

REPORT OF THE AUDITOR GENERAL
ON
THE PUBLIC ACCOUNTS OF GUYANA
AND
ON THE ACCOUNTS OF
MINISTRIES/DEPARTMENTS/REGIONS
FOR
THE FISCAL YEAR ENDED 31 DECEMBER 1993

In case of reply the number and date of this letter should be quoted, _____

My Ref. No.....

Your Ref. No.....



REPUBLIC OF GUYANA

Office of the Auditor General

P.O. Box 1C002,

Georgetown, Guyana.

.....19.....

675/AG:2/94/14

12 September 1994

Mr. Asgar Ally, M. P.,
Senior Minister of Finance,
Ministry of Finance,
Main & Urquhart Streets,
Georgetown.

Dear Mr. Ally,

**RE: REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON
THE ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993**

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries/Departments/Regions for the fiscal year ended 31 December 1993 for laying before the National Assembly.

With kind regards.

Yours sincerely,

L4L

**ANAND GOOLSARRAN, FCCA
AUDITOR GENERAL OF GUYANA**

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION 1: AUDITOR GENERAL'S REPORT	
Audit Certificate	1
Summary of findings	3
Introduction	6
Receipts and Payments of the Consolidated Fund	9
Revenue actually paid into the Consolidated Fund compared with the Estimates of the Revenue	13
Expenditure from the Consolidated Fund compared with the Estimates of Expenditure	14
The Public Debt	15
Outstanding Loans or Credits Guaranteed by the Government	18
Outstanding Loans and Advances made from the Consolidated Fund	20
Statutory Expenditure	21
Receipts and Payment of the Contingencies Fund	22
Balances held on Deposit by the Accountant General at the close of the Financial Year and Outstanding Advances made	23
Current Assets and Liabilities of the Government	24
Appropriation Accounts of Accounting Officers	27
Receipts and Disbursements by Principal Receivers of Revenue	28
Reports by Ministries/Departments/Regions	29
Other Matters	178
SECTION 2: FINANCIAL STATEMENTS	
Statements and Accounts	2/1 - 2/218

ADDENDUM TO TABLE OF CONTENTS

RE: REPORTS BY MINISTRIES/DEPARTMENT/REGIONS

	<u>PAGE</u>
<u>CURRENT EXPENDITURE</u>	
Office of the President	29
Guyana Defence Force	33
Guyana National Service	35
Office of the Prime Minister	37
Parliament Office	37
Public and Police Service Commissions	38
Teaching Service Commission	38
Public Prosecutions	38
Public Service Appellate Tribunal	39
Elections Commission	39
Public Utilities Commission	39
Ministry of Legal Affairs & Attorney General	40
Supreme Court of Judicature & Magistrates	45
Ministry of Foreign Affairs	51
Ministry of Home Affairs	70
Ministry of Home Affairs (Police)	72
Ministry of Agriculture	75
Ministry of Health	82
Ministry of Education	87
Ministry of Labour, Human Services & Social Security	96
Ministry of Finance	98
Customs and Excise Department	102
Inland Revenue Department	106
Ministry of Trade, Tourism & Industry	111
Ministry of Public Works, Communications & Regional Development	112
Civil Aviation Department	117
Region 1 - Barima/Waini	119
Region 2 - Pomeroon/Supehaam	121
Region 3 - Essequibo Islands/West Demerara	124
Region 4 - Demerara/Mahaica	128
Region 5 - Mahaica/Berbice	130
Region 6 - East Berbice/Corentyne	132
Region 7 - Cuyuni/Mazaruni	137
Region 8 - Potaro/Siparuni	139
Region 9 - Upper Takatu/Upper Essequibo	143
Region 10 - Upper Demerara/Berbice	144

PAGE

CAPITAL EXPENDITURE

Office of the President	146
Ministry of Labour, Human Resources & Social Security	148
Office of the Auditor General	148
Parliament Office	148
Ministry of Home Affairs	150
Ministry of Agriculture	151
Ministry of Agriculture - MMA/ADA	155
Ministry of Agriculture - Artisinal Fisheries	155
Ministry of Legal Affairs	155
Ministry of Health	156
Guyana Water Authority	158
Ministry of Public Works, Communications & Regional Development	158
Ministry of Finance	164
Human Resource Development Programme	165
Ministry of Trade, Tourism, & Industry	166
Region 1 - Barima/Waini	166
Region 2 - Pomeroon/Supenaam	166
Region 3 - West Demerara/Essequibo Islands	167
Region 4 - Demerara/Mahaica	168
Region 5 - Mahaica/Berbice	169
Region 6 - East Berbice/Corentyne	170
Region 7 - Cuyuni/Mazaruni	170
Region 8 - Potaro/Siparuni	171
Region 9 - Upper Takatu/Upper Essequibo	172
Region 10 - Upper Demerara/Berbice	172
Ministry of Education & Cultural Development	174

OTHER MATTERS

Audits of Public Corporations & Other Bodies	178
Public Accounts Committee	181
Draft National Audit Act	183
Staffing and Salary Difficulties	185
Environmental Audit	187
IDB/UNDP & Other Technical Assistance	188
Acknowledgements	190

**REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA
AND ON THE ACCOUNTS OF MINISTRIES/DEPARTMENTS/REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993**

AUDIT CERTIFICATE

I have audited the Public Accounts of Guyana and the Appropriation and Revenue Accounts of Ministries, Departments and Regions for the fiscal year ended 31 December 1993, as set out in pages 2/1 to 2/218, in accordance with Sections 26 and 31 of the Financial Administration and Audit Act, Chapter 73:01 of the Laws of Guyana, except that the scope of my work was limited by the matters referred to below.

No financial statements relating to the Public Accounts of Guyana and the accounts of Ministries/Departments/Regions were submitted for audit examination and certification for the years 1982 - 1991, and therefore there was a gap in financial reporting for those years. In addition, in respect of the fiscal year ended 31 December 1992, two(2) of the ten(10) sets of statements and accounts comprising the Public Accounts of Guyana were not submitted, and therefore financial reporting for 1992 did not include these two(2) statements. Further, the records of the Accountant General's Department had not been updated for several years, and most of the financial statements relating to the Public Accounts had to be prepared by the Accountant General from submissions by Ministries/Departments/Regions. Accounting officers and principal receivers of revenue also had to prepare their appropriation and revenue accounts from the records of their respective Ministries/Departments/Regions without any reconciliation with the records of the Accountant General's Department.

The preparation of the statements and accounts referred to above are the responsibility of the Accountant General, accounting officers and principal receivers of revenue. My responsibility is to express an opinion on these statements and accounts based on my audit. I conducted my audit in accordance with generally accepted auditing standards which require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion, having regard to the above limitations in the scope of my work.

Subject to the comments as contained in the relevant sections of this report, in my opinion, the financial statements properly present:-

- . the receipts and payments of the Consolidated Fund;
- . the revenue actually paid into the Consolidated Fund as compared with the estimates of revenue;
- . the expenditure of the Consolidated Fund as compared with the estimates of expenditure;
- . the statement of the Public Debt;
- . the statement of loans or credits guaranteed by the Government;
- . the expenditures in respect of those services which by law are directly charged upon the Consolidated Fund;
- . the receipts and payments of the Contingencies Fund;
- . the appropriation accounts of accounting officers in respect of the votes for which they were responsible, (except in the case of certain large Ministries where I am unable to form an opinion); and
- . the receipts and disbursements by principal receivers of revenue

for the fiscal year ended 31 December 1993. However, because of the significance of the comments as contained in the relevant section of my report relating to the statement of outstanding loans and advances made from the Consolidated Fund, I am unable to form an opinion whether it properly presents the state of affairs as at 31 December 1993.

I am unable to report on the following statements because they have not been submitted for audit examination and certification:

- . balances held on deposit by the Accountant General at the close of the year and outstanding advances made in pursuance of Section 23 of the Financial Administration and Audit Act; and
- . current assets and liabilities of the Government.



ANAND GOOLSARRAN, FCCA
AUDITOR GENERAL OF GUYANA
12 September 1994

**REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA
AND ON THE ACCOUNTS OF MINISTRIES/DEPARTMENTS/REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993**

EXECUTIVE SUMMARY

1. The Consolidated Fund, which is the single most important account of the Government, was overdrawn by \$23.175 billion as at 31 December 1993, compared with an overdraft balance of \$26.823 billion at the end of 1992. The ledgers were, however, not written up since September 1987 and the bank account was not reconciled since February 1988.

2. Notwithstanding the overdraft on the Consolidated Fund, the sum total of the all the Government bank accounts (including the overdrawn balance on the Consolidated Fund) reflected a positive balance of \$1.712 billion. In the absence of a statement of current assets and liabilities of the Government, this balance represented the best available estimate of the financial position of the Government as at 31 December 1993.

3. The financial performance of the Government for the period under review has revealed an excess of current revenue over current expenditure totalling \$1.385 billion, compared with a deficit of \$5.187 billion in 1992. On an overall basis, total revenue has exceeded total expenditure by \$3.236 billion in 1993, compared with an overall deficit of \$5.523 billion in 1992.

4. On an overall basis, revenue targets in relation to current revenue have been exceeded by 10.46%. Estimated current revenue amounted to \$21.257 billion while actual collections totalled \$23.481 billion, giving an excess of \$2.224 billion. Compared with 1992, total current revenue collections have increased by \$5.598 billion or approximately 31.3%.

5. The Public Debt of Guyana stood at G\$278.949 billion as at 31 December 1993 compared with a reported debt of G\$153.065 billion as at 31 December 1992, giving an increase of G\$125.884 billion. This substantial increase of approximately 82% was due mainly to the level of inaccuracy in the reported Public Debt in 1992 for which a disclaimer of opinion had been given.

6. Denominated in United States Dollars, the Public Debt of Guyana as at 31 December 1993 stood at US\$2.124 billion, the external debt having accounted for US\$1.085 billion. Expressed as a factor of

current revenues, the Public Debt at the end of 1993 was some 12 times the current revenues for 1993.

7. The servicing of the Public Debt has been reduced for the period under review. In 1993 payments in respect of the servicing of the Public Debt totalled \$10.833 billion compared with \$12.480 billion in 1992, a reduction of 15.2%. Expressed as a percentage of current revenues, the servicing of the Public Debt in 1993 represented 46% of current revenues, compared with 70% in 1992.

8. Additional external public debt incurred in 1993 totalled G\$8.459 billion. However, up to the time of this report, the various agreements relating to such debts were not laid in the National Assembly, as required by Section 3(6) of the External Loans Act.

9. Net proceeds from the divestment of State entities and assets for the period 1990 - 1993 totalling \$3.063 billion were not paid over to the Consolidated Fund as at 31 December 1993 but were kept in a separate account in the Deposits Fund bank account, contrary to Section 17 of the Financial Administration and Audit Act. Had such transfers been made, the overdraft on the Consolidated Fund would have been reduced to \$20.112 billion. In addition, the various divestment agreements were not produced for audit examination. As a result, it could not be determined whether all monies which should have been received have actually been received and duly brought to account.

10. The Statement of Receipts and Payments of the Consolidated Fund was understated by \$67.729 billion and \$69.110 billion respectively, resulting mainly from the failure to report the issue and redemption of Treasury Bills.

11. Amounts totalling \$3.972 billion, representing the difference between issues from the Consolidated Fund and expenditure incurred by Ministries and Departments in 1993, were not refunded to the Consolidated Fund at the end of the year. Had such refunds been made, the overdraft on the Consolidated Fund would have been further reduced to \$16.14 billion.

12. In relation to current expenditure, there were overall savings totalling \$3.122 billion, representing 12.28% of the estimated expenditure. Revised budgeted expenditure in 1993 was \$25.218 billion while actual expenditure was \$22.096 billion. Compared with 1992 where current expenditure was \$23.070 billion, there has been a reduction in expenditure of \$974M or 4.2%.

13. There were, however, significant shortfalls in capital revenue and the corresponding capital expenditure. Revenues have fallen short by 39% while capital expenditure works achieved only 58% of the projected level, due to apparent delays in the execution of projects, especially foreign funded projects.

14. The reported outstanding loans or credits guaranteed by the Government as at 31 December 1993 totalled \$3.526 billion, compared with \$23.140 billion reported in 1992. This enormous decrease was mainly due to the level of inaccuracy in the reporting of such guarantees in 1992 and for which a disclaimer of opinion had been given. In addition, the statutory limit of such guarantees has been exceeded by \$2.526 billion.

15. Although there are eleven(11) Ministries, the total number of Government bank accounts held at the Bank of Guyana as at 31 December 1993 was 572, of which 247 became inactive during the period 1981 to 1993. In addition, apart from the overdraft balance on the Consolidated Fund, 184 bank accounts reflected overdraft balances totalling \$458.601M as at 31 December 1993. Further, the vast majority of Government bank accounts, including those related to the Consolidated Fund and the Deposits Fund, had not been reconciled for several years.

**REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA
AND ON THE ACCOUNTS OF MINISTRIES/DEPARTMENTS/REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993**

INTRODUCTION

1. In accordance with Articles 223(2) and 223(3) of the Constitution, I am required to audit the Public Accounts of Guyana and of all officers and authorities of the Government of Guyana (including the Commissions established by the Constitution) and the accounts of the Clerk of the National Assembly and of all courts in Guyana, and to submit my reports to the Minister responsible for finance, who shall cause them to be laid in the National Assembly.

2. In addition, in accordance with Section 26 of the Financial Administration and Audit Act, Chapter 73:01 of the Laws of Guyana, I am required 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, sale, transfer or delivery of any stamps, securities, stores or other Government property.

3. In the conduct of my examination I am required to ascertain whether in my opinion:-

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

4. Further, in accordance with Section 31 of the said Act, I am required to examine and certify, based on the outcome of my examinations, the several statements and accounts which are required to be submitted to me in accordance with Section 7 of the Act. These include:-

- (a) a statement of the receipts and payments of the Consolidated Fund;
- (b) a statement of the revenue actually paid into the Consolidated Fund as compared with the estimates of revenue;
- (c) a statement of the expenditure from the Consolidated Fund as compared with the estimates of expenditure;
- (d) a statement of the public debt;
- (e) a statement of the outstanding loans or credits guaranteed by the Government;
- (f) a statement of all outstanding loans and advances made from the Consolidated Fund;
- (g) the expenditure in respect of those services which by law are directly charged upon the Consolidated Fund;
- (h) the receipts and payments of the Contingencies Fund;
- (i) the balances held on deposit by the Accountant General at the close of the financial year, and outstanding advances made in pursuance of Section 23 of the Act;
- (j) the current assets and liabilities of the Government;
- (k) the appropriation accounts of all accounting officers in respect of the votes for which they were responsible; and
- (l) the receipts and disbursements by all principal receivers of revenue.

5. The above statements are required to be submitted to me by the Accountant General, accounting officers and principal receivers of revenue within four (4) months of the close of the financial year to enable me to submit my report to the Minister responsible for

finance not later than the 30th day of September following the close of the financial year for laying before the National Assembly.

6. As at 30th April 1994, the statutory deadline for the submission of the statements and accounts referred to in paragraph 4 above, the ten(10) sets of statements comprising the Public Accounts and a number of appropriation and revenue accounts were not received. Submissions were, however, made subsequently on varying dates, the last submission being the Statement of the Public Debt which was made on 16 August 1994. However, up to the time of this report, the following two(2) statements relating to the Public Accounts had not been submitted:

- . the balances held on deposit by the Accountant General at the close of the financial year, and outstanding advances made in pursuance of Section 23 of the Act; and
- . current assets and liabilities of the Government.

7. The last report of the Auditor General on the Public Accounts of Guyana and on the accounts of Ministries, Departments and Regions was in respect of the fiscal year 1992. This report was laid in the National Assembly on 30 September 1993. However, financial reporting on which the audit was based was somewhat incomplete in that the Public Accounts did not include the two(2) sets of statements referred to in paragraph 6 above because they had not been submitted by the Accountant General for audit examination and certification.

8. Prior to the issuance of my Report on the Public Accounts for 1992, the last report of the Auditor General was in respect of 1981 and was laid in the National Assembly on 18 December 1987. No financial statements had since been produced by the Government, and therefore there remained a gap in financial reporting covering the period 1982 - 1991. Recommendations had been made for the setting up of a taskforce to bring the backlogged accounts up-to-date, but up to the time of reporting little progress had been made.

9. Financial reporting for 1992, albeit somewhat incomplete, should therefore be regarded as a signal achievement after ten(10) years of lack of financial reporting and hence public accountability. In addition, that such reporting was done within the statutory timeframe augurs well for the future, in that it was not since 1957 that financial reporting was last done within the statutory period.

10. In relation to the backlogged years 1982 -1991, it is again my fervent hope that the Government will initiate urgent steps to have financial reporting for these years as a matter of priority in order to avoid any gap in financial reporting. In this regard, my Office stands ready to carry out the relevant examinations so as to have audited accounts for the backlogged years.

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND**

11. The Consolidated Fund is an account set up by Article 216 of the Constitution into which all revenues are paid and out of which all expenditures are met. The account is kept at the Bank of Guyana and is styled "Accountant General for Consolidated Fund".

12. The Accountant General is required to keep two(2) separate accounts in respect of the Consolidated Fund - a current account to record deposits and withdrawals for application towards defraying current expenditure, and a capital account to record deposits and withdrawals for application towards defraying capital expenditure.

13. The ledgers relating to the Consolidated Fund were, however, last written up to September 1987, and the bank account was not reconciled since February 1988. This state of affairs is considered very unsatisfactory, since the Consolidated Fund is the single most important account of the Government. In addition, the importance of reconciliation of bank accounts with the related cash books and ledger accounts cannot be over-emphasised. It is one of the basic elements of internal control, and the failure to effect reconciliation can lead to the perpetration of serious irregularities without detection. It should also be pointed out that this state of affairs was reported previously in my 1992 Report. Despite this, there was no evidence of any attempt to update the ledgers. Attempts were, however, made to reconcile the bank account for the period January - May 1993, but in the absence of reconciliation in the intervening period, such reconciliations could not be relied upon.

14. According to confirmation received from the Bank of Guyana, the Consolidated Fund was overdrawn by \$23.175 billion as at 31 December 1993 compared with an overdraft balance of \$26.823 billion as at 31 December 1992. In the absence of a statement of current assets and liabilities of the Government, it could not be determined whether the overdrawn balance on the Consolidated Fund is a proper reflection of the financial position of the Government and of its cumulative deficit.

15. The Statement of Receipts and Payments of the Consolidated Fund, comprising both capital and current accounts, is shown on pages 2/1 to 2/8 and is summarised as follows:

	CURRENT ACCOUNT	CAPITAL ACCOUNT	TOTAL
	\$'000	\$'000	\$'000
Receipts	23,481,014	8,453,036	31,934,050
Payments	24,878,155	8,405,046	33,283,201
Excess of receipts over payments	(1,397,141)	47,990	(1,349,151)

16. An examination of the cash book of the Consolidated Fund revealed that the sum of \$99.663 billion was received and deposited into this account, compared with \$31.934 billion reported in the financial statements and summarised above, giving a difference of \$67.729 billion. This difference resulted mainly from the failure to report, as receipts into the Consolidated Fund, amounts totalling \$64.344 billion, representing the proceeds from the issue of Treasury Bills which, if taken into account, will result in a discrepancy of \$3.385 billion between the amounts reported in the financial statements as receipts into the Consolidated Fund and amounts deposited into the Fund as reflected in the Cash Book.

17. Amounts totalling \$218.963M were paid into the Consolidated Fund representing dividends and transfers and shown as current revenue. However, the Investment Register, required to be kept to monitor Government's investments, was not presented for audit examination. In the absence of this record, the completeness and accuracy of this amount could not be determined.

18. All gifts received by ministries and departments were required to be valued and brought to account not only in the individual ministry's or department's records but also in the Country's accounts as Miscellaneous Revenue. Although there was evidence of the receipt of numerous gifts, there was no evidence that such gifts were valued and brought to account as no entries were made in the Public Accounts. As a result, the amount of \$264.670M representing Miscellaneous Receipts has been understated by an undetermined amount.

19. In respect of capital revenue, an amount of \$100M was reported in the financial statements as sale of assets. Detailed examination revealed that this amount represented compensation for the assets of the Geological Surveys Department taken over by the Guyana Geology and Mines Commission. However, no documentation was seen in relation to the total compensation to be paid by the Commission nor were details of assets taken over provided.

20. Net proceeds from the divestment of State entities and assets for the period 1990 - 1993 totalling \$3.063 billion were not paid over to the Consolidated Fund but were kept in a separate account in the Deposit Fund bank account, contrary to Section 17 of the Financial Administration and Audit Act. Of this amount \$597.743M relates to 1993. Had these amounts been deposited, the overdraft on the Consolidated Fund would have been reduced to \$20.112 billion. In addition, the various divestment agreements were not presented for audit examination. As a result, it could not be determined whether all moneys which should have been received have actually been received and duly brought to account.

21. The amount of \$104.489M shown as Miscellaneous Capital Revenue does not include a surplus of \$25.087M on the redemption of the fourth issue of 1983 debentures. In the circumstances, receipts have been understated by the latter amount.

22. The completeness and accuracy of the amount of \$2.915 billion shown as External Grants could not be determined since the register which was used to record such grants was not properly written up, as references to general receipts and the Revenue Register folio were not quoted in the Register. In addition, the Register was only partially written up and was therefore incomplete. A similar situation obtains in respect of the amount of \$5.294 billion shown as External Loans.

23. Amounts totalling \$189.327M were received as a grant from the European Communities General Import Programme (GIP) for the period under review. These amounts were, however, not paid over to the Consolidated Fund but were held in a special account at the Bank of Guyana. Had such transfers been made the receipts of the Consolidated Fund would have been increased by \$189.327M. In addition, as at 31 December 1993 amounts totalling \$50.038M were disbursed from the special account to meet expenditure on the development projects. Had the funds flowed through the Consolidated Fund, it would have been necessary for withdrawals to be made from the Fund, and therefore payments from the Consolidated Fund would have been increased by \$50.038M.

24. Amounts totalling \$587.953M were paid from the Consolidated Fund to discharge liabilities incurred in 1992. These amounts represented advances made from the Contingencies Fund to the various Ministries and Departments which had not been cleared by supplementary estimates until 14 October 1993.

25. Included in the amount of \$24.878 billion shown as payments under the Current Account were sums totalling \$10.833 billion representing expenditure in respect of the servicing of the Public debt. It therefore means that approximately 46% of the current revenues went towards the servicing of the Public Debt, compared with approximately 70% in 1992.

26. According to the Cash Book, payments totalling \$102.394 billion were made from the Consolidated Fund. The financial statements, however, reflected amounts totalling \$33.283 billion as having been paid out, giving a difference of \$69.111 billion. Further analysis revealed that this difference resulted from the omission from the financial statements of amounts totalling \$69.058 billion, representing the redemption of Treasury Bills, a payment of \$50.5M to the Contingencies Fund and a payment of \$2.2M in respect of rice levy. However, details relating to the last payment were not made available.

27. Using the entries in the cash book, the Receipts and Payments of the Consolidated Fund will show the following summarised position, compared with the amounts shown in the financial statements:-

	BASED ON CASH BOOK	SHOWN ON STATEMENT	DIFFERENCE
	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
Receipts	99,663,303	31,934,050	67,729,253
Payments	102,393,565	33,283,201	69,110,364
Excess of Receipts over Payments	(2,730,262)	(1,349,151)	(1,381,111)

28. According to the financial statements, amounts totalling \$3.998 billion representing the difference between issues from the Consolidated Fund and expenditure, were not refunded to the Consolidated Fund by Ministries and Departments. Had the unspent amounts been refunded, the overdraft on the Consolidated Fund would have been further reduced to \$16.114 billion.

**STATEMENT OF REVENUE ACTUALLY PAID
INTO THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF REVENUE**

29. The Statement of Revenue actually paid into the Consolidated Fund as compared with the Estimates of Revenue is shown on page 2/9 and is summarised as follows:-

	CURRENT REVENUE	CAPITAL REVENUE	TOTAL
	\$'000	\$'000	\$'000
Estimates of Revenue	21,257,285	13,848,653	35,105,938
Revenue actually paid into the Consolidated Fund	23,481,014	8,453,036	31,934,050
Under/(over) the estimates	(2,223,729)	5,395,617	3,171,888

30. As mentioned in paragraph 16 above, after discounting the amounts paid into the Consolidated Fund in respect of the issue of Treasury Bills, a difference of \$3.385 billion existed between the amounts shown as revenue paid into the Consolidated Fund and the amounts shown in the cash book as having been deposited into the Fund. The nature of this difference, however, could not be determined because there was no reconciliation between the cash book and the Revenue Roster, and although the Revenue Roster showed the revenue collected from each Ministry or Department, no analysis of the various classifications of revenue was done.

31. In relation to Current Revenue, on an overall basis the revenue targets had been exceeded. This was mainly due to the Customs and Excise Department exceeding its projected revenue collections by 18.6%, and compared with 1992, revenue collections by this Department have increased by 43.5%. There have, however, been shortfalls in revenue in respect of the Inland Revenue by \$106.747M and Rents, Royalties etc. by \$92.083M.

32. In respect of Capital Revenue, there have been significant shortfalls in that actual revenue paid into the Consolidated Fund represented approximately 61% of the estimated revenue. The main area in relation to the shortfall was in respect of external loans and grants, indicating apparent delays in the accessing of funds

from external lending and donor agencies.

33. In relation to the Sale of Assets, amounts totalling \$745M were budgeted to be collected but only \$100M was shown as having been paid into the Consolidated Fund. As mentioned in paragraph 20 above, sums totalling \$597.743M were received in 1993 as proceeds from the divestment of State entities but were not paid into the Consolidated Fund. Had these amounts been transferred, the revenue target in respect of the Sale of Assets would have been shown as having been exceeded.

34. As mentioned in paragraph 23 above, amounts totalling \$189.327M representing a grant from the European Communities General Import Programme (GIP) were not paid over to the Consolidated Fund, resulting in an under-statement of capital revenue by this amount.

**STATEMENT OF EXPENDITURE
FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE**

35. The statements relating to expenditure from the Consolidated Fund as compared with the estimates of expenditure, comprising both current and capital, are shown on pages 2/10 to 2/13 and are summarised as follows:-

	CURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL
	\$'000	\$'000	\$'000
Revised Estimates	25,217,543	11,381,594	36,599,137
Actual Expenditure	22,095,764	6,601,869	28,697,633
Below the Estimates	3,121,779	4,779,725	7,901,504

36. Included in the amount of \$3.121 billion shown as savings under Current Expenditure were sums totalling \$1.666 billion relating to the Public Debt. Of the amount of \$12.499 billion budgeted to be expended on the servicing of the Public Debt, sums totalling \$10.833 billion were expended. Compared with 1992 in which the sum of \$12.480 billion was expended, there has been a reduction in the servicing of the Public Debt by 15.2%.

37. In relation to capital expenditure, there have been significant shortfalls in that of the amount of \$11.382 billion budgeted to be spent, only \$6.602 billion was expended, giving a 42% shortfall. As mentioned in paragraph 31 above, it is evident that there were delays in the execution of projects, especially foreign funded projects.

38. As mentioned in paragraph 23 above, amounts totalling \$50.038M were paid out of a special bank account at the Bank of Guyana to meet certain development expenditure in health and education as budgeted for in the National Estimates. In the light of the fact that the funds did not flow through the Consolidated Fund and as a consequence no withdrawals were made from the Fund, such expenditure was not recorded in the Public Accounts and in the accounts of Ministries and Departments. As a result, capital expenditure has been understated by \$50.038M.

STATEMENT OF THE PUBLIC DEBT

39. In accordance with Article 221 of the Constitution, the public debt of Guyana and the service of that debt are a direct charge on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order No. 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding \$400 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements.

40. The Accountant General maintains a register of the Public Debt, and whenever debts are incurred he is informed by way of correspondence and other relevant documents for the purpose of updating his records. When repayments are made the Register is updated accordingly. At the end of the year the Accountant General is required to prepare a statement of the Public Debt and submit it for audit examination and certification.

41. The last statement of the Public Debt was in respect of 1992. Prior to then, the last such statement which was prepared was in respect of 1981, and therefore there was no reporting of the Public Debt covering the period 1982-1991. Given this gap in reporting and because of the inherent uncertainties of a fundamental nature in relation to the reported Public Debt in 1992, I was unable to express an opinion in relation to the completeness, accuracy and validity of the amount reported.

42. The reported Public Debt as at 31 December 1993 is shown on pages 2/14 to 2/49 and is summarised below:-

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
Unfunded	142,450,306	122,301,817	264,752,123
Funded	-	458,022	458,022
Sub Total	142,450,306	122,759,839	265,210,145
Short-term Borrowing		13,738,746	13,738,746
TOTAL	142,450,306	136,498,585	278,948,891

43. Denominated in United States Dollars, the total Public Debt of Guyana as at 31 December 1993 was US\$2.124 billion, the external components of this debt having accounted for US\$1.085 billion. Compared with 1992 where it was reported that the total Public Debt denominated in United States Dollars stood at US\$1.210 billion, there has been a significant increase of US\$0.914 billion. This difference was mainly due to the level of inaccuracy in reporting in 1992 and for which a disclaimer of opinion was issued.

44. The Accountant General did not maintain adequate records so as to be able to update the Public Debt Register, and the records of the Debt Management Division of the Ministry of Finance were used by the Accountant General in the updating of the Register.

45. The Statement of the Public Debt was not prepared to reflect the opening balances, additional debts contracted and repayments made during the year. Instead, the statement reflected the balances outstanding at the end of the year. As a result, much difficulty was encountered in attempting to verify transactions during the year.

46. Seven(7) additional external loans totalling G\$8.459 billion were contracted during the period under review. Up to the date of this report, the agreements relating to these loans were, however,

not laid in the National Assembly as required by Section 3(6) of the External Loans Act.

47. The rescheduling of loans in 1989, 1990 and 1993 was not properly documented in the records of the Accountant General. Minutes in respect of debt relief in the form of cancellation, capitalisation of arrears principal and interest, reduced interest rates and moratoriums as well as lists of debts rescheduled were not available for audit examination. Reliance therefore had to be placed on the records of the Debt Management Division in the audit of rescheduled loans.

48. The draft Public Debt Statement submitted for audit examination contained several discrepancies which were brought to the attention of the Accountant General for corrective action. The correction of these discrepancies resulted in an increase in the external Public Debt by G\$21.451 billion.

49. The amounts owed to the Export Credit Guarantee Department (ECGD) inclusive of late interest represented originally guaranteed suppliers' credits and short term credits taken by Government, parastatal agencies and the Private Sector. These debts were consolidated as at 31 December 1988 and rescheduled as a result of the Paris Club meetings in 1989, 1990 and 1993.

50. Prior to the rescheduling of the ECGD loans, repayments of the short-term credits by parastatal agencies and the Private Sector were made in Guyana currency in an External Payment Deposits Scheme (EPDS) administered by the Bank of Guyana. This arrangement was necessary because of foreign currency restrictions in the 1980's.

51. The amounts held in the EPDS were not paid over to the ECGD because of the unavailability of foreign currencies, and as exchange rates moved upwards as a result of a number of devaluations of the Guyana dollar in the late 1980's, the liabilities in local currency increased significantly. As a result, the Government of Guyana decided to take over the responsibility for repaying these loans and to meet all deficiencies in local currency resulting from the devaluation of the Guyana dollar.

52. Information regarding the amounts held in the EPDS and whether they had been paid over to the Consolidated Fund was not provided for audit examination. As a result, the extent to which public funds would be used to discharge the liabilities to the ECGD, which

stood at G\$24.972 billion as at 31 December 1993, could not be determined.

53. Several differences were observed between the balances shown on the Public Debt Statement and the confirmations received from the external creditors. The following are examples:-

LOAN DESCRIPTION	CURRENCY	PUBLIC DEBT STATEMENT	CONFIRMATION
Highway Project West Demerara Loan No. 301-GUA	US\$	3,806,283	3,762,000
Rehabilitation of GEC Loan No. 163/IC-GY	US\$	23,802,000	17,064,000
Construction of Corrugated Box Factory 8OR - GU	JPK	19,020,152	16,539,263
Upper Demerara Forestry Project 50R - GU	US\$	3,359,813	4,799,733

54. Differences were also observed between payments recorded in the Public Debt Register and those in the Vote Book, and there was no evidence of reconciliation of these two(2) records.

55. The Internal Debt Register was not properly maintained, as several loans were duplicated, loan pages were marked closed but final transactions were not recorded to show full redemption. Cross-referencing was also absent, and reconciliation was not done between the Internal Debt Register and Vote Book.

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

56. In accordance with Section 3(1) of the Guarantee of Loans (Public Corporations and Companies) Act, Chapter 77:01 of the Laws of Guyana, the Government is authorised to guarantee the discharge by a Corporation or Company of its obligations under any agreement which may be entered into by the Corporation with a lending agency in respect of any borrowing by that Corporation which is authorised by the Government. The aggregate amount of the liability of the Government in respect of guarantees given under the above-mentioned Act shall not at any time exceed the sum of G\$1 billion.

57. According to the Statement of Outstanding Loans or Credits Guaranteed by the Government, as set out on pages 2/50 to 2/51, the total outstanding liability as at 31 December 1993 was G\$3.521 billion. Therefore, the statutory limit has been exceeded by G\$2.521 billion.

58. The reported outstanding loans or credits guaranteed by the Government at the end of 1992 was \$23.140 billion compared with \$3.521 billion at the end of 1993, giving a difference of \$19.619 billion. This enormous reduction was mainly due to the level of inaccuracy in reporting in 1992 for which a disclaimer of opinion was issued.

59. The system provides for a Corporation or Company to seek the approval of the Minister to raise a loan from a Lending Agency and for the Government to be the guarantor. The Minister will consider the application and if he considers it necessary will approve it. The Accountant General is informed of all new guarantees as well as all repayments made, for the purpose of updating his records. At the end of each year, he is required to prepare a statement of all outstanding loans or credits guaranteed by the Government and to submit it for audit examination. No such statement was prepared for the years 1982 - 1991. A statement was, however, prepared in 1992, but given the absence of financial reporting for the years 1982 - 1991 coupled with inadequate information to verify the completeness and accuracy of the amounts shown in the financial statements, a disclaimer of opinion was given.

60. The Register of Loans or Credits guaranteed by the Government was not updated since 1982. A new register was, however, introduced in March 1994 to reflect outstanding loans or credits guaranteed to 31 December 1993, using information from the Debt Management Division of the Ministry of Finance.

61. An examination of the above-mentioned register revealed that this record was only written up to show the maximum liability contracted and the outstanding liability as at 31 December 1993. In addition, the relevant files did not contain adequate information for a proper evaluation of these loans or credits outstanding at the year. For example, details of repayments made by the relevant agencies and copies of certified statements of indebtedness as well as audited financial statements were not contained in the files, resulting in much difficulty being experienced in order to verify the completeness and accuracy of the amounts shown in the financial statement.

62. Included in the list of institutions with outstanding loans or credits and on behalf of which the Government had given guarantees, were three(3) entities which were either divested or were no longer in existence. However, it could not be determined whether the liabilities had been discharged by the entities concerned prior to divestment or dissolution or whether the Government had agreed to discharge such liabilities.

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

63. The statement of outstanding loans and advances made from the Consolidated Fund as. at 31 December 1993 is shown on pages 2/52 to 2/62 and is summarised for :

	\$ ¹ 000
Public Corporations & Boards	28,272
Municipalities	1,014
Local Authorities	1,704
Other Statutory Bodies	806
Co-operative Societies	575
Remigrated Officers	680
Other Loans & Advances	400
Students	240
Others	208

TOTAL	33,899

64. Provisions were normally made in the Annual Estimates of certain Ministries and Departments to make advances to private parties, e.g. Miners, Students, Local Authorities and Municipalities, Remigrated Officers, Cooperative Societies and Public Corporations and Boards. These individuals and agencies were required to make repayments directly to the Ministries concerned which in turn were required to maintain proper records for all such loans and to submit annual statements to the Accountant General to enable him to effect reconciliation with his records and to prepare financial statements for audit examination and certification.

65. No records were maintained by the Accountant General, and the amounts shown in the financial statements for 1993 were identical (except for a few minor adjustments) to those reported in the audited accounts for 1981 and 1992. Given the gap in financial reporting for the years 1982 - 1991 and the inherent uncertainties of a fundamental nature in relation to the reported outstanding loans and advances at the end of 1992, a disclaimer of opinion was given.

66. In view of the fact that the position has not materially changed in 1993, the completeness and accuracy of the amount of \$33.899M shown as outstanding loans and advances made from the Consolidated Fund as at 31 December 1993 could not be determined.

**STATEMENT OF EXPENDITURE IN RESPECT
OF THOSE SERVICES WHICH BY LAW ARE DIRECTLY
CHARGED ON THE CONSOLIDATED FUND
(STATUTORY EXPENDITURE)**

67. Expenditure in respect of those services which by law are directly charged upon the Consolidated Fund i.e. Statutory Expenditure, do not form part of the voted provisions approved by the National Assembly but are a direct charge upon the Consolidated Fund.

68. The statement of Statutory Expenditure is shown on page 2/63 and is summarised as follows:-

DESCRIPTION	AMOUNT
	\$'000
Internal Debt - Principal	264,695
- Interest	4,032,014
External Debt - Principal	3,704,653
- Interest	2,831,879
Sub- total	10,833,241
Constitutional Offices	56,481
Pensions & Gratuities	136,046
TOTAL STATUTORY EXPENDITURE	11,025,768

69. The Accountant General is required to prepare annually a Statement of Statutory Expenditure and submit it for audit examination. In the absence of adequate records at the Accountant General's Department, the Statement was prepared from the information submitted by Ministries, Departments and Regions.

70. In respect of the Public Debt - Internal Interest, payments were effected through Bank Account No. 102 which was overdrawn by \$19.1M as at 31 December 1993. In addition, the cash book was

written up from the bank statements and did not give details in relation to the entries made, and several debit advices could not be located. The cash book was also not reconciled with the Votes Ledger.

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONTINGENCIES FUND**

71. The Contingencies Fund was established by Article 220 of the Constitution and is a bank account kept at the Bank of Guyana styled "Accountant General for Contingencies Fund". It is funded out of the Consolidated Fund and shall not exceed in aggregate two(2) percent of the estimated annual expenditure of the last preceding year. The Minister responsible for finance is authorised to make advances from the Contingencies Fund if he is satisfied that there is an urgent need for which no other provision exists. Where any advance is made, a supplementary estimate is required to be laid before the National Assembly as soon as is practicable for the purpose of authorising the replacement of the amount advanced.

72. The statement of receipts and payments of the Contingencies Fund for the fiscal year ended 31 December 1993 is shown on pages 2/64 to 2/68. Total payments out of the Contingencies Fund amounted to \$552.198 million while amounts totalling \$1.103 billion were received from the Consolidated Fund.

73. As mentioned in paragraph 24 above, Ministries and Departments were advanced amounts totalling \$587.953M in 1992. However, these advances were not cleared by way of supplementary estimates until October 1993, and therefore there was an undue delay in clearing such advances. In addition, of the amounts advanced, only the slim of \$362.621M was expended by the Ministries and Departments, giving an unutilised balance of \$225.332M. However, supplementary estimates were passed for the full amounts advanced, instead of actual expenditure incurred. As a result, payments from the Consolidated Fund would have been overstated by \$225.332M. Further, it could not be determined whether the difference between the amounts advanced and actual expenditure had been refunded to the Consolidated Fund.

74. According to the Statement, the Contingencies Fund showed a balance of \$515.369M as at 31 December 1993. However, the cash book showed a balance of \$545.135M, giving a difference of \$29.766M. The ledgers had also not been updated since September 1987.

**BALANCES HELD ON DEPOSIT BY THE ACCOUNTANT GENERAL
AND THE OUTSTANDING ADVANCES MADE IN PURSUANCE OF SECTION 33
OF THE FINANCIAL ADMINISTRATION AND AUDIT ACT**

75. Section 23 of the Financial Administration and Audit Act provides for the establishment of a Deposits Fund into which shall be paid pending repayment or application to the purposes for which they were deposited:

- the balances held on deposit in respect of any special funds established by law or otherwise or of any other deposits (other than trust funds or the balances of the Consolidated Fund); and
- such amounts, not exceeding the sums not required for early withdrawal, as the Minister authorises to be issued from the Consolidated Fund.

76. The Minister may authorise the making of advances from the Deposits Fund not exceeding in the aggregate eight million dollars, or such greater sum as the National Assembly may by resolution direct, from the said Fund:

- on behalf of, and recoverable from, other Governments;
- to officers where such advances are in the public interest; and
- to, or on account of, trusts or other funds administered by the Government, or to, or on behalf of, statutory bodies, public authorities or institutions where such advances are in the public interest and are recoverable within a period not exceeding twelve months after the close of the financial year in which such advances are made.

77. The Accountant General is charged with the responsibility of managing the Deposits Fund which is a bank account held at the Bank of Guyana styled "Accountant General for Deposits Fund". He is required to keep adequate records to ensure proper accountability of the Fund and to prepare and present for audit examination and certification a statement of balances held on deposit at the end of each year and outstanding advances made pursuant to Section 33 of the Act. The last such statement presented was in respect of 1981, and for the year under review no statement was prepared and presented.

78. In the absence of financial reporting of the balances held on deposit by the Accountant General, an attempt was made to establish in a generalised way the status with regard to the Deposits Fund.

According to confirmation received from the Bank of Guyana, the balance on the Deposits Fund as at 31 December 1993 was \$5.743 billion. The Ledger was, however, not updated since September 1987, and it could not be determined when last the bank account was reconciled.

79. As mentioned in paragraph 20 above, proceeds from the divestment of State entities and assets totalling \$3.063 billion covering the period 1990 - 1993 were held in the Deposits Fund bank account instead of being paid over to the Consolidated Fund. Had such a transfer been made, the balance on this account would have been reduced to \$2.680 billion. However, in the light of the fact that the records had not been updated for seven(7) years, the composition of the balance in the Deposits Fund bank account could not be determined. Notwithstanding this, it would not be unreasonable to assume that a greater portion of the \$2.680 billion represented funds belonging to the Consolidated Fund.

THE CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

80. The Current Assets and Liabilities of the Government comprise mainly cash and bank balances and cash equivalents as well as short-term liabilities usually in the form of advances from the bank by way of overdrafts. The Financial Administration and Audit Act establishes the Consolidated Fund, the Contingencies Fund and the Deposits Fund. The balance sheets of these Funds at the end of the year would normally comprise the Current Assets and Liabilities of the Government.

81. The Accountant General is charged by law with the responsibility of administering these three(3) Funds whose bank accounts are held in his name. He is required to maintain adequate records to ensure proper financial management of and accountability for the Funds and to prepare and submit for audit examination and certification a statement of current assets and liabilities of the Government at the end of each year.

82. The last Statement of Current Assets and Liabilities of the Government to be produced by the Accountant General was in respect of 1981, and for the year under review no such statement was prepared and submitted for audit examination and certification. Therefore, for the last twelve(12) years, Parliament and the public have no way of ascertaining the financial position of the Government. This is indeed a very unfortunate situation which had been the subject of adverse comments in not only my 1992 report but also in my special reports for the years 1982 - 1985. Despite this, no action was taken to have financial reporting for 1993 in respect of the financial position of the Government.

83. Notwithstanding the non-submission of the Statement of Current Assets and Liabilities of the Government, an attempt was made to ascertain in a generalised way the financial position of the Government through an examination of balances on Government bank accounts held at the Bank of Guyana.

84. The following sets out the position as at 31 December 1993 with regard to the three(3) Funds established by law, based on confirmation received from the Bank of Guyana:-

	BALANCE AS AT 31 DECEMBER 1993
	\$'000
Consolidated Fund - Account No. 400	(23,175,480)
Contingencies Fund - Account No. 403	151,295
Deposits Fund - Account No. 401	5,742,991
 TOTAL	 (17,281,194)

85. As mentioned earlier, the ledgers relating to these accounts had not been updated since 1987, and except for the Contingencies Fund, the bank accounts were not reconciled for several years. As a result, the balances on the Consolidated Fund and the Deposits Fund could not be properly determined.

86. In addition to the three(3) statutory accounts referred to in the preceding paragraph, there were 572 other bank accounts which reflected net balances totalling \$29.822 billion as at 31 December 1993. The following list sets out the balances in excess of \$100M:-

ACCOUNT NO.	DESCRIPTION	BALANCE
		<u>\$'000</u>
402	Accountant General for Non Sub-Accounting Ministries	6,548,312
405	Accountant General for General Account	3,491,793
404	Accountant General for Redemption of Treasury Bills	2,964,436
673	Export Development Fund	2,610,254
969	Monetary Sterilization	10,829,677
458	Ministry of Foreign Affairs - Salaries Account	115,940
489	Customs & Excise Revenue A/c	772,368
490	Inland Revenue Dept. Revenue A/c	138,662
902	Ministry of Labour - Public Assistance A/c	175,805
907	Health Care II Salaries A/c	143,483
929	Ministry of Works Main A/c	578,849
938	Ministry of Agriculture Main A/c	451,219
946	Ministry of Health Main A/c	271,032
	TOTAL	<u>29,091,829</u>

87. In relation to Account No. 969 - Monetary Sterilization, the Bank of Guyana by letter dated 9 September 1994, has advised that "this account was established to capture the proceeds from the 182 days and 365 days Treasury Bills Issues. As this is a liquidity control measure, it is not part of the Consolidated Fund". This account was, however, listed as a Government bank account.

88. Taking into account the explanation given by the Bank of Guyana, the net balances on all Government bank accounts, including the three(3) statutory accounts, as at 31 December 1993 totalled \$1.711 billion, as shown below:-

	\$'000
Consolidated Fund	(23,175,480)
Contingencies Fund	151,295
Deposits Fund	5,742,991
General Account	3,491,793
Treasury Bills Account	2,964,436
Export Development Fund	2,610,254
Accounts of Ministries & Departments	6,503,757
	<hr/>
TOTAL	1,710,954
	<hr/>

89. The vast majority of Government bank accounts had, however, not been reconciled for several years, and therefore the balances as at 31 December 1993 could not be properly determined. Nevertheless, the total balances on all Government bank accounts, which as shown above stood at a positive \$1.711 billion, gives an rough idea of the financial position of the Government as at 31 December 1993.

90. Included in the list of balances of Government bank accounts as at 31 December 1993, were 247 accounts which became inactive during the period 1981 to 1993. Ninety-four(94) of these accounts reflected overdraft balances totalling \$62.387M while 153 accounts had positive balances totalling \$44.487M.

91. Excluding the overdraft balance in the Consolidated Fund, and apart from the inactive accounts, ninety(90) accounts reflected overdraft balances totalling \$396.214M as at 31 December 1993, giving a total of 184 accounts with overdraft balances totalling \$458.601M. Apart from the additional cost to the Government by way of interest charges, the specific authority of the Minister of Finance is required for the incurrence of overdraft, as provided for by Section 22 of the financial Administration and Audit Act. However, no such authority was seen in relation to the overdrafts incurred.

APPROPRIATION ACCOUNTS OF ACCOUNTING OFFICERS

92. The appropriation accounts of accounting officers for the year ended 31 December 1993 in respect of the votes for which they were responsible, comprising both capital and current, are shown on pages 2/69 to 2/189. These accounts are subject to the comments made under the relevant sections of this report dealing with the accounts of Ministries/Departments/Regions.

**RECEIPTS AND DISBURSEMENTS
BY PRINCIPAL RECEIVERS OF REVENUE**

93. The statements of receipts and disbursements by principal receivers of revenue for the year ended 31 December 1993 are shown on pages 2/190 to 2/218. These statements are subject to the comments made under the relevant sections of this report dealing with the accounts of Ministries/Departments/Regions.

REPORTS BY MINISTRIES/DEPARTMENTS/REGIONS

HEAD 1

OFFICE OF THE PRESIDENT

Expenditure Control

Employment Costs

94. The salaries bank account No. 933 was last reconciled in September 1991 and was overdrawn by \$4.989M as at 31 December 1993. The old salaries bank account No. 510, which was not operational since July 1991, was also not reconciled since October 1984 and was overdrawn by \$19,351 as at 31 December 1993. The overdrawn accounts, apart from being unauthorised, will result in additional expenditure being incurred by way of interest charges. In addition, in the absence of up-to-date reconciliations, the balances on these accounts could not be properly determined.

Other Charges

95. The Main Bank Account No. 932 was not reconciled since December 1991 and reflected a large balance of \$63.710M as at 31 December 1993 while the cash book balance was \$46.424M. Again, in the absence of an up-to-date reconciliation, the balance on this account could not be properly determined. The Accounting Officer explained that transfers were made to the Consolidated Fund in March 1994.

96. The previous main bank account No. 700, which ceased to be operational since July 1991, was last reconciled in February 1981 and showed a balance of \$9.402M as at 31 December 1993. No satisfactory explanation was given why this account was not closed and the balance transferred to the Consolidated Fund. In addition, a number of unused cheques relating to this account were on hand at the time of the audit. This matter was brought to the attention of the Accounting Officer, and the cheques were returned to the Accountant General.

97. Subsequent audit checks in 1994 revealed that cheques totalling \$3.108M were drawn on Account No. 700 to clear overdrafts on certain bank accounts of the Guyana Defence Force. It was explained that this was done on the instructions of the Accountant General. This practice, however, is considered highly irregular, since all unspent sums were required to be paid over to the Consolidated Fund and could not be used to liquidate overdrafts,

especially of another Ministry or Department. In addition, the cash book relating to this account was not produced for audit examination since it could not be located, and no entries were made in the Votes Ledger in respect of these payments.

98. Amounts totalling \$5.990M were paid to the Guyana Electricity Corporation for the supply of electricity. The Electricity Charges Register was, however, not properly maintained, as relevant information, such as date of payment, voucher number and cheque number, was not reflected in this record.

99. Payments totalling \$3.714M were made for telephone charges for the period under review. However, it could not be determined whether all the overseas calls made were for official purposes as there was no evidence in the Telephone Register to indicate what calls were official and what were private. In the latter case, recoveries would have been required to be made from the relevant officers.

100. Four(4) inter-departmental warrants totalling \$402,206 were issued to other Ministries and Departments, but the relevant financial returns in support of the expenditure incurred were not submitted to the Office of the President. As a result, the expenditure relating to these warrants were not included in the Appropriation Account.

101. During the period under review, amounts totalling \$114.620M were remitted to the various Missions by Marcom Canada Ltd to pay student allowances and other related expenses and charged to Subhead 310 - Education Subvention, Grants etc. Acknowledgement receipts and other related documents to substantiate payments totalling \$38.930M were, however, not produced for audit examination, and alternative audit checks had to be carried out to verify the receipt of these amounts. In addition, monthly statements of receipts and payments from four(4) Missions were not submitted to the Office of the President and hence were not presented for audit examination. There was also no evidence of reconciliation of the amounts remitted with the authorised payments to students and the balances on hand.

102. In respect of Subhead 312 - Subsidies and Contributions etc.- of the amount of \$178.197M budgeted to be spent, amounts totalling \$174.412M were expended, as shown below:-

	\$'000
National Data Management Authority	2,914
Guyana Information Services	27,397
Guyana Management Institute	7,882
Guyana Natural Resources Agency	47,192
Contribution to the University of West Indies	75,544
Department of Commemoration & Celebrations	13,145
Others	338
	<hr/>
TOTAL	174,412
	<hr/>

103. The National Data Management Authority was established by Order No. 9 of 1983, and is subject to separate financial reporting and audit. The last set of accounts submitted for audit examination and certification was in respect of 1983. The audit was, however, suspended because of the absence of essential records. No financial statements were received for the years 1984-1993. Notwithstanding the lack of financial reporting for the last eleven(11) years, the amount of \$2.914M was verified as having been received by the National Data Management Authority.

104. The Guyana Management Institute was established by Act No 8 of 1983. The last set of audited accounts was in respect of 1984. Financial statements were received for the years 1985-1990, and up to the time of writing the audits were in progress. The amount of \$7.882M was verified as having been received by the Guyana Management Institute.

105. The Guyana Natural Resources Agency was established by Order No 37 of 1986. The last set of audited accounts was in respect of 1986. Financial statements for the years 1987 - 1989 were submitted for audit examination and certification, and up to the time of writing the audits were in progress. Notwithstanding this, the amount of \$47.192M was verified as having been received by the Guyana Natural Resources Agency.

Stores and Other Public Property

106. A physical verification of a sample of forty-one(41) items in the stores revealed shortages in respect of eighteen(18) items. No satisfactory explanation was given in relation to these discrepancies.

107. The Office of the President operated a fleet of sixteen(16) vehicles. However, a list of vehicles for which log books should have been maintained was not presented for audit examination, and only one log book was submitted. In the circumstances, it could not be determined whether there was effective control over the use of vehicles.

Other Matters

108. The Imprest bank account No. 935 with an imprest sum of \$900,000 reflected a balance of \$1.840M as at 31 December 1993. It was explained that this balance included unspent amounts received by officers for overseas trips. These amounts should have been refunded to the Accountant General to clear the advances given.

109. An examination of the reconciliation statement as at 31 December 1993 relating to the Imprest bank account No.935 revealed several items which remained uncleared for a considerable period of time.

110. The Imprest bank account No.826, which ceased to be operational in July 1991, had a balance of \$4.602M, and it could not be determined when last this account was reconciled. NO satisfactory explanation was given why action was not taken to close this account and to transfer the balance to the Consolidated Fund.

111. A register of safe contents was not kept, and at the time of inspection a number of partly used and unused cheque books relating to old bank accounts were found in the safe. These cheque books should have been returned to the Accountant General in July 1991 when a restructuring of the Public Service was carried out.

112. A register was not maintained for the period January - October 1993 to record all Deposits Fund payments from the Main Bank Account and reimbursements from the Accountant General. As a result, it could not be determined whether all reimbursements were obtained for amounts paid from the Main Bank Account. In addition, the Deposits Ledger did not reflect monthly balances, and certified statements of balances were not submitted to the Accountant General.

HEAD 2

GUYANA DEFENCE FORCE

Expenditure Control

Employment Costs

113. A salaries register in the approved format was not maintained for casual employees and the return of employees' emoluments to the Inland Revenue Department was not reconciled and agreed with the Votes Ledger.

114. The salaries bank account was last reconciled to January 1993 and reflected a balance of \$20.451M as at 31 December 1993 while the cash book showed a balance of \$1.844M instead of a nil balance. In the absence of an up-to-date reconciliation, the balance on this account could not be properly determined.

115. The salaries bank account was used to make payments other than those relating to the payment of salaries, and test checks carried out revealed that amounts totalling \$8.076M were expended to defray expenses such as transport and travelling, airline tickets, materials, foodstuff etc.

116. The unpaid salaries bank account No. 436 reflected a balance of \$694,516 as at 31 December 1993 while the related cash book showed a balance of \$4.722M. It was explained that the difference was mainly due to deposits totalling \$4.787M which were made in January 1994. However, details of unpaid salaries were not provided to verify the accuracy of the cash book balance. It was explained that details are available in a number of records and that efforts are being made to compile a list of all unpaid salaries. In addition, an examination of the bank reconciliation statement 'as at 31 December 1993 revealed several items remaining uncleared for a considerable period of time.

117. Two(2) payments totalling \$1.013M and representing the cost of maintenance to aircraft and overseas conferences were incorrectly charged to Subhead 201 - Other Direct Labour Cost. This represents a misallocation of expenditure.

Other Charges

118. Two(2) payment vouchers and supporting documents totalling \$973,462 were not presented for audit examination. It was explained that the vouchers were with the Accountant General's Department and efforts were being made to locate them.

119. The following unsatisfactory features were observed in the awarding of contracts for supplies:-

- (a) During the year purchases were made from suppliers where the value of items purchased or groups of items purchased would normally require the award of contracts by the Central Tender Board. However, approval from the Central Tender Board was not obtained for these purchases. It was explained that advertisements were made and tenders were invited by the Central Tender Board. The tenders received were forwarded to the Accounting Officer to make recommendations. However, there was no evidence that formal written recommendations were submitted and no contracts were awarded by the Central Tender Board. The purchases were dealt with by the Force's Departmental Tender Board based on the tenders received from the Central Tender Board. In a number of instances the Secretary to the Treasury issued a waiver of the tender procedures;
- (b) An examination of a sample of payments for purchases of supplies revealed that covering approvals were issued by the Force's Departmental Tender Board after the supplies were purchased and received;
- (c) An examination of the Force's Departmental Tender Board minutes revealed that in several instances tenders were awarded for the supply of items at prices higher than those quoted on the tenders. In addition, instances were noted where tenders were awarded to persons with higher bids instead of those with the lowest bids without any justification being stated as to the reason for such an award;
- (d) In several instances purchases were made from private suppliers without any evidence that the items were not available at Government agencies nor was the three(3) quote system adopted before such purchases were made; and
- (e) A number of purchases which would have required adjudication by a Tender Board were effected without the involvement of such a board.

120. A contracts register and contractors' performance register were not kept as required by financial instructions. As a result, it could not be readily determined whether the returns of contractors' earnings submitted to the Commissioner of Inland Revenue were accurate.

121. Excess expenditure totalling \$17.135M was incurred in respect of Subheads 304 and 314. No satisfactory explanation was given why such expenditure was incurred without Parliamentary approval.

122. Amounts totalling \$6.848M were expended on telephone charges. However, during the period January - August 1993 adequate controls were not in place so as to be able to identify all private overseas calls, the cost of which should have been recovered from the officers concerned. Although corrective action was taken effective from September 1993, instances were noted where the amounts involved could not have been recovered because the persons concerned were no longer in the employ of the Force.

Stores and Other Public Property

123. As mentioned in the 1992 Report, a Beechcraft was sold to a United States based company for US\$489,000, of which an amount of US\$97,664 had not been paid over to the Force. The Company had claimed that it had acted as agents for the Force and had submitted a claim for substantial fees in respect of the service rendered. This matter had been referred to the State Solicitor's Office for a decision in respect of a more equitable sum to be paid as fees. The matter, however, still remained pending up to the time of reporting.

124. Amounts totalling \$25.4M were received as proceeds from the commercial operations of aircrafts owned by **the** Force. However, this sum was not paid over to the Consolidated Fund as revenue, but was retained by the Force to meet expenditure, contrary to the Financial Administration and Audit Act. In addition, amounts totalling \$24.234M which were expended out of the proceeds from the commercial operations of aircrafts were not reflected in the Appropriation Account of the Force, resulting in an under-statement of expenditure.

HEAD 3

GUYANA NATIONAL SERVICE

Expenditure Control

Employment Costs

125. The register of unpaid wages and salaries was not written up to show receipt numbers. As a result, audit checks to verify that all unclaimed wages and salaries were duly accounted for, were **rendered difficult. In addition, a list of all unclaimed salaries was not presented for audit examination.**

126. Although the salaries bank account was reconciled to 31 December 1993, the reconciliation statement bore no evidence of checking and certification. There were also several amounts which remained uncleared in the bank reconciliation statement for a considerable period of time. In addition, the cash book showed a balance of \$3.853M as at 31 December 1993 instead of a nil balance. The Accounting Officer explained that the large balance was due mainly to the, refund of unclaimed wages and salaries over the years. The amounts involved, however, should have been paid over to the Consolidated Fund.

127. A previous salaries bank account, which ceased to be operational in December 1992, was last reconciled to 1990. In addition, the cash book balance as at 31 December 1993 was \$1.414M instead of a nil balance. No satisfactory explanation was given why action was not taken to close this account and to transfer the balance to the Consolidated Fund.

128. The Travelling Register did not reflect relevant information such as authority for payment, details of insurance coverage and cessation of payment.

129. A register of cheques paid over to the National Insurance Scheme was not kept for the period under review, and reconciliation of the amounts paid over to the Scheme with the deductions records was not done.

Other Charges

130. An examination of the Votes Ledger revealed instances of alterations which were not initialled by the responsible officer. In addition, excess expenditure totalling \$47,000 was incurred under two(2) subheads.

Stores and Other Public Property

131. Assets were not marked to identify them as public property, and quarterly physical verification of assets was not carried out.

Other Matters

132. Instances were noted where advances issued from the Imprest were not authorised, and several advances were not cleared promptly. The Imprest was also short-retired by \$460,000, and the bank account was last reconciled to October 1993.

133. The old Imprest account operated prior to January 1993 was not reconciled for a considerable period of time.

134. The Remittances Book was not satisfactorily maintained as the date of disposal of remittance and receipt number were not stated. There was also no evidence of supervisory checks, and mails were also not opened in the presence of two(2) officers.

HEAD 5

OFFICE OF THE PRIME MINISTER

135. Two(2) receipt vouchers totalling \$5,748, representing expenditure credits, were not entered in the Votes ledger.

136. Amounts totalling \$933,073 were expended on telephone charges. However, a telephone register to monitor telephone calls, especially overseas telephone calls, was not maintained for the period under review.

137. Acknowledgement receipts in respect of six(6) payments totalling \$210,570 were not seen in support of the payments made.

138. Inventory records were not maintained for the period under review.

139. Several instances were noted where cheque orders were not returned to the Central Accounting Unit within the stipulated period of sixteen(16) days.

HEAD 6

PARLIAMENT OFFICE

140. The Salaries and Imprest Bank Account Nos 110 and 819 were not reconciled since December 1988 and December 1990 respectively. The Accounting Officer explained that this state of affairs was due to staff constraints.

141. An amount of \$76,000 was vired from Subhead 309 to Subhead 307 but was not covered by a virement warrant. The Accounting Officer explained that verbal approval was obtained at the monthly releases meeting of the Ministry of Finance and that funds were released on the basis of the verbal approval.

HEAD 9

PUBLIC AND POLICE SERVICE COMMISSIONS

142. An examination of the bank reconciliation statements for the Salaries Bank Account revealed several items which remained uncleared for a considerable period of time. The reconciliation statements were also not subject to supervisory checks.

143. There was no evidence of supervisory checks on the Telephone Register, inventory records and the Stock Ledger.

HEAD 10

TEACHING SERVICE COMMISSION

144. The Salaries Bank Account No. 622 was overdrawn on several occasions during the period under review, and at 31 December 1993 it reflected an overdraft of \$96,432. This account as well as the Imprest Bank Account No. 623 was also not reconciled for several years.

HEAD 11

PUBLIC PROSECUTIONS

145. The Salaries Bank Account was not reconciled for the period under review, and the cash book bore no evidence of supervisory checks.

146. The National Insurance Contributions Register bore no evidence of supervisory checks, and there was no evidence of reconciliation of the Register with the amounts paid over to the National Insurance Scheme.

147. Details of insurance coverage for officers in receipt of travelling allowances were not reflected in the Travelling Register, and half-yearly statements of travelling were not submitted for audit examination.

148. There was a lack of proper segregation of duties relating to the maintenance of the Votes Ledger, the preparation of payment vouchers and the writing and signing of cheques. These duties were all carried out by the same person. This practice is not considered good internal control and can lead to irregularities.

149. Excess expenditure totalling \$8,000 was incurred in respect of two(2) subheads without approval.

150. Inventory records were not presented for audit examination and to facilitate a physical verification of assets. In addition, the prescribed forms were not used when issues were made from the store, and a physical survey of the store revealed a number of discrepancies between the physical count and the balances shown on the stock records.

HEAD 12

PUBLIC SERVICE APPELLATE TRIBUNAL

151. The Salaries Bank Account No. 892 was not reconciled for the period under review.

HEAD 13

ELECTIONS COMMISSION

152. The preparation, examination and approval of payment vouchers were done by the same officer. This practice is not considered good internal control and can lead to irregularities.

153. Six(6) payment vouchers totalling \$380,934 were not presented for audit examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

154. Inventory records were not presented for audit examination.

HEAD 14

PUBLIC UTILITIES COMMISSION

155. Payments totalling \$3.555M were made for hotel expenses incurred by the Chairman of the Commission and charged to Subhead 307 - Transport, Travel and Postage. However, the contract of employment for the Chairman was not produced for audit examination. In the circumstances, it could not be determined whether the payment of hotel expenses was part of the terms of employment of the Chairman and hence a proper charge against public funds.

156. Several payments totalling \$423,304 were made for photocopying expenses for the period under review. In the light of the costs involved, it would appear more economical to purchase a photocopier. The Accounting Officer explained that efforts would be made to acquire a photocopier.

157. Overseas telephone charges totalling \$74,304 were incurred during 1993. However, it could not be determined whether all the charges were for official purposes, as the register used to record overseas calls did not provide details of the persons making the calls and the purposes of such calls.

158. Internal stores requisitions were not used for the issue of stores items, and acknowledgements were made in the stock ledger by the officer uplifting the items. This practice is contrary to the Stores Regulations. In addition, the Stock Ledger bore no evidence of supervisory checks.

159. The Commission's office had the safe to secure the Imprest, cheque books and receipt books. It was explained that several attempts to obtain a safe were not successful. The Register of Controlled Forms also bore no evidence of supervisory checks.

160. A record of daily use of cheque and receipt books was not maintained, as required by financial instructions.

HEADS 15 & 18 - 20

LEGAL AFFAIRS & ATTORNEY GENERAL

HEAD OFFICE

Expenditure Control

Employment Costs

161. The Salaries Bank Account No. 468 was last reconciled in 1986 and reflected a balance of \$1.116M as at 31 December 1993. The cash book was, however, not properly written up and therefore the closing balance could not be determined. The cash book also bore no evidence of periodic supervisory checks. In the circumstances, the balance on this account could not be properly determined.

162. The Official Receiver Salaries Bank Account No. 462, which was not operational, was overdrawn by \$1.636M as at 31 December 1993, and it could not be determined when last it was reconciled. No satisfactory explanation was given why the account was overdrawn and why action was not taken to close it.

163. Twenty-four(24) instances were noted of refunds of salaries, but a register of unclaimed wages and salaries was not kept. In addition, instances were noted where employees resigned but their names appeared on the payroll for several months before refunds were made.

Other Charges

164. The Withdrawals Register was not reconciled with the records of the Accountant General's Department.

165. Instances were noted where cheque orders were not returned to the Accountant General within the stipulated sixteen(16) days, and several cheque orders remained outstanding at the end of the year.

166. Amounts totalling \$592,000 were paid to the Guyana Electricity Corporation being advanced payments for the supply of electricity. However, an electricity register was not maintained, and there was no evidence of reconciliation of the amounts paid over to the Corporation with the actual charges.

Revenue Control

167. Amounts totalling \$150.984M were collected as revenue. However, adequate records were not maintained to monitor the collection of revenue, as a revenue collectors chart, revenue accounts and a revenue control account were not maintained. In addition, instances were noted where revenue collected was not brought to account promptly.

168. Several instances were noted where receipt books were issued without any acknowledgements, and the dates when receipt books were completed and returned were not recorded in the Register of Controlled Forms. The Register also bore no evidence of supervisory checks.

169. At the time of the audit in April 1994, copies of the collectors cash book/statements for the period August - December 1993 were not submitted to the Accountant General's Department so that the Public Accounts could be updated.

170. The register of cheques and receipts written daily bore no evidence of supervisory checks for the period July - October 1993.

Stores and other Public Property

171. No records were kept for the stock of law books which were normally sold to the public, and a physical check of the stationery on hand with the ledger balances revealed several instances of shortages. In addition, the prescribed forms were not used for the issue of stationery. Instead, unnumbered slips of paper were used.

Other Matters

172. The daily cash composition book in respect of the Imprest bore no evidence of supervisory checks.

ATTORNEY GENERAL

173. Several instances were noted where advances given from the Imprest were not authorised, and the Advances Register contained several omissions.

OFFICIAL RECEIVER

174. There was no proper segregation of duties in respect of the collection and disposal of revenue and other monies, as the officer who collected the funds was also responsible for banking. This practice is not considered good internal control and can lead to irregularities. There was also no evidence of supervisory checks of the records.

175. The collectors cash book/statements were not cast and balanced, and acknowledgement receipts for fortnightly statements of revenue remitted to the Accountant General were not presented for audit examination. Monthly returns of revenue were also not prepared.

176. The Official Receiver Insolvency Estates Bank Account No. 330 reflected a balance of \$2.209M as at 31 December 1993. The cash book was, however, not balanced and bore no evidence of supervisory checks. In addition, it could not be determined when last this account was reconciled. In the circumstances, the balance on this account could not be properly determined.

177. Payment vouchers were prepared and passed for payment by the same officer who was also a signatory to the bank account. This practice can lead to irregularities. Supporting vouchers were also

not stamped "paid", and the cash book was not subject to supervisory checks.

178. Receipt and payment voucher numbers were not recorded in the ledger accounts to enable a proper check of the transactions to be carried out. The ledger accounts also bore no evidence of supervisory checks.

STATE SOLICITOR'S ACCOUNT

179. Several lapses in internal control were observed in respect of the State Solicitor's Account. Payment vouchers were prepared, checked and passed for payment by the same officer, and the cash book was not checked daily by a supervisory officer. The supporting vouchers were also not cancelled when payment was effected.

180. The State Solicitor's Bank Account No. 120 reflected a large balance of \$21.531M as at 31 December 1993, and it could not be determined when last the account was reconciled. In addition, the cash book was not balanced for several years. Deposit slip numbers were also not quoted in the cash book whenever deposits were made. In the circumstances, the balance on this account could not be properly determined.

181. Several payment vouchers did not have supporting documents attached to them to substantiate the expenditures incurred. As a result, the propriety of the expenditure incurred in respect of the payments made could not be satisfactorily determined.

PUBLIC TRUSTEE'S ACCOUNT

182. The comments made in respect of the State Solicitor's Account are also applicable to the Public Trustee's Account. In addition, the Public Trustee's Bank Account No. 270 reflected a balance of \$4.156M as at 31 December 1993. However, it could not be determined when last this account was reconciled, and the cash book was not balanced. In the circumstances, the balance on this account could not be properly determined.

DEEDS REGISTRY

183. **Passbook book for Account No. 0402430008** with a balance of \$30.576M as at 31 December 1993 was found in the safe. The Accounting Officer explained that this account represented deposits lodged for objections to the passing of transports. However, a

cash book was not maintained and it could not be determined when last the account was reconciled. In the circumstances, the balance on this account could not be properly determined.

184. Monthly statements of revenue collected and half-yearly statements of arrears of revenue were not produced for audit examination, and several instances were observed where acknowledgement receipts were not obtained from the Accountant General's Department for half-monthly collectors cash book/statements submitted.

185. Deposit slip numbers were not always quoted in the collectors cash book/statements to enable verification of deposits made in relation to the revenue collected. The statements submitted also bore no evidence of supervisory checks.

186. As mentioned in my 1992 Report, blank transport forms were kept by the Confidential Secretary to the Registrar of Deeds, and the forms were not properly secured in a locked cabinet or safe. Rather, they were kept in an unlocked cupboard. In addition, no record of receipts and utilisation of the forms was maintained. This state of affairs can lend itself to the irregular use of these forms.

187. The Business Names Register bore no evidence of supervisory checks, and copies of minutes of company meetings were not seen in several files examined. The Companies Register also bore no evidence of supervisory checks.

188. An advances register to record the granting and repayment of advances issued from the Imprest was not kept, and whenever advances were cleared the original advance forms were not retained. As a result, it could not be determined whether advances granted were properly authorised and whether they were given for official purposes.

HEADS 16 - 17

SUPREME COURT OF JUDICATURE & MAGISTRATES

Expenditure Control

Employment Costs

189. The Salaries Bank Account No. 455 for the Supreme Court was overdrawn by \$3.843M as at 31 December 1993 and was not reconciled for several years. The cash book was also not written up for the period June - December 1993 and was not cast and balanced. The overdrawn balance, apart from being unauthorised, will result in additional expenditure being incurred by way interest charges. In addition, in the absence of a properly written up cash book and up-to-date reconciliation, the balance on this account could not be properly determined.

190. The Salaries Bank Account No. 159 for the Georgetown Magistrates' Court was overdrawn by \$9.083M as at 31 December 1993. The cash book was also not written up and the bank account was not reconciled for the period under review. In the circumstances, the balance on this account could not be properly determined.

191. Employees at the Georgetown Magistrates' Court acknowledged receipt of their salaries for certain periods on the cheque stubs rather than on the paysheets. This state of affairs was due to the fact that paysheets were not examined and passed for payment by the Supreme Court since funds were not always available at the time of the payment of salaries.

192. The Travelling Register was not properly written up as relevant information such as vehicle registration number, cubic capacity and details of insurance coverage, was not recorded therein. Half-yearly returns of travelling were also not prepared.

193. A register of cheques paid over to the National Insurance Scheme was not maintained for the Supreme Court.

Other Charges

194. The Main Bank Account No. 880 reflected a balance of \$38.182M as at 31 December 1993 while the cash book showed a balance of \$18.864M. The account was, however, not reconciled for several years. In the absence of an up-to-date reconciliation, the balance on this account could not be properly determined.

195. There was no evidence that remittances from the Accountant General for November and December 1993 were deposited into the Main Bank Account.

196. Instances were noted where purchases were made from private suppliers, but there was no evidence that the items were not available at Government agencies nor was a three-quote system adopted. In addition, there was no evidence that the items purchased were actually received and brought to account in the stock ledger.

197. The Telephone Register was not properly maintained, as a number of omissions were noted. A separate record was also not kept for residential telephones, and there was no evidence of supervisory checks.

198. The Votes Ledger was not properly maintained, as several subheads were not totalled and balanced, and there was no evidence of supervisory checks on this record.

199. A register of fuel and lubricants was not maintained for the period January - September 1993.

Revenue Control

200. Collectors cash book/statements(CCBS) were last written up in November 1993 and were not balanced on a daily basis. In addition, the dates deposits were made, the deposit slip numbers and the amounts deposited were not always recorded in the CCBS's. Revenues collected by sub-offices and deposited in the Main Bank Account were also not transferred promptly to the Accountant General, resulting in the large balance in this account.

201. Revenue accounts, a revenue control account and a revenue collectors chart were not maintained. As a result, it was not possible to verify the accuracy of the revenue collected and shown in the Revenue Statements. In addition, collectors cash book/statements were not submitted to the Accountant General since 1991.

202. Mails received through the post were not opened in the presence of two(2) officers.

Stores and Other Public Property

203. Stores records such as a goods received book, stock ledger and bin cards were not maintained. The inventory records also bore no evidence of supervisory checks, and a register of keys and safe contents were not kept.

Other Matters

204. The Ordinary Imprest Bank Account No. 273 with an allocation of \$400,000 was overdrawn by \$1.318M as at 31 December 1993, and it could not be determined when last the bank account was reconciled.

205. An examination of the Imprest cash book revealed that this record was written up from the cheque stubs, and in several instances payment vouchers were not prepared. The cash book was also not properly written up and was not balanced on a daily basis.

206. Advances issued from the Imprest were not cleared promptly, and, according to the Advances Register, advances totalling \$34,500 were outstanding as at 31 December 1993. Advances were also issued to officers without first clearing the previous advances.

207. Repayment of advances was done either by cash or by cheques, and receipts were issued for the amounts received. However, only cheques were deposited into the Imprest while the cash was utilised to make further advances. This practice, apart from being contrary to financial regulations, can lead to irregularities.

208. The Imprest was short-retired by \$148,246 at the end of the year.

209. The Witnesses' and Jurors' Imprest Bank Account No. 279 with an allocation of \$30,000 was overdrawn by \$3.362M as at 31 December 1993, resulting from several payments totalling \$2.5M made in 1992 which were under investigation by the Police for alleged irregularities. These payments were not recouped from the Main Bank Account thereby contributing to the large overdraft. The bank account was also not reconciled for several years.

210. Because of the problems associated with Account No. 279, a decision was taken to cease operating the account with effect from April 1993 and a new imprest account No. 963, with an allocation of \$60,000 was opened. However, as at 31 December 1993 the latter account was overdrawn by \$22,064, and was not reconciled since it was opened.

211. Two(2) other bank accounts - Account No. 274 (Witnesses Money) and Account No. 272 (Execution Sales) had balances of \$244,588 and \$5.724M respectively as at 31 December 1993. Although the cash books relating to these accounts were written up, they were not cast and balanced, and it could not be determined when last these accounts were reconciled. In addition, in respect of the latter account, there was no evidence that periodic transfers were made to the Consolidated Fund.

212. According to the Revenue Statement there has been a significant shortfall in revenue collection for Head 5 - Fees, Fines etc. amounting to \$13.611M. This was due mainly to the failure to collect unpaid fines under the relevant Magisterial Districts.

213. The Register of Controlled Forms was not satisfactorily maintained as pertinent information, such as requisition numbers and from whom received, was not reflected in this record. In addition, several receipt books were issued by the Georgetown Magistrates Court to all district Magistrates Courts without requisitions being prepared. A number of receipt books on hand were also not reflected in the Register, and copies of several receipts issued could not be located.

214. Several case jackets could not be traced in the Civil Record Book, and a total of 1,048 case jackets relating to civil matters were not produced for audit examination. The Civil Record Book also bore no evidence of supervisory checks. In addition, several instances were noted where the decisions taken by Magistrates were not recorded in the Record Book.

215. The Criminal Record Book was not written up to indicate when cases were completed. In addition, a total of 3,802 criminal case jackets were not produced for audit examination.

216. Several case jackets with unpaid fines were found on hand at the time of the inspection some of which related to previous years. There was also no evidence that warrants were not served on the defaulters. In addition, only 397 fines were recorded in the Fines Register although thousands of fines were imposed by Magistrates during the year.

217. Several instances were noted where cash bail was escheated by the Magistrates but there was no evidence to indicate whether these amounts were paid over to revenue. In addition, because of the

unsatisfactory manner in which the records were kept, it could not be determined whether all moneys in respect of escheated bail had been properly accounted for.

218. Several appeal cases were found on hand, but the Appeals Register did not indicate whether these files were sent to the Supreme Court.

219. An examination of the Traffic Tickets Record Book revealed numerous instances where fines were not paid, and there was no evidence of follow-up action being taken against the defaulters. Instances were also noted where traffic tickets were not entered sequentially in the Register and where the related case jacket numbers were not quoted on the traffic tickets. In addition, the Traffic Ticket Record bore no evidence of supervisory checks, and several tickets were seen scattered around the Office and could not be traced in the Record Book.

220. Several advances were issued from the Suitors' Deposit Account to supplement imprest payments in view of the inadequacy of the imprest allocation. There was, however, no evidence to indicate whether these amounts were refunded.

221. Cash collected in respect of the Suitors' Deposit was not banked intact daily, as sums were retained to effect payments, contrary to financial regulations. This practice can lead to irregularities. The bank account was also not reconciled for the period under review.

222. The Suitors' Deposit Cash Book was not written up to differentiate between cash and cheque payments. Instead, both cash and cheque payments were written up in the same column. As a result, it was not possible to ascertain the cash on hand at any point in time. In addition, cheque numbers were not recorded in the cash book.

223. Several instances were observed where payments were made on disbursements receipts for the refund of bail deposited. However, no supporting documents such as duplicate receipts or affidavits were attached to validate the payments. In addition, revenue stamps were not always affixed to disbursement receipts, and a number of disbursement receipts were not submitted for audit examination.

224. The Suitors' Deposit Ledger was not indexed to show the various types of deposits and their related receipts and payments.

225. The Controlled Forms Register was not properly maintained at the Maintenance and Bastardy Section and bore no evidence of supervisory checks. Requisitions were also not prepared when cheque books were issued for use by the Bastardy Account. In addition, cash collected was not banked intact, and sums were retained to effect payment, contrary to financial regulations. This practice can lead to irregularities. Further, the bank account was not reconciled for the period under review.

226. An examination of the cash book relating to the Bastardy Account revealed that cheque numbers were not quoted in the cash book for cheques received through the post, and the cash book was not cast and balanced.

227. A total of 102 distress warrants were not issued to defaulters for the period under review, and several fine warrants remained unexecuted at the time of the inspection. The warrant register also bore no evidence of supervisory checks.

228. It was observed that whenever the Bailiff paid over the proceeds from the sale of items to the cashier, acknowledgement receipts were not obtained. In the circumstances, it could not be determined whether such funds were duly accounted for.

229. Instances were observed where transports were entered in the Register of Transports, but pertinent information, such as the amount of bail, case jacket number and name of defendant, was not stated in the Register. In addition, a number of transports were not produced for audit examination, and several bail bonds were not affixed to transports.

HEAD 21

MINISTRY OF FOREIGN AFFAIRS

HEAD OFFICE

Expenditure Control

Employment Costs

230. The salaries records bore no evidence of supervisory checks, and a number of omissions were noted in the Salaries Register. In addition, an unpaid salaries register was not kept, and unclaimed salaries totalling \$309,621 were still on hand at the time of the audit, some of which dated back to December 1989. In the absence of such a record, it could not be determined whether all unclaimed salaries have been properly accounted for.

231. The Salaries Bank Account No. 458 reflected a large balance of \$115.940M as at 31 December 1993. This situation came about as a result of the payment of salaries to officers of the overseas missions using the proceeds from the sale of gold in Canada. Reimbursements were to have been made to the Ministry of Finance but there were undue delays, resulting in a build up of the balance in the bank account. In addition, the bank account was not reconciled for the period June - December 1993, and the officer preparing the reconciliation statement also certified it. The cash book was also not properly written up and bore no evidence of supervisory checks.

232. Several instances were noted where advances were granted from the salaries bank account but adequate details were not shown on the advances forms to ascertain the nature of the advances and the terms of repayment. In addition, a number of forms were not presented for audit examination, and in some instances the acknowledgement of the payee was not seen. Several advances were also not authorised.

233. Instances were noted where payments to meet expenditure other than those relating to salaries were made from the salaries bank account, in breach of financial instructions.

234. The register of cheques paid over to the National Insurance Scheme was not presented for audit examination, and there was no evidence of reconciliation of the amounts paid over to the Scheme with the deductions records.

235. The authority for the payment of travelling allowances was not always stated in the Travelling Register, and half-yearly returns of travelling were not prepared.

Other Charges

236. The Votes Ledger was not satisfactorily maintained, as several instances were noted where the incorrect allocations were stated, where entries were made in pencil and where the balance available column was not written up.

237. Several instances were noted where purchases were made from private suppliers but there was no evidence that the items were not available at Government agencies nor was the three(3) quote system adopted before such purchases were made. In addition, a number of purchases could not be traced to the stock records as there were no annotations on the payment vouchers and/or the bills to indicate that the items were received and taken into stock. Several payments were also made but no supporting documents such as bills and/or receipts were seen to substantiate the payments.

238. Amounts totalling \$7.304M were paid for electricity supplied to this Ministry. However, the Electricity Charges Register was not properly written up as a number of omissions were noted. The Register also bore no evidence of supervisory checks.

239. An examination of the Head Office Telephone Register revealed that overseas telephone calls totalling \$2.198M were made on office and residential telephones for the period January - November 1993 of which amounts totalling \$185,635 representing private overseas calls were refunded. However, the Telephone Register was not written in a manner so as to distinguish between official overseas calls and private calls. As a result, it could not be determined whether the cost of all private overseas calls had been recovered from the respective employees. The Telephone Register was also not properly written up.

240. Payment vouchers totalling \$37.017M were not presented for audit examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

241. The Contracts Register was not properly written up as the dates and payment voucher references were not stated. The Register also bore no evidence of supervisory checks.. In addition, several contracts were not signed by the Head of Department nor by the Contractor, and one(1) contract valued at \$131,443 was not

presented for audit examination. A contractors' performance register was also not maintained.

242. Excess expenditure totalling \$19.207M was incurred under seven(7) subheads without authority.

Revenue Control

243. According to the Statement of Receipts and Disbursement submitted by the Ministry of Foreign Affairs, amounts totalling \$34.992M were collected. The following unsatisfactory features were noted, however, in relation to the assessment and collection of revenue:-

- (a) Revenue accounts and a revenue control account were not kept;
- (b) The register of counterfoil receipt books was not written up to reflect such information as requisition and issue note numbers when receipt books were issued to Overseas Missions;
- (c) Instances were noted where receipt books were not entered in the controlled forms register and where receipt books were not presented for audit examination;
- (d) Receipts were prepared and signed by the same person who collected the cash, wrote up the cash book and did the banking. This practice is not considered good internal control and can lead to irregularities;
- (e) Collectors cash book/statements were submitted monthly to the Accountant General instead of fortnightly for the greater part of the year;
- (f) Acknowledgement receipts were not seen for revenue remitted to the Accountant General;
- (g) A record of all collectors cash book/statements received from the Overseas Missions was not maintained, and most of these statements were sent directly to the Accountant General instead of through the Ministry of Foreign Affairs. As a result, there was no effective monitoring of revenue remitted by the Overseas Missions;
- (h) Instances were noted where cheques and money orders were received from the Overseas Missions but no entries were made in the Remittances Book; and
- (i) The register to record revenue received from the Overseas Missions was not properly written up.

244. Receipt books received during the year were not recorded in the controlled forms register. As a result, it could not be determined whether there was proper control over the receipt and issue of receipt books. In addition, a register of used and unused receipts was not kept.

Stores and Other Public Property

245. A goods received book was not maintained, and several requisitions used for the issue of stores items were not prenumbered. A number of requisitions could also not be traced to the Stock Ledger.

Other Matters

246. The Imprest Bank Account No. 444, which was not operational since July 1992, reflected a large overdraft of \$51.635M as at 31 December 1993. In addition, at the time of the audit there were payment vouchers totalling \$3.075M on hand relating to this account. No satisfactory explanation was given why action was not taken to liquidate the overdraft and to close the account.

247. The Imprest Bank Account No. 353 was overdrawn by \$685,020 as at 31 December 1993 and was not reconciled for the period under review. In addition, several advances issued from the Imprest were not authorised, and a number of advances forms were not presented for audit examination.

248. The Non-Aligned Movement Conference Bank Account No. 885, which had not been operational for several years, reflected a balance of \$1.340M as at 31 December 1993. No satisfactory explanation was given why this account was not closed and the balance transferred to the Consolidated Fund.

CONSULATE GENERAL'S OFFICE - TORONTO

249. Receipt vouchers and general receipts were not prepared to record all remittances received to enable the transactions to be reflected in the Public Accounts.

250. Two (2) amounts of US\$20,145 and US\$20,146 representing remittances for the months of August and October 1993 respectively were deposited in the Students' Bank Account, instead of the Main Bank Account.

251. A sub-accountant's cash book was not kept for the period under review, and the Main Bank Account was not reconciled since June 1991. In addition, this account reflected a balance of C\$179,933 as at 31 October 1993 which included revenue collected prior to April 1992. However, the amount of revenue which should have been paid into the Consolidated Fund could not be determined.

252. The Votes Ledger was not written up for the period May - December 1993. For the period for which it was written up, the Votes Ledger was not properly maintained and bore no evidence of supervisory checks. In addition, several instances were noted where expenditure under the various subheads exceeded budgetary allocations.

253. A telephone register and a rent register were not kept to monitor the amounts paid for these services.

254. Receipts were not issued for the collection of revenue for the issue of life certificates and for the sale of passport application forms. In addition, there was no evidence to indicate that all moneys collected and banked were checked daily. There was also no proper segregation of duties relating to collection, recording and banking of revenue.

255. Revenue was required to be remitted to the Accountant General's Department on a monthly basis. However, revenue collected for the period July - September 1993 was only remitted to the Accountant General's Department through the Ministry of Foreign Affairs on 15 October 1993.

256. Receipt vouchers and collectors cash book statements were not prepared and submitted to the Accountant General's Department to enable the revenues collected to be reflected in the accounts of the Consolidated Fund. A remittances book to record all monies received through the post was also not kept.

257. Receipts were not issued for remittances received on behalf of the Students' Account, and payment vouchers were not prepared when payments were made.

258. Assets were not marked to readily identify them as Government property.

259. A register of counterfoil receipts is required to be kept to record details of the receipt and issue of receipt books. However, such a record was not maintained. Instead, details of receipt books received from the Ministry of Foreign Affairs were recorded in a book in which details of the contents of the safe were recorded.

260. Ordinary receipt books were purchased in Toronto and issued for the collection of revenue. It was explained that supplies of general receipt books were not received from Head Office in a timely manner and as a result it became necessary to use receipt books other than those prescribed. These books were also not recorded in a register so as to enable independent checks to be carried out to ensure that all such books were accounted for.

261. A notice was not displayed to inform the public that an official receipt must be demanded for every sum of money paid to Government. In addition, the approved fees for the issue of passports, emergency travel documents and other related matters were not displayed, as required by financial instructions.

262. A record of used and unused receipts was not kept to enable independent checks to be carried out to ensure that all receipts have been duly accounted for.

GUYANA EMBASSY, WASHINGTON

263. Financial regulations provide for the appointment of a sub-accounting officer at each sub-office of a Ministry. However, at the time of the inspection there was no sub-accounting officer at the Guyana Embassy in Washington, and the Financial Attache was performing accounting functions.

264. A record of remittances was required to be kept for all remittances received from Marcom and elsewhere for the incurrence of expenditure. However, such a record was not maintained by the Mission. As a result, alternative auditing procedures had to be used to verify remittances received.

265. A telephone register to record calls made from the Embassy's telephones was not maintained, and telephone accounts received were not certified to indicate that all calls made were for official purposes. In the circumstances, it could not be satisfactorily determined whether all telephone charges were incurred in the public interest.

266. Receipts were not issued by the Consular Section for the sale of passport forms and for the issue and renewal of passports. At the end of each day, all sums collected were paid over to the Financial Attache, and a general receipt was issued. However, in the absence of individual receipts for each sum of money collected, it could not be satisfactorily determined whether all amounts received at the Consular Section have been duly accounted for.

267. The master inventory and inventories for officers' quarters were only written up to December, 1992. In addition, during the period under review the Embassy received gifts from Guyanese living overseas, e.g. facsimile machine, computers, but these were not inventorised and marked to identify them as Government property.

268. The following bank accounts held at the Riggs National Bank, which were inactive for a considerable period of time, had significant balances at the time of the inspection in October 1993:-

ACCOUNT NO.	DESCRIPTION	BALANCE AT 31.10.93
<u> </u>	<u> </u>	<u> </u>
		US\$
08399642	Emergency technical Cooperation for Crabwood Creek Flooding	34,483
76697078	Special Account (Sale of Assets - Lusaka Mission	241,833
76047788	Mining Operations	1,534
76207892	Petroleum Exploration	1,852
		<u> </u>
	TOTAL	279,702
		<u> </u>

A satisfactory explanation was not obtained why these accounts were not closed and the balances transferred to the Consolidated Fund.

GUYANA CONSULATE GENERAL'S OFFICE - NEW YORK

269. At the time of inspection there was no sub-accounting officer. In the circumstances, there was no one on whom responsibility could be placed for financial affairs of the Consulate.

270. A rough cash book instead of a sub-accountant's cash book was maintained. This record was, however, written up and reconciled with the Main Bank Account to July 1993. In addition, an examination of the reconciliation statement revealed an unreconciled difference of US\$7,570. The rough cash book and the reconciliation statements also bore no evidence of supervisory checks.

271. The Revenue Bank Account was last reconciled to December 1992, and the cash book was not written up for the period under review. In addition, amounts totalling US\$462,688 were remitted to the Bank of Guyana for credit to Account No. 402 (Accountant General for Non-Sub Accounting Ministries and Departments). However, acknowledgement receipts from the Accountant General's Department were not seen for the amounts remitted.

272. Inventory records were not updated since October 1992, and there was no evidence of periodic supervisory checks of this record.

273. As reported in the audit of the 1992 Accounts, amounts totalling US\$5,866 which were deposited in the Students' Bank Account in 1992 as repayments by defaulting students had not been paid over to revenue. Up to the time of inspection, action was not taken to remit this amount to the Consolidated Fund.

GUYANA PERMANENT MISSION TO THE UNITED NATIONS

274. The sub-accountant's cash book along with the payment vouchers and receipt vouchers were not submitted to the Accountant General's Department for the period January - October 1993 to enable the Public Accounts to be updated. In addition, the cash book was not written up and the bank account was not reconciled for the period under review. According to the bank statement, the balance on this account at 31 October 1993 was US\$204,861. However, in the absence of an up-to-date cash book and reconciliation of the account, the balance could not be properly determined.

275. The Votes Ledger was only written up to May 1993. It was explained that this was due to staff constraints.

276. Wages records were not maintained for local staff to reflect earnings to date and deductions made. As a result, the total wages paid to each staff member could not be readily determined.

277. The Mission incurred telephone charges totalling G\$1.771M for the period January - October 1993. However, an examination of the bills revealed they were not certified. As a result, it could not be satisfactorily determined whether the charges incurred were for official purposes.

278. Sectional inventories were not updated since October 1992, and there was no evidence of periodic physical verification of the assets.

279. The Mission paid the medical insurance premiums for BIDCO staff stationed in New York, and reimbursements were made monthly. However, at the time of the inspection, the sum of US\$11,583 covering the period May - October 1993 had not been reimbursed.

GUYANA HIGH COMMISSION - LONDON

280. A record of remittances received from Washington and elsewhere to meet expenditure was not kept. As a result, alternative auditing procedures had to be adopted to verify the receipt of remittances.

281. Receipt vouchers and general receipts were not prepared to record remittances received. A sub-accountant's cash book was also not maintained and as a result the bank account was not properly reconciled.

282. Several instances were noted where total expenditure and outstanding liabilities exceeded allocations and where liabilities were not entered into the vote accounts.

283. The Votes Ledger was written up to 24 November 1993 at the time of inspection on 15 August 1994 and was not properly maintained. Several instances were noted where allocations were not stated, entries were not initialled and columns were not totalled. There was also no evidence of supervisory checks of this record.

284. The Main Bank Account and three other accounts were not reconciled for the period under review, and cash books were not maintained in respect of these accounts. In addition, except for the Main Bank Account, payment vouchers were not prepared when payments were made. Further, two(2) bank accounts had overdrawn balances totalling 1.091M pounds sterling as at 31 December 1993 for which no satisfactory explanation was given.

285. Payment vouchers were not numbered for the period February - December 1993 and the relevant stores/works satisfactorily completed certificates were not attached to sub-vouchers. In addition, payment vouchers for 1993 were still on hand at the time of inspection. These vouchers should have been sent to the Accountant General's Department through the Ministry of Foreign Affairs so that the Public Accounts could be updated.

286. A petty cash book was not maintained to record payments and re-imbursments of petty cash. In addition, advances from the petty cash were not supported by the appropriate requisitions for advances. A daily cash composition book was also not maintained.

287. A record of used/unused cheques and receipts was required to be kept to provide details of all cheques and receipts used/unused at the end of each day. However, such a record was not maintained for the period under review. Monthly returns of used/unused cheques and receipts were also not prepared and submitted to the Accountant General.

288. A register was not maintained to record details of the receipt and issue of revenue stamps to be used in passport books. As a result, it was not possible to verify the receipt and issue of revenue stamps by the Mission as well as to determine the accuracy of the balances of stamps on hand at the time of the inspection.

289. A record was required to be kept to provide details of all passport books received and issued to the Passport Section. However, such a record was not maintained. As a result, it was not possible to readily verify the receipt and issue of passports.

290. Acknowledgement receipts were not seen for revenue paid over to the Accountant General for the period under review. Receipt vouchers were also not prepared for revenue remitted to the Accountant General to enable the transactions to be recorded in the Public Accounts.

291. Double-faced carbon was not used in the preparation of receipts, and a notice to the public that an official receipt should be demanded for every sum of money paid to the Mission was not displayed.

GUYANA EMBASSY - BRUSSELS

292. At the time of inspection, there was no sub-accounting officer. In the circumstances, there was no one on whom responsibility could be placed for the financial affairs of the Embassy.

293. A record of remittances is required to be kept to record all remittances received from Washington and elsewhere for the incurrence of expenditure. However, such a record was not maintained. As a result, alternative auditing procedures had to be used to verify the remittances received.

294. Receipt vouchers were not prepared to record remittances received so that the transactions could not be processed by the Ministry of Finance and the Public Accounts updated.

295. Financial regulations provide for the original copy of the sub-accountant's cash book to be submitted, along with payment vouchers, to the Accountant General. However, at the time of inspection, both the payment vouchers and the originals of the cash book were at the Embassy. The sub-accountant's cash book was also not subject to supervisory checks.

296. Several instances were noted where total expenditure exceeded allocations.

297. The vote accounts were not properly maintained, as the entries were not initialled, columns were not totalled, the Guyana dollar equivalent was not stated, etc. The Votes ledger also bore no evidence of supervisory checks.

298. Financial regulations provide for payment vouchers to be approved by the Head of the Department and to be supported by sub-vouchers with adequate certification. However, the payment vouchers with adequate for payment, and the relevant sub-vouchers, such a bills/receipts, were not properly certified as to whether value was received for money expended.

299. Payment vouchers were required to be submitted to the Accountant General on a monthly basis for updating the Public Accounts. However, at the time of inspection, these vouchers were still on hand.

300. A record of used/unused receipts was not kept, and monthly returns of unused receipts were not submitted to the Accountant General. Acknowledgements were also not seen for revenues remitted to the Accountant General for the period under review.

GUYANA EMBASSY - SURINAME

301. Payment vouchers totalling SFS10,427 were not presented for audit examination. In the circumstances, the propriety of these payments could not be satisfactorily determined.

302. Financial regulations provide that payment vouchers be supported by sub-vouchers with adequate certification and acknowledgements. However, the appropriate sub-vouchers were not properly acknowledged as to whether value was received for monies expended.

303. An aircraft was chartered from Paramaribo to Georgetown to take the Ambassador and his family back to Guyana instead of using the regular schedule flights. No authority was seen for this arrangement.

304. Bank charges were being charged to Other Direct Labour Cost when expenditure of such nature would be more appropriately met from subhead "Other". In addition, the two (2) main bank accounts were not reconciled for the period under review. It was understood that these accounts were never reconciled because of staff constraints.

305. Several important records, such as a telephone register, an electricity charges register, a register of used and unused receipt books and a daily cash composition book, were not maintained.

306. Double-faced carbon was not used in the writing of general receipts, as required by financial instructions. In addition, a notice warning the public to demand an official receipt for every sum of money paid to the Government was not displayed.

307. General receipts were prepared by the officer receiving money, in breach of financial regulations. In addition, the amount of money received was not written in words on the receipt issued to the payee. This practice can lead to irregularities.

308. Test checks revealed several instances of where monies received and accounted for were in excess of the values of receipts issued, and on a number of occasions the amounts recorded in the Cash Book were less than the values of receipts issued. It was explained that the reason for the excess was due to receipts not being issued for small amounts of monies received, e.g. cash received from the sale of forms.

309. Although a separate bank account was maintained for revenue collected, a cash book was not kept. It was therefore not possible for a reconciliation of this account to be carried out.

GUYANA EMBASSY - BRAZIL

310. At the time of inspection, payment vouchers for 1993 were not on hand. As a result, entries in the Sub-Accountant's Cash Book and in the Votes Ledger could not be verified. It was explained that both copies of the payment vouchers were submitted to the Accountant General. A check with the Accountant General's

Department revealed that no vouchers were received from this Embassy. The Ministry of Foreign Affairs has, however, confirmed that the vouchers were at its Head Office and that they were incomplete in that the Guyana dollar equivalent was not stated on the vouchers.

311. An imprest cash book was used as a sub-accountant's cash book for the Main Bank Account and for the Remittances Account. It was explained that the required sub-accountant's cash book was not obtained for sometime now.

312. The cash books relating to these accounts were written up and checked monthly instead of daily, and there was no evidence that revenue received was recorded in the cash book.

313. An examination of the bank reconciliation statements for the two(2) accounts revealed that they were not subject to checking and certification. In addition, the officer who wrote up cash books also prepared the reconciliation statements. Bank charges were also omitted from the cash books.

314. Deposit slips were not sequentially numbered, and in some instances deposits on several slips were totalled and entered in the cash book. In the absence of proper referencing, much difficulty was encountered in tracing deposits to the cash book.

315. A register to record overseas telephone calls was not kept, and refunds of telephone charges were not credited back to the votes, resulting in an over-statement of expenditure.

316. The Votes Ledger was not cast and balanced at the end of December 1993, and several instances were noted where expenditure exceeded allocations.

317. There was no imprest amount to meet petty cash payments. Revenue was used to make such payments and re-imburements made from the Main Bank Account. The cash book was also written up and checked monthly instead of daily. In addition, when reimbursements were made from the Main Bank Account no reference to the cheque numbers and payment voucher numbers were quoted in the cash book. As a result, much difficulty was encountered in tracing the petty cash payments.

318. Collectors cash book/ statements (CCBS) were written up monthly instead of fortnightly, and duplicate copies of the CCBS and general receipts were submitted to the Accountant General instead of original copies.

319. Revenue totalling US\$1,224.64 was paid over by the Mission to the Ministry of Foreign Affairs between the period March 1993 and 19th January 1994. However, the records of the Accountant showed revenue totalling US\$679.91 as collected from this Mission.

320. Revenue collected for the period under review was not banked but was used to meet petty cash payments. It was explained that this course of action was necessary because of the steady fall in value of the local currency. The equivalent in US currency was, however, paid out of the Foreign Bank Account to Ministry of Foreign Affairs.

321. Double faced carbon was not used to write up receipts, and a register of receipt books was not maintained.

322. The Passport Register, the Visa Register and the Remittances Book bore no evidence of supervisory checks, and the Cheque Book Register was not satisfactorily maintained.

323. The inventory records were not updated for the period under review and-bore no evidence of periodic checks. Several items of inventory were also found to be unserviceable.

CONSULATE GENERAL'S OFFICE - TRINIDAD & TOBAGO

324. Receipt vouchers and general receipts were not prepared for remittances received to enable the transactions to be processed and recorded in the Public Accounts. In addition, a sub-accountant's cash book was not maintained to record receipts and disbursements of funds.

325. A bank account was not maintained for the period February - October 1993. An account was, however, opened in October 1993 in the name of the Consulate General, instead of the Consulate. This matter was discussed with the Consulate General who has since taken corrective action.

326. A votes ledger to record all details of all allocations, remittances, and expenditure was not maintained.

327. A monthly sum of TT\$2,400 was paid to the Consulate General as fees/honorarium for the period February - December 1993. However, the requisite approval was not seen to support these payments.

328. According to April 1993 Monthly Reports, the former Consulate General paid five (5) months (December 1992 to April 1993) rental for the office premises. This payment was not reflected in any other records of the Consulate. It was explained that this payment was made to offset monies overpaid to him. In addition, the total amount overpaid is not known as no records prior to February 1993 could be located. Thus, it could not be ascertained whether the total amount overpaid was recovered.

329. Records relating to salaries and wages were not maintained for the period prior to December 1993. In addition, there was no evidence to indicate that statutory deductions, such as, taxes and National Insurance were deducted and paid over to the relevant authorities. These observations were brought to the attention of the Consulate General and corrective action was taken.

330. It was observed that the expenditure was met from revenue collected. This practice constitutes a serious breach of financial instructions and would affect the appropriation and revenue accounts of the Ministry as well as the Public Accounts.

331. Official general receipts were not issued when revenue was collected. As a result, it could not be ascertained whether all revenue collected was properly accounted for. In addition, revenue records such as collectors cash book/statements and daily cash composition book were not maintained.

332. A record of visas issued was not maintained for the period under review. As a result, it could not be ascertained how many visas were issued and whether the amounts collected were duly accounted for.

333. An inventory of assets was not maintained. It was explained that, apart from a Stamp Collection, no assets were handed over to the present Consulate General.

334. Payment vouchers were not prepared when payments were made, and supporting documents such as bills and receipts were not numbered nor stored in chronological order.

GUYANA EMBASSY - CARACAS

335. Payment vouchers for the period August to December 1993 were still at the Mission's Office at the time of inspection. These vouchers should have been sent to the Accountant General via the Ministry of Foreign Affairs for updating the Public Accounts.

336. Several vouchers did not have supporting documents such as bills and receipts, and where purchases were made, there was no evidence on the vouchers to indicate that items were received. In addition, where services were paid for, there was no evidence on the vouchers that the work was satisfactorily completed.

337. Payment Vouchers were not prepared for the period 23 December to 31 December 1993. As a result, no entries were recorded in the cash book for this period.

338. The sub-accountant's cash book was not properly written up for the period under review, as there were several instances where it was not balanced and receipts were not recorded. There was no evidence of supervisory checks.

339. The three(3) bank accounts operated by the Embassy were not reconciled for the period under review.

340. A telephone register to record both local and overseas calls was not maintained.

341. The collectors cash book/statement was not only written up to October, 1993. For the period in which it was written up, it was not properly maintained and bore no evidence of supervisory checks.

342. Double faced carbon was not used to write up the receipts, and the original of the receipts were retained in the cash book instead, of being sent to the Accountant General along with the original copy of the Collectors Cash Book. The duplicate copies of the receipts were also not always issued to the payers.

343. Stock records were not kept to show the receipt, issue and balance of passports, revenue stamps and passport forms. A record was also not kept to show passports issued or renewed. Instead, two files were kept, one for application for new passports and the other for renewals.

344. A register of receipt books was not kept, and copies of requisition for receipt books were not seen.

345. The Votes Ledger was not satisfactorily maintained and was only written up to November 1993. The Ledger also bore no evidence of supervisory checks, and instances were noted where expenditure exceeded allocations.

346. An advances register was not kept, and the advances forms were not sequentially numbered. A number of advances could also not be traced to the sub-accountant cash book.

347. Revenue totalling US\$2,356 covering the period January - May 1993 was shown as having been paid over to the Accountant General via the Ministry of Foreign Affairs. However, according to the records of the Accountant General, there was no evidence that this amount was received. In addition, there was no evidence from the Mission's records that revenue totalling US\$540 covering the period November - December 1993 was paid over to the Accountant General.

348. Several instances were noted where the amounts shown in the collectors cash book/statements were not in agreement with the amounts shown in the sub-accountant's cash book.

349. Payments totalling US\$10,000 were made for the rental of a residential building for the period 15th January to 15th June 1993. However, the building was vacated on 4th January 1993. The rental agreement provided for two months' notice of removal but such notice was not given until June 1994. Had adequate notice been given there would have been savings of US\$10,000. In addition, three(3) months' deposit of US\$5700 was not refunded at the time the building was handed over in August 1993.

350. Because of the remittances being received late, home-based staff were granted advances in salary. As mentioned above, advances records were not properly maintained, and a number of instances were noted where total payments made in respect of salaries as well as advances given exceeded the salaries of the officers concerned.

351. The inventory records were not updated since October 1992.

GUYANA EMBASSY - CUBA

352. A Salaries Register was not kept to record details of appointment, rates of pay etc. for employees of the Embassy. In addition, salary advances were not cleared promptly, and it could not have been determined from the Advances Register whether all advances issued were recovered.
353. The Vote Accounts were written up by the same person who prepared vouchers, approved payments and signed cheques. This not considered good internal control and can lead to irregularities. Monthly financial returns were also not prepared to reflect expenditure in Guyana dollars.
354. Telephone Registers were not kept to record payments in respect of overseas calls.
355. Collectors Cash Book Statements were not prepared for revenue collected during the period.
356. Inventory records were not updated since March 1993 and bore no evidence of periodic checks.
357. The Imprest cash book was not written up and the bank account reconciled since October 1993. In addition, from April 1993 payments were made from the Imprest in respect of salaries but there were no acknowledgements from the payees.
358. Several instances were noted where advances were given but it could not be determined whether all advances were cleared as a detailed statement of outstanding advances was not prepared. Monthly statements showing the composition of the Imprest were also not prepared.
359. A Register of Controlled Forms was not kept to account for all receipt books, cheque books and other prenumbered and preprinted forms.

HEADS 22, & 24 - 28

MINISTRY OF HOME AFFAIRS

HEAD OFFICE

Expenditure Control

Employment Costs

360. The Salaries Bank Account No. 508 reflected a balance of \$5.187M as at 31 December 1993 while the cash book balance was \$6,883 instead of a nil balance. An unpaid salaries register was also not kept, and deductions were not paid over promptly to the National Insurance Scheme.

Other Charges

361. Forty-nine (49) payment vouchers and supporting documents totalling \$2.056M were not presented for audit examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

362. The Main Bank Account No. 881 reflected a large balance of \$90.990M as at 31 December 1993 while the cash book balance was \$36.507M. It could not, however, be determined when last the bank account was reconciled. In the circumstances, the balance on this account could not be properly determined.

363. The Cheque Order Register was not satisfactorily maintained and bore no evidence of supervisory checks. In addition, 182 cheque orders totalling \$26.898M were not returned to Head Office.

364. The system of purchase and receipt of goods was unsatisfactory. Requisitions to purchase were not used, and supervisory checks were not carried out to ensure that the actual receipts agreed with what were requisitioned. In many instances there was also no evidence of receipt of goods. In addition, several purchases were made from private suppliers without evidence to indicate that the items were not available at Government agencies nor was a three-quote system adopted. Further, several bills/receipts were not certified, and stock ledger folio numbers were not quoted on the bill/receipts or on the payment vouchers to indicate that the items were received and duly brought to account.

365. The Telephones Register was not properly kept since reference to payment voucher numbers and bills were not stated therein. A register of overseas calls was also not maintained for the period

January - June 1993. In addition, instances were noted where the period for which payments were made was not quoted on the payment vouchers and where bills were not attached to the vouchers. The telephone records also bore no evidence of supervisory checks.

Revenue Control

366. Mails were not opened in the presence of two officers, and the Remittances Register was not checked by the supervisory officer. In addition, instances were observed where the disposal column of the Register was not properly written up to indicate the dates remittances were brought to account and the receipt numbers.

367. A revenue control account was not maintained, and half-yearly returns of arrears of revenue were not prepared.

Other Matters

368. The Imprest Bank Account No. 210 was overdrawn by \$9,348 as at 31 December 1993, and the account was last reconciled to June 1993.

FIRE DEPARTMENT

369. It was observed that revenue was collected and banked by the same officer, and deposit slips were not checked by a senior officer after the banking. A register of used and unused receipts was also not kept.

370. Stores receipt and issue vouchers were not used for the receipt and issue of stores items, and there was no evidence that the requisitions to purchase were checked by a senior officer to ensure that all items requested were actually received and duly recorded in the stores ledger. The Goods Received Book was also not posted in date sequence.

371. A property register was not kept for equipment other than motor vehicles, and inventory records were not submitted for audit examination. A record of unserviceable stores was also not kept.

372. Requisition forms were not used for the issuing of advances from the Imprest, and receipts were not written when advances were cleared. Advances were also not brought to account in the Imprest cash book.

NATIONAL REGISTRATION CENTRE

373. Advances issued from the Imprest were incorrectly charged to final expenditure. As a result, when the bills and receipts were submitted by the officers the advances could not be cleared. Rather another payment voucher was prepared for any excess on the original advance. However, appropriate references to the original advance were not made.

374. A physical count of a sample of items in the store revealed several discrepancies. In addition, the master inventory was last updated in April 1992 and sectional inventories were kept.

GENERAL REGISTRAR'S OFFICE

375. The cashier was also responsible for banking. This practice can lead to irregularities.

376. Requisitions were not used for the issuing of marriage, birth and death certificate books to Guyana Post Office Corporation, and issues were not authorised by a senior officer. In addition, the returns received from the Corporation did not contain information on the numbers used and unused, and a reconciliation of the amounts of books remitted to Guyana Post Office Corporation as against receipts used was not done.

377. Inventory records was not maintained for assets under the control of this Department. In the circumstances, it could not be determined whether the assets under the control of this department had be properly accounted for and adequately safeguarded.

HEAD 23

MINISTRY OF HOME AFFAIRS - POLICE

Expenditure Control

Employment Costs

378. The Salaries Bank Account No. 542 reflected a balance of \$4.490M as at 31 December 1993. The cash book was, however, not balanced, and the account was not reconciled since February 1982. In the absence of a properly maintained cash book and an up-to-date reconciliation of the bank account, the balance on this account could not be properly determined.

379. There was no evidence of reconciliation of the amounts paid over to the National Insurance Scheme with the amounts shown in the deduction records.

380. Instances were noted where the payment of travelling allowances ceased without entries being made in the Travelling Register.

Other Charges

381. 176 payment vouchers totalling \$1.247M were not presented for audit examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

382. Numerous advances were issued from the Main Bank Account and charged to final expenditure but supporting documents such as bills and receipts were not presented for audit examination. In addition, a total of 628 advances totalling \$5.789M were not cleared at the end of the year. As a result, it could not be determined whether value was received in respect of these payments.

383. The Main Bank Account No. 834 was last reconciled in April 1993 and reflected a balance of \$32.504M as at 31 December 1993 while the cash book balance was \$8.442M. In the absence of an up-to-date reconciliation, the balance on this account could not be properly determined.

384. Amounts totalling \$3.674M were expended on telephone charges of which sums totalling \$1.701M related to overseas telephone charges. However, it could not be determined whether the overseas telephone calls were made in the public interest as the register did not reflect what calls were official and what calls were private.

385. Amounts totalling \$8.758M were paid to the Guyana Electricity Corporation, representing quarterly advanced payments for electricity charges. However, there was no evidence of reconciliation of the amounts paid with the charges raised by the Corporation.

Revenue Control

385. Several receipt books were not presented for audit examination, and instances were noted where duplicate receipts were retained in the receipt books rather than being issued to the

payers. In addition, revenue totalling \$855,820 shown as having been paid over to the Finance Office by the West Demerara Police Station could not be verified as the related receipt books were not presented for audit examination.

386. Several firearm licences were not renewed for 1993 at the Divisional Headquarters - Leonora and at Suddie Police Stations. The records were also not satisfactorily maintained in respect of the latter two locations.

387. The proceeds from the sale of passport application forms were not checked by a supervisory officer, and it was observed that the officer who prepared and signed the receipts, collected the cash, wrote up the cash book and did banking. This practice can lead to irregularities.

388. Several purchases were made from private suppliers, but there was no evidence that the items were not available at Government agencies before such purchases were made.

Stores and Other Public Property

389. Stock cards were not updated for the entire year at the Quartermaster Store for issues made. In addition, fuel valued at \$7.765M, which was purchased during the period January to April 1993, was under Police investigation.

390. Several instances were observed where inventories were either not kept or were not up-to-date. The Master Inventory was also not updated. In the circumstances, it could not be determined whether all assets under the control of the Force were duly accounted for.

Other Matters

391. The controlled forms registers kept at Head Office and at various Police Stations were not properly maintained. In some instances receipts were not entered, and in one case no register was not maintained.

392. The Imprest cash books at certain Police Stations were not checked daily or were generally not properly maintained. The bank accounts was also not reconciled, and a register of sub-imprest was not kept at the Finance Office.

394. The Property Book kept at certain Police Stations was not satisfactorily maintained. Numerous commitment warrants also remained unexecuted at several Police Stations.

HEADS 29-33

MINISTRY OF AGRICULTURE

Expenditure Control

Employment Costs

395. The diaries of pay changes were not written up at the time of the audit. The maintenance of these records is a pre-requisite for the preparation of the salaries control register and the monthly payrolls.

396. The Unpaid Salaries and Wages Register did not reflect details of subsequent payment of salaries and wages or of refunds to the Salaries Bank Account. As a result, the liability in respect of unpaid salaries and wages at the end of the financial year as well as whether any such wages and salaries were subsequently paid to the relevant employees could not be properly determined.

397. The Register of Commuted Travelling Allowances was not satisfactorily maintained, as several instances were noted where relevant information, such as payment voucher number, authority for payment and reason for cessation of payment, was not reflected in this record.

398. The Salaries and Wages Bank Account No. 940 was not reconciled since October 1991 and was overdrawn by \$951,865 as at 31 December 1993 while the Deductions Bank Account No. 941 was not reconciled since December 1992. In addition, two previous bank account Nos. 509 and 578, which ceased to be operational in July 1991, had not been reconciled for a considerable period of time and reflected balances of \$1,827,243 and \$302,004 respectively. No satisfactory explanation why action was not taken to close these accounts and to transfer the balances to the Consolidated Fund was given.

Other Charges

399. A total of 1,274 payments valued at \$65.628M were not supported by bills, receipts and vouchers in order to verify the propriety and due regularity of the expenditure incurred in respect of these payments, as summarised below:-

HEAD	DESCRIPTION	QTY	AMOUNT
29	Min. of Agriculture	182	5,695,968
30	Crops and Livestock	371	13,861,503
31	Lands and Surveys	123	6,854,352
32	Hydraulics	82	3,437,716
33	Hydrometeorological Div.	96	29,671,949
43	Fisheries Division	24	586,409
	Deposits	79	3,155,494
	Others	317	2,364,389
		<u>1,274</u>	<u>65,627,780</u>

400. The Cheque Order Register was not written up to provide information on the dates when vouchers were returned and cleared. The Register also bore no evidence of supervisory checks, and a large number of cheque orders were not cleared at the end of the year.

401. According to the Advances Register, advances totalling \$1.310M remained outstanding at the end of the year. Of this amount sums totalling \$1.275M related to 1992. It is evident that little or no action was being taken to recover all outstanding advances.

402. As a result of the restructuring of the Public Service in 1991, the operation of the Main Bank Account No. 705 ceased in July 1991. However, the balance on this account was not transferred to the Consolidated Fund, and as at 31 December 1993 the bank statement reflected a balance of \$51.179M.

403. A new main bank account - Account No. 938 - was established in July 1991 but has only been reconciled to December 1992. The reconciliation was, however, done on a periodic basis instead of monthly. This state of affairs is considered unsatisfactory since the primary objective of establishment of the new account was to avoid the problems associated with the previous account and to

ensure full and proper accountability for the funds. It must be emphasised that prompt reconciliation of bank accounts is an important aspect of internal control, without which, serious irregularities can be perpetrated without being detected. It is also to be noted that the bank statement for this account reflected a large balance of \$451.219M as at 31 December 1993 while the cash book balance was \$187.831M. In the absence of an up-to-date reconciliation of this account, the balance on this account could not be properly determined.

404. Instances were observed where there was no evidence that requisitions to purchase were raised and duly approved before items were purchased. In addition, several instances were noted where there was no evidence that items purchased were taken into stock or inventorised and where suppliers' invoices were not seen for the items purchased.

405. Amounts totalling \$3.979M were expended on fuel and lubricants under current expenditure. However, the log books for most vehicles were not presented for audit examination, and monthly statements of fuel consumption were not prepared. As a result, it could not be determined whether economic and proper use was made of fuel and lubricants purchased.

406. An arrangement was made with the Guyana Oil Company to supply fuel to the Ministry and constituent departments and for payments to be made on a monthly basis. It has been noted, however, that monthly statements of account rendered by the Oil Company did not provide details of order numbers and the quantities and cost of fuel, and adequate records were not maintained at the Central Accounting Unit so as to be able to verify the accuracy of the statement of account. As a result, several instances were noted of apparent over and under payments for fuel and lubricants supplied. In addition, the system of credit purchases, apart from being a violation of the regulations, weakens control over the Ministry's votes.

407. Purchases of fuel were also made from the Guyana Fisheries Ltd but the relevant purchase orders were not seen.

408. Amounts totalling \$2.41M were paid to the Guyana Electricity Corporation for electricity supplied. Although electricity charges were budgeted for under the six(6) heads of expenditure, the above sum was allocated to only three(3) heads, resulting in an inaccurate allocation of charges. In addition, audit checks revealed that at the end of the year outstanding liabilities in respect of electricity charges were in excess of \$2M.

409. Payments totalling \$658,000 were made in respect of telephone and fax charges for the period under review. However, a record of overseas calls made showing such information as date of call, name of caller, person called, country to which call was made, reasons and duration of call and details of refunds in respect of personal calls, was not kept for each office telephone on which overseas calls were allowed.

410. Amounts totalling \$293.985M were expended on subsidies and contributions to local and international organisations, of which sums totalling \$142.288M were disbursed to local organisations as follows:-

	\$'000
Regional Programme for Animal Health Assistants (REPAHA)	2,567
National Cane Farming Committee	192
Guyana School of Agriculture	12,694
Guyana Marketing Corporation	10,572
National Dairy Development Programme	11,540
National Agricultural Research Institute	104,675
GSPCA	48
	<hr/>
TOTAL	142,288
	<hr/>

411. The Guyana School of Agriculture (GSA) is a legal entity and is subject to separate financial reporting and audit. The last set of audited accounts was in respect of 1992. The amount of \$12.694M was verified as having been received by the GSA.

412. The Guyana Marketing Corporation is a separate legal entity and is subject to separate financial reporting and audit. The last set of audited accounts was in respect of 1992. The amount of \$10.572M was verified as having been received by the Corporation.

413. The National Dairy Development Programme (NDDP) is subject to separate financial reporting and audit. The last set of audited accounts was in respect of 1987. No financial statements were submitted for audit examination and certification for the period 1988 - 1993. Notwithstanding this, the amount of \$11.540M was verified as having been received by the NDDP.

414. The National Agricultural Research Institute (NARI) is subject to separate financial reporting and audit. The last set of audited accounts was in respect of 1988. No financial statements were submitted for audit examination and certification for the period

1989 - 1993. Notwithstanding this, the amount of \$104.675M was verified as having been received by NARI.

415. Amounts totalling -\$151.697M were paid to overseas organisations, of which five(5) payments valued at \$43.859M were made on the basis of voted provisions and not on the basis of statements of accounts rendered by the organisations.

416. There was an apparent overpayment to Caribbean Agricultural Development Institute(CARDI) of \$9.355M. CARDI submitted an account, including arrears, totalling \$88.155M whereas payments totalling \$97.510M were made by the Ministry.

417. Numerous instances were noted where expenditure credits were not recorded in the Votes Ledgers, resulting in inaccurate reporting in the Appropriation Accounts. In addition, several inter-departmental warrants were issued but the financial returns were not received by the Ministry. As a result, such expenditure was not reflected in the appropriation accounts.

418. Excess expenditure totalling \$928,000 was incurred under two(2) subheads.

Revenue Control

419. Three(3) Regions did not submit collectors cash book statements in respect of rents collected on state lands. In addition, collectors cash book statements in respect of fishing licences collected from the various Regions to which licences books have been issued, were not seen. As a result, it could not be determined whether all such revenues collected were duly brought to account.

420. Land rentals collected ranged between \$2 and \$15 per acre which were rates which existed since 1985. In view of the successive devaluations of the Guyana dollar as well as the extent of D & I capital works carried out in certain areas and high maintenance cost, the rates charged appeared unrealistic.

421. The fishing vessels registers were not satisfactory maintained and were not written up-to-date. The Register also bore no evidence of supervisory checks. In addition, application forms in respect of new licences were not submitted for audit inspection, and there was no evidence that letters and/or reminders were sent to defaulters nor were periodic inspections carried out at the various fish ports in the Regions to ensure that all vessels were

licensed. Consequently, an accurate position with regard to arrears revenue as well as defaulters could not be determined.

422. According to a letter from the Chief Fisheries Officer to the Commander of Coast Guard, uncollected revenue from offshore industrial/trawler fleet at the end of the year was \$1.949M, indicating that many trawlers were operating without licences, while an estimated 902 artisanal vessels were also fishing illegally, resulting in a further lost of revenue totalling \$3.157M.

423. The fishing licence stock book was not satisfactorily maintained, as all books requisitioned and issued were not recorded and all relevant particulars such as date and requisition number were not stated. As a result, it was difficult to determine the accuracy of the balance of the licences books in stock, the validity of the issues made and whether the books were issued in sequential order. In addition, evidence of periodic physical verification of the licences stock by the field auditors as well as departmental staff was not seen. This unsatisfactory state of affairs can lead to irregularities.

424. Half-yearly returns o arrears revenue were not prepared and submitted in accordance with financial instructions.

Stores and Other Public Property

425. The stock records kept by the Ministry and its constituent departments were generally not satisfactory maintained. Numerous cases were observed of entries not brought to account as well as shortages of stores. Evidence of regular periodical internal verification of stores was also not seen. This unsatisfactory state of affairs can lead to irregularities.

426. A register of the permanent stores and a master inventory of office equipment and furniture were not kept. In addition, the sectional inventories were not updated to reflect all additions and disposals, and there was no evidence of periodic verification of such assets. In the circumstances, it could not be determined whether all assets under the control of the Ministry had been properly accounted for.

427. The log books of most vehicles, machinery and equipment were not produced for audit examination, and monthly analyses of fuel consumption were not prepared. As a result, it could not be determined whether effective control was exercised such assets and whether there was proper and economical use of the fuel purchased.

Other Matters

428. The Imprest Bank Account ceased to be operational in 1987 mainly because a proper account could not be given for the imprest amount which was not fully retired. In addition, the account was operated at an overdraft, was not properly reconciled and reconciliation was considerably in arrears. As a result of the restructuring of the Public Service in 1991, the account was closed and all the relevant cheque books and receipt books were returned to the Accountant General's Department. However, the last bank statement seen (that is December 1991) showed that the account was overdrawn by \$659,534. Further, according to a letter in 1991 from the Ministry to the Secretary to Treasury, outstanding advances which could not be cleared totalled \$390,432. Up to the time of reporting, these matters had not yet been finalised.

429. Effective control was not exercised over the operation of the Imprest Bank Account No. 939. There were considerable delays in the clearing of advances and at the end of the financial year advances totalling \$129,120 were outstanding. Attention was also drawn to many instances where advances were not cleared in full but by installments.

430. Four (4) deposits accounts had balances totalling \$82.243M at 31 December 1993 which should have been paid over to the Consolidated Fund. Although this matter was drawn to attention in my 1992 Report, no action was taken to transfer the balances. In addition, the failure to pay over the balances on these accounts, apart from being a violation of the law, would have resulted in under-statement of revenues as well as in the balance in the Consolidated Fund which, as mentioned previously, was heavily overdrawn.

431. In relation to the Wild Life Fund accounts, serious discrepancies were drawn to attention in my 1992 Report which would affect the balances at the end of the current year's accounts. In particular, improper payments made from the Fund, estimated to be in the vicinity of \$14M, were still not regularised and refunds made to the accounts.

HEADS 34 - 36

MINISTRY OF HEALTH

Expenditure Control

Employment Costs

432. A salaries control register, a diary of pay changes and an overtime register were not maintained for the period under review.

433. An examination of the payroll for the Georgetown Hospital staff revealed that ten(10) persons who were no longer employed appeared on the payroll for varying periods, and there was no evidence of refunds being made. The total amount involved was \$223,507, and the matter was referred to the Police for investigation.

434. A cash book was not maintained for the Salaries Bank Account No. 945, and it could not be determined when last the account was reconciled. In addition, the bank account reflected a balance of \$4.724M as at 31 December 1993. However, in the absence of a properly written up cash book and up-to-date reconciliation of the bank account, the balance on this account could not be properly determined.

435. The Travelling Register was not properly written up as relevant information, such as authority for payment and details of insurance coverage, was not reflected in this record. Instances were also noted where the mileage ceilings were exceeded without approval, and half-yearly returns of travelling were not prepared.

436. Sixteen(16) instances were observed where officers were in receipt of motor cycle travelling allowances totalling \$296,753 but were using motor cycles owned by the Ministry. This matter was reported in the audit of the 1992 accounts, and despite the assurance given by the Accounting Officer that this practice would cease, no action was taken.

437. The Register of Contributors to the National Insurance Scheme was not properly maintained, and there was no evidence of reconciliation of the amounts paid over to the Scheme with amounts shown on the payrolls. Instances were also noted where deductions were not paid over promptly to the Scheme.

Other Charges

438. The Main Bank Account No. 946 was not reconciled for the period under review, and the bank statement reflected a large balance of \$271.032M as at 31 December 1993.

439. The Main Bank Account No. 440, which became non-operational in July 1991, was not reconciled for a considerable period of time and reflected a balance of \$5.332M as at 31 December 1993. No satisfactory explanation was given why this account was not closed and the balance transferred to the Consolidated Fund.

440. Amounts totalling \$34.5M were paid to one of the commercial banks for drugs supplied through a line of credit. However, details of the drugs supplied and evidence that the items were received and duly brought to account were not provided. In the circumstances, the propriety of the amount of \$34.5M expended on drugs could not be satisfactorily determined.

441. Eighty four(84) payment vouchers and supporting documents totalling \$1.946M were not presented for audit examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

442. The Cheque Order System was used for purposes other than the payment of salaries and travelling allowances, contrary to financial instructions. The Register of Cheque Orders was also not satisfactorily maintained, as there were notable omissions of relevant information. In addition, cheque orders valued \$5.903M remained outstanding at the end of the year, several of which remained uncleared for a considerable period of time.

443. The Votes Ledger was not properly maintained as the balance available column was not always written up, several entries were made in pencil and a number of omissions were noted. The Votes Ledger was also incorrectly cast and a number of virements were omitted.

444. Instances were noted where funds were vired from one subhead to another but were not covered by virement warrants. It was explained that verbal approval was granted by the Ministry of Finance and releases were made on the basis of the verbal approvals. Receipt vouchers in support of expenditure credits were also not submitted for audit examination.

445. Financial returns in respect of twenty-six(26) inter-departmental warrants totalling \$14.276M were not submitted for audit examination. As a result, the propriety of the expenditure incurred and charged to the Appropriation Account in respect of these warrants could not be satisfactorily determined.

446. The Telephone Register was not satisfactorily maintained and bore no evidence of supervisory checks. The Register of Residential Telephones was also not produced for audit examination. In addition, overseas calls totalling \$929,000 were made for the period under review. However, it could not be determined whether these calls were made in the public interest as the charges were not certified as being official.

447. An electricity charges register was not maintained, and there was no evidence of reconciliation of the payments to the Guyana Electricity Corporation with the charges raised by the Corporation.

448. Monthly returns of fuel and lubricants were not prepared, and log books for several vehicles were not presented for audit examination. In respect of log books which were presented, it was observed that they were not properly maintained and bore no evidence of supervisory checks. In addition, fuel was supplied to six(6) vehicles which were not in the authorised fleet.

449. An examination of payment vouchers relating to travelling and subsistence revealed several instances where supporting documents were not attached to the vouchers to substantiate the payments made.

450. In respect of Head 34 (Subhead 312) - Subsidies and Contributions to Local and International Organisation - amounts totalling \$218.450M were expended as follows:-

	\$ ¹ 000
Wismar/Mc Kenzie Hospital	56,941
Guyana Agency for Health Sciences, Environment and Food Policy (GAHEF)	67,446
National Parks Commission	23,920
Fort Canje Hospital	20,000
Caribbean Epidemiology Surveillance Centre	11,257
University Medical Programme	10,000
Caribbean Food & Nutrition Institute	4,559
World Health Organisation	4,661
Caribbean Environmental Programme	5,519
Others	14,147
	<hr/>
TOTAL	218,450
	<hr/>

451. Guyana Agency for Health Sciences, Environment and Food Policy (GAHEF) was established by Act No.23 of 1988 and is subject to separate financial reporting and audit. Since its inception, no financial statements were submitted for audit examination, and therefore there was an absence of financial reporting for six(6) years. Notwithstanding this, the amount of \$67.446M was verified as having been received by GAHEF. It is to be noted also that according to National Estimates the sum of \$63.446M was voted as contribution to GAHEF. Therefore, payments to GAHEF exceeded the budgetary allocation by \$4M.

452. The National Parks Commission was established by Act No.23 of 1977. The last set of financial statements audited and reported on was in respect of 1990. Financial statements were not received for 1991 - 1993. The amount of \$21.395M was verified as having been received by the National Parks Commission.

453. Sums totalling \$114.265M were budgeted as contributions to four(4) overseas organisations. However, these contributions were met out of the Ministry of Finance's vote.

454. Excess expenditure totalling \$8.647M was incurred under ten(10) subheads without Parliamentary approval.

Revenue Control

455. Revenue accounts, collectors' cash book statements, the Revenue Control Account and the Revenue Analysis Book were not presented for audit examination. In the circumstances, it could not be determined whether effective control was exercised over the assessment, collection and accounting for revenue.

Stores and Other Public Property

456. Large amounts of expired drugs were seen in the stores at the time of inspection, and there was no evidence of any action being taken to have the drugs condemned and destroyed. In addition, although a register of gifts was maintained, there was no evidence that the gifts received by the Ministry were valued and the Accountant General informed so that their values could be incorporated in the Public Accounts.

457. The Kingston Pharmacy Bond was not kept in a manner so as to facilitate the proper storage of pharmaceuticals and other medical supplies. The Bond was kept in a very untidy state and was dusty. In addition, bin cards were not properly maintained, resulting in much difficulty in verifying the results of physical counts carried.

458. A physical verification of pharmaceutical and medical supplies at the Kingston Pharmacy Bond revealed several discrepancies when the results of the physical count were compared with the adjusted balances on the stock records. In addition, there was no evidence of reconciliation of the stock ledger with the bin cards, and significant differences were noted between the stock ledger and the bin card balances.

459. At the Georgetown Hospital numerous instances were noted where the quantities reflected in the stores received notes differed significantly from the quantities recorded in the stock ledger. Instances were also noted of mispostings in the stock ledger. In addition, where purchases were made from private suppliers, the three-quote system was not always used.

460. Inventory records were not updated for a considerable period and as result a comparison could not have been made of the results of a physical count of a sample of the assets under the control of the Ministry with the inventory records. In addition, at the Medical Science Library of the Georgetown Hospital an accession register to record all books in the library was not maintained, and several books on loan remained outstanding for a considerable period of time.

461. At the National Dental School no records were maintained to account for the receipt and utilisation of drugs.

Other Matters

462. The Imprest Bank Account No. 944 was last reconciled to August 1993, and the cash book was not satisfactorily maintained. In addition, several instances were noted where advances granted from the Imprest were of a personal nature.

463. In respect of Maternal and Child Care Department, stock ledgers were properly maintained. As a result, it was not possible to compare the results of a physical count of stores items with the stock records.

HEADS 38 & 40 - 46

MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

Expenditure Control

Employment Costs

464. A salaries control register was not maintained. As a result, the monthly changes in employment costs could not be verified.

465. The salaries bank account No. 927 was not reconciled since August 1991, as previously reported, and the cash book showed large balances at the end of each month instead of nil balances. In addition, as at 31 December 1993 the cash book showed a negative balance of \$3.212M while the bank statement reflected a positive balance of \$10.205M. In the absence of an up-to-date reconciliation, the balance on this account could not be properly determined.

466. In relation to the large negative balance shown in the cash book, audit checks revealed that this was partly due to the payment of the 20% advance in wages and salaries amounting \$11.456M for which no releases were received from the Ministry of Finance.

467. No authority was seen for the payment of a scale "B" motor car allowance to two(2) officers, and four(4) officers in receipt of Scale "C" travelling allowances were paid mileage within their bases of operation, contrary to existing financial instructions. Half-yearly returns of travelling were also not prepared and submitted to the Public Service Management.

Other Charges

468. 6486 payments totalling \$285.443M were not supported by bills, receipts and vouchers to substantiate the propriety and due regularity of the payments made. This unvouched expenditure represented 30.6% of the total expenditure incurred by the Ministry. Of this amount, \$231.931M relate to Other Charges while the rest- \$53.512M - relate to the payment of wages and salaries.

469. The Main Bank Account No. 926 was overdrawn by \$16.883M as at 31 December 1993. In addition, an examination of the reconciliation statement as at 31 December 1993 revealed the following unsatisfactory features:-

- (a) 41 debits by the Bank totalling \$2.988M were not reflected in the cash book. Of this amount, \$420,768 relates to 1991 while \$2.078M relates to 1992. The nature of these debits could not be determined. However, to the extent that they represent valid expenditure, the appropriation accounts of the Ministry would have been understated;
- (b) Unpresented cheques totalled \$80.308M of which amounts totalling \$2.714M represented stale-dated cheques which should have been written back to the cash book;
- (c) Deposits totalling \$34,695 were incorrectly banked in the Salaries Bank Account No. 927;
- (d) 22 credits totalling \$2.552M appeared in the bank statement but not in the cash book. Of this amount \$168,853 relates to 1991 while \$331,397 relates to 1992; and
- (e) An amount of \$40,000, being payment to the Deposits Fund Account No. 401 was incorrectly banked in November 1992 into this account.

470. Amounts totalling \$28.371M were expended on Materials, Equipment and Supplies for the period under review. The following unsatisfactory features were, however, observed in relation to this expenditure:-

- (a) The majority of purchases were not made from Government agencies and "not available" certificates were not obtained when purchases were made from private suppliers;
- (b) Several instances were noted where the three(3) quote system was not used when purchases were made from private suppliers. As a result, it was not possible to determine whether the prices paid for the items purchased were the

most competitive and whether full value was obtained for the moneys expended; and

- (c) The majority of purchases were not supported by bills and/or receipts, and there was no evidence that the goods were received and brought to account. In the circumstances, it could not be satisfactorily determined whether the Ministry received value in respect of the payments made.

471. A contract valued at \$514,325 was entered into for the supply of carpets to the Ministry in September 1993. However, up to the time of this report the carpets were not supplied although 50% of the contract sum was paid to the supplier.

472. Sixty-five(65) contract payments totalling \$2.053M were made for the weeding and cleaning of school and office compounds in and around Georgetown. Physical inspection of the works carried out at certain locations revealed that very little work was required to be done compared with the amounts paid for such works.

473. An amount of \$12,000 was paid monthly for the rental of a property. However, details of the location and ownership of the property were not provided for audit examination.

474. Several instances were noted where the charges relating to the maintenance of buildings appeared to be excessive. For example, an electrician was charging \$4,600 for a 4-foot fluorescent lamp whereas the price of this item in leading stores in Georgetown ranged between \$2,860 and \$3,000. Similarly, he was charging \$90 per yd. for 2x1.5mm CVC cable whereas the price at leading stores in Georgetown was between \$57 and \$65 per yd.

475. The Electricity Charges Register was only introduced in December 1993 and was written up to October 1993 from a statement submitted by the Guyana Electricity Corporation which showed block amounts only. In addition, there was no evidence that checks were carried out on the bills submitted by the Corporation with the Ministry's list of registered meters before payments were made. In the circumstances, the completeness and accuracy of the amount of \$13.627M shown as payments for electricity could not be satisfactorily determined.

476. Amounts totalling \$5.046M were expended on the hire of vehicles, despite the fact that the Ministry owned twenty-five(25) vehicles and employed sixteen(16) drivers. The following is a breakdown of the charges relating to the hire of vehicles:-

	\$'000
President's College	2,183
Head Office & Accounts	1,130
Department of Culture	1,354
Others	379
	<hr/>
TOTAL	5,046
	<hr/>

477. The Accounting Officer explained that only sixteen(16) vehicles were in working order, all the drivers were not in position and as a result the Ministry had to hire vehicles. However, given the extent of the expenditure incurred in the hire of vehicles, it is felt that careful monitoring of the use of the existing fleet of vehicles and the effecting of repairs to those not in working order would have minimised the extent to which vehicles were required to be hired thus resulting in significant cost savings.

478. Many of the hired transport were done for journeys which appeared to be of a private nature, and special hire rates were charged. For example, a total Of \$63,125 was paid to the owner of a hire car to transport the wife of an officer to do shopping and to take his children to Georgetown. In addition, in many instances the vouchers for the payment for hired transport did not provide adequate details so as to be able to establish whether or not such payments were a proper charge against public funds. For example, vehicle registration numbers and the nature and purposes of the journeys were not stated, and bills were written on pieces of paper.

479. Several instances were noted where payments were made for meals supplied for workshops. However, details such as number of persons attending and the locations of the workshops were not stated on the payment vouchers. A similar situation obtains in respect of travelling expenses incurred.

480. Amounts totalling \$861,000 were expended for the payment of telephone charges. Of this amount \$441,557 relates to overseas telephone charges. In the absence of a separate register to record overseas calls, it could not be satisfactorily determined whether all such calls were made in the public interest.

481. An examination of the list of the telephones operated by the Ministry and its constituent departments revealed that several telephone numbers were not in the Telephone Register and vice versa. The Register also bore no evidence of supervisory checks.

482. The cheque order system was used to facilitate payments other than those relating to wages and salaries, contrary to financial instructions. In addition, adequate control was not exercised over the operation of this system, since many cheque orders were not cleared within the specified sixteen(16) days.

483. The votes ledgers were not properly maintained as they were not always certified by the responsible officer, and were not cast and balanced. In addition, excess expenditure totalling \$568,000 was incurred under four(4) subheads without authority. In addition, liabilities incurred in 1991 and 1992 totalling \$1.840M were discharged using the 1993 voted provisions without approval from the Secretary to the Treasury, as required by financial instructions.

484. In relation to Head 38 - Subhead 310 (Education Subvention, Grants etc.), of the amount of \$370.2M budgeted to be spent, sums totalling \$352.558M were expended as follows:-

	\$'000
University of Guyana	190,000
President College	60,251
Text and Exercise Books	39,503
Examinations Subsidy	39,385
Assistance to students & Teachers -	
Cyril Potter College of Education	9,427
Critchlow Labour College	2,968
Adult Education Association	2,948
National School of Dance	2,246
Burrowes School of Art	1,842
National Fourth Form Attainment Test	1,652
Department of Culture	1,494
Others	842
	<hr/>
TOTAL	352,558
	<hr/>

485. The University of Guyana was established by Act No 6 of 1963, Chapter 39:01 of the Laws of Guyana. The last set of audited financial statements of the University was in respect of the financial year ended 31 August 1993. Up to the time of writing, the audit of the accounts for the year ended 31 August 1994 was in progress. The amount of \$190M shown as having been disbursed by the Ministry was verified as having been received by the University.

486. The President College was set up by Act No. 11 of 1990 and is subject to separate financial reporting and audit. Since its establishment, no auditors were appointed. The matter was brought to the attention of the Minister of Education, and the Auditor General was appointed in April 1993. Financial statements for the period 1990-1992 have since been submitted and the audits were in progress. The amount of \$60.251M was verified as having been received by of the President College.

487. The results of preliminary audit work conducted at the President College revealed the following unsatisfactory features:-

- (a) A diet scale was not kept for the period January - October 1993, and no records showing daily utilisation were maintained in respect of dietary items issued to the kitchen. As result, the economic utilisation of dietary items could not be satisfactorily determined;
- (b) The prescribed internal stores requisitions were not used for the issue of stores items. Instead, typed and unnumbered forms were used. As result, it could not be satisfactorily determined whether all requisitions were produced for audit examination;
- (c) Purchases were not made from Government agencies, and a three(3) quote system was not adopted when such purchases were made from private suppliers. In addition, a comparison of prices paid for dietary items with those charges by a Government agency revealed wide disparities, indicating that the prices charges by private suppliers appeared to be excessive;
- (d) In addition to carrying out normal storekeeping functions, the storekeeper was involved in making purchases of dietary items. This practice is not considered good internal control and can lead to irregularities;
- (e) There was evidence that purchases were made on a credit basis, contrary to financial regulations, and as at 31 December 1993, unpaid liabilities totalled \$1.086M. To the extent that these liabilities were not discharges,

expenditure would have been understated by this amount;
and

- (f) A comparison between the estimates prepared by the College for dietary items and actual expenditure incurred as reflected in the College's Votes Ledger revealed an excess expenditure of \$7.049M. The estimated expenditure was \$6.682M while actual expenditure was \$13.731M.

488. The following observations were made based on an inspection visit of the Cyril Potter College of Education:-

- (a) No dietary scale was kept for the period January - October 1993, and stock records were not maintained for the entire period under review;
- (b) The prescribed internal stores requisitions were not used for the issue of dietary items. Instead, unnumbered forms were used;
- (c) Purchases were made from private suppliers and there was not evidence to indicate that the items were not available at Government agencies. In addition, a three quote system was not followed when purchases were made, as required by tender board regulation.
- (d) A comparison of the prices charged by private suppliers with those of the Government agencies revealed charged by the former were significantly higher than the latter;
- (e) Purchases were made on a credit basis, contrary to financial regulations;
- (f) Advanced payments were made to the Guyana Oil Company for the purchase of fuel and lubricants. However, a reconciliation of the amounts paid to the Company with the amount of fuel and lubricants received was not carried out. Monthly returns of fuel and lubricants were also not prepared;
- (g) The Salaries Register was not satisfactorily maintained as relevant information such as Government Order number, reference to personal file and date of appointment, was not reflected in this record;
- (h) The Votes Ledger was not always subject to supervisory checks; and

(i) Amounts totalling \$154,000 were received from students for boarding and lodging. However, of this amount sums totalling \$110,000 were paid to Guyana Oil Company for the purchase of fuel and lubricants. As a result, both revenue and expenditure have been understated.

489. The Critchlow Labour College was incorporated in 1968 under the Companies Act and is a company limited by guarantee. It has its own external auditors, and the last set of audited accounts was in respect of 1988. The amount of \$2.968M was verified as having been received by the College.

490. In relation to Head 38 - Subhead 312 (Subsidies and Contributions etc.), sums totalling \$112.384M were expended as follows:-

	\$'000
National Library	19,820
Mashramani Committee	6,058
CXC and University of London Fees	80,002
Guyana Museum	2,239
Department of Culture	2,768
Others	1,497
	<hr/>
TOTAL	112,384
	<hr/>

491. The National Library was established by Act No 4 of 1972, Chapter 40:01 of the Laws of Guyana. The last set of financial statements to be audited and reported on was in respect of 1988. No financial statements were received for the years 1989-1993. Notwithstanding this, the amount of \$19.820M was verified as having been received by the National Library.

492. The Guyana Museum was established by Ordinance 12 of 1950. The accounts were last audited in 1980, and no financial statements were received for the period 1981-1993. Notwithstanding the lack of financial reporting for the last thirteen(13) years, the amount of \$2.239M was verified as having been received by the Guyana Museum.

Revenue Control

493. Several general receipts were not produced for audit examination. As a result, audit checks to verify that all revenues collected were properly accounted for, were rendered difficult.

494. The Remittances Book bore no evidence of supervisory checks. In addition, the verification of remittances received through the post in form of foreign currency was rendered difficult because a separate register was not maintained, and there was no cross-referencing of the receipts issued with the amounts recorded in the remittances book.

Stores and Other Public Property

495. In addition to performing storekeeping functions, the storekeeper was involved in making purchases and was in possession of unused stores requisitions.. These practices can lead to serious irregularities.

496. A physical verification of stocks at the Department of Sports revealed several discrepancies. No record was also kept of trophies and other sports prizes, and purchases of sports gear were not subject to storekeeping procedures. In addition, the Stores Ledger at Head Office was only written up to June 1993, and therefore it was not possible to compare the results of a physical count with the stock records.

497. There was evidence that the Ministry was in receipt of numerous gifts. These gifts were, however, not valued and the Accountant General informed so as to update the Public Accounts.

498. Inventory records were not maintained by the Ministry. In the circumstances, it could not be determined whether all assets under the control of the Ministry were duly accounted for.

499. A register of buildings owned by the Ministry was not maintained. A historical record of vehicles was also not kept.

500. A Ministry vehicle was involved in an accident whilst being transported to Region 9. However, despite several requests an accident report was not furnished.

501. A survey of vehicles owned by the Ministry revealed that one vehicle, PCC 4013 was not operational since September 1991 when it was purchased. In addition, to date the Ministry expended a total of \$301,145 to purchase spare parts and to effect body work on the vehicle. However, the vehicle remained inoperational and was lying in the Ministry's compound.

Other Matters

501. No imprest was allocated in 1993, and the cheque order system was operated to effect payments. Permission was granted for the Ministry to operate an imprest bank account since July 1991 but this account was not established. The previous imprest bank account was not reconciled for several years.

502. It was observed that there were no reimbursements for amounts totalling \$2.224M from the Accountant General for payments made on behalf of the Deposits Fund.

HEAD 49

MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

Expenditure Control

Employment Costs

503. The Salaries Cash Book was not balanced, and it could not be determined when last the bank account (Account No.942) was reconciled. In addition, an examination of the bank statement revealed a balance of \$1.324M as at 31 December 1993. In the absence of a properly maintained cash book and up-to-date reconciliation, the balance on this account could not be properly determined.

504. Another salaries account No. 450, which remained dormant for a considerable period of time, showed a balance of \$63,883 as at 31 December 1993. No satisfactory explanation was given why this account was not closed and the balance transferred to the Consolidated Fund.

505. Acknowledgement receipts for deductions paid over to the various agencies were not seen.

Other Charges

506. The Votes Ledger was not satisfactorily maintained as the voted provision was not quoted under each subhead, and several balances were incorrectly recorded at the time of the audit. The Ledger also bore no evidence of supervisory checks.

507. The approved requisition forms were not used in making purchases. Instead, slips of paper were used.

508. An examination of vehicle log books revealed that odometer readings were not recorded and in some cases the number of miles undertaken was not stated. Monthly returns of fuel and lubricants were also not prepared.

509. Nine(9) payment vouchers relating to the payment of old age pension totalling \$2.141M were not presented for audit examination.

Revenue Control

510. Acknowledgement receipts for amounts paid over to the Accountant General for certain periods were not presented for audit examination.

Stores and Other Public Property

511. A survey of the store revealed that it was congested and lacked proper ventilation. In addition, internal stores requisitions were not always certified before issues were made, and several instances were noted where purchases could not be traced to the goods received book and stock ledger. These records were also not cross referenced to each other and to payment vouchers.

512. The inventory records were not updated for the period under review and were not subject to supervisory checks.

Other Matters

513. The Old Age Pension and Social Assistance Imprest bank account No.902 with an imprest amount of \$6M was not reconciled since September 1989 and was overdrawn by \$175.805M as at 31 December 1993. The overdraft position at the beginning of 1993 was \$163.068M. No satisfactory explanation was given why this account was allowed to be overdrawn by this enormous amount.

514. Advances totalling \$154.863M were made to the Post Office Corporation in 1993 to make payments on behalf of the Ministry in respect of pension and social assistance. However, the Advances Register did not give details when these advances were cleared and what balances remained outstanding.

515. Another old age pension and social assistance Imprest bank account No. 213 was found to be dormant since July 1991 and was overdrawn by \$26.565M as at 31 December 1993. In addition, it could not be determined when last the bank account was reconciled, and the cash book was not produced for audit examination.

516. The Ordinary Imprest Bank Account No. 212 was not operational since July 1991 and reflected a balance of \$233,787 as at 31 December 1993 compared with a balance of \$2.189M as at 31 December 1992. The significant reduction in the balance resulted from debits made by the bank based on incorrect entries previously made. In addition, it could not be determined when last the account was reconciled, and no cash book was not presented for audit examination.

517. The ordinary imprest currently in use (Account No. 943 with an imprest amount of \$500,000) was overdrawn by \$37,412 as at 31 December 1993 and was not reconciled for the period under review. In addition, instances were noted where advances were issued from the Imprest but the advances forms were presented for audit examination.

518. The Imprest cash book for the period June - August 1993 was not presented for audit examination.

HEADS 53 - 54

MINISTRY OF FINANCE & ACCOUNTANT GENERAL'S DEPARTMENT

Expenditure Control

Employment Costs

519. The Travelling Register was not properly maintained, as relevant information such as designation of officer, allowance authorised, mileage ceiling and details of insurance coverage, was not reflected in this record. Half-yearly returns of travelling were also not prepared.

520. Adequate records were not kept to monitor the payment of pensions by the Post Office Corporation on behalf of the Ministry of Finance. In addition, vouchers sent to the Post Office were entered in the vote accounts as paid although payment had not yet been effected. As a result, the total value of vouchers sent to the Post Office which were unpaid, could not be determined.

Other Charges

521. The non-sub accounting bank account No. 402 reflected an exceptionally large balance of \$6.458 billion as at 31 December 1993 and was not reconciled since 1982. In addition, the General Account bank account No. 405 reflected a very large balance of \$3.492 billion as at 31 December 1993. Had the transactions

relating to these accounts been properly monitored and the bank accounts reconciled up-to-date, these accounts would have reflected nil balances. It is therefore evident that because of a lack of monitoring of these accounts, the balances were allowed to accumulate. Had transfers been made to the Consolidated Fund, the heavily overdrawn balance would have been reduced from \$23.175 billion to \$13.225 billion.

522. Instances were noted where purchases were made from private suppliers but there was no evidence that the three(3) quote system was adopted before such purchases were made.

523. Amounts totalling \$2.513M were expended on the purchase of fuel and lubricants. However, log books for vehicles under the control of the Ministry were not presented for audit examination. As a result, it could not be satisfactorily determined whether effective control was exercised over the use of vehicles.

524. 293 contracts were awarded in 1993 for maintenance works carried out at the Ministry. However, tender documents relating to these contracts were not presented for audit examination.

525. Amounts totalling \$61.034M were expended on electricity charges. Of this amount, sums totalling \$60M were paid on behalf of other Ministries and Departments for 1992 and 1993.

526. An examination of the records of advances issued for overseas conferences and official visits revealed that advances totalling \$4.630M and issued in 1993 were outstanding at the time of the audit. In addition, several instances were noted where advances were issued but were not seen recorded in the Advances Ledger.

527. A separate register was not kept for residential telephones,

528. In respect of Head 53 (Subhead 309) - Other Services purchased, amounts totalling \$58.934M were expended as Follows:-

	\$'000
Security services	18,268
Legal services to P. Reichler	13,177
Maintenance works	27,489

TOTAL	58,934

529. In relation to Head 53 (Subhead 312) - Subsidies & Contributions etc. - amounts totalling \$2.367 billion were expended as follows:-

	\$ ¹ 000
Guyana Rice Export Board	947,880
SIMAP	722,225
Guyana Electricity Corporation	668,189
State Planning Secretariat	26,927
Other	1,779
	<hr/>
	2,367,000
	<hr/>

530. The Guyana Rice Export Board (GREB) is a separate legal entity, and a private firm of auditors functioned as External Auditors. The last set of audited accounts was in respect of 1992. The amount of \$947.880M was verified as having been received by GREB.

531. The Social Impact Amelioration Programme (SIMAP) was established by Order No. 53 of 1990 and is subject to separate financial reporting and audit. The last set of accounts to be audited was in respect of 1992. Up to the time of writing, the audit of the 1993 accounts was in progress. The amount of \$722.225M was verified as having been received by SIMAP.

532. The Guyana Electricity Corporation is subject to separate financial reporting and audit. The external auditors are private firm of auditors, and the last set of accounts to be audited was in respect of 1992. The amount of \$668.189M was verified as having been received by the Guyana Electricity Corporation.

533. The State Planning Secretariat is subject to separate financial reporting and audit. The last set of audited accounts was in respect of 1991. The amount of \$26.927M was verified as having been received by the State Planning Secretariat.

534. In relation to Head 54 (Subhead 307 - Transport, Travel & Postage, the following is a breakdown of the expenditure incurred

	\$'000
Overseas Travel etc.	30,508
Local travel etc.	12,698
	<hr/>
TOTAL	42,206
	<hr/>

535. In relation to Head 54 (Subhead 314) - of the amounts of \$234.335M shown as expenditure, sums totalling \$137.240M related to payment of increase in pensions while amounts totalling \$79,555M related to payment of leave passage allowance.

Revenue Control

536. The vault in which unused receipt books were stored was very congested and had inadequate lighting facilities. In addition, copies of invoices and delivery notes were not presented for inspection for receipt books which were received. In addition, several unused receipt books which could not be used because of printing defects were on hand at the time of inspection. Numerous triplicate receipt books were also not recorded in the Controlled Forms Register.

537. Revenue accounts and a revenue control account were not maintained to monitor the collection of revenue. The Remittances Book also bore no evidence of supervisory checks.

Stores and Other Public Property

538. A goods received book was not kept, and a physical verification of the stores revealed several discrepancies.

539. The Register of safe keys was not written up to show the holders of the keys to the safes and the movement of such keys among officers during the year.

Other Matters

540. Minutes of meetings of the Ministry's tender board, the Contracts Register and returns of contractors' earnings were not presented for audit examination. As a result, a proper evaluation of the system of awarding contracts could not be carried out.

541. In respect of the Sub-Treasury in Region 1, the bank account was not reconciled since 1981. Another bank account (Account No.806) was not operational since 1983, but there was no evidence of any action being taken to close the account.

542. Cheque orders were not always returned to the Sub-Treasury in Region 2 within the specified period of sixteen(16) days, and cheque orders totalling \$4.038M remained outstanding at the time of inspection.

543. In relation to the Sub-Treasury in Region 3, cheque orders were not always cleared within the specified period of sixteen(16) days, and at the time of inspection cheque orders totalling \$2.473M had not been cleared. A similar situation obtained in respect of Region 5 where cheque orders valued at \$660,000 were not returned.

HEAD 55

CUSTOMS AND EXCISE DEPARTMENT

Expenditure Control

Employment Costs

544. It could not be determined when last the salaries bank account (A/c No. 460) was reconciled, and according to the bank statements the account was overdrawn by significant amounts at the end of each month although the cash book showed nil balances. The balance on this account at 31 December 1993 was, however, \$442,641, resulting from the depositing on 31 December 1993 of a remittance of \$9.840M received in respect incentive payouts. Had this deposit not been made the account would have been overdrawn by \$9.397M.

545. An examination of the Unclaimed Wages Register revealed that refunds of salaries were not done promptly. Deductions were also not paid over promptly to the respective agencies.

546. Several instances were noted where amounts deducted from employees' salaries in respect of the National Insurance Scheme were not in agreement with the amounts reflected in the N.I.S. contribution schedules. Acknowledgement receipts for amounts paid over to the Scheme for the period July - December 1993 were not presented for audit examination.

547. The Travelling Register was not properly maintained as relevant information; such as authority for payment, allowance authorised and mileage ceiling, was not reflected in this record.

Other Charges

548. The voted provision was not always recorded in the Votes Ledger, and several instances were noted where entries were not initialled by the supervisory officer.

549. Instances were noted of virement from one subhead to another but no virement warrants were issued. It was explained that verbal approval was obtained from the Ministry of Finance at the monthly releases meeting.

550. Log books for vehicles under the control of this Department were not presented for audit examination. As a result, it could not be determined whether effective control was exercised over the use of these vehicle and whether fuel was purchased and used with due regard to economy and efficiency.

551. Four(4) payment vouchers totalling \$4.863M were not presented for audit examination.

552. The Telephone Register was not satisfactorily maintained as several omissions were noted. In addition, payments totalling \$45,375 were made for overseas telephone calls but it could not be determined whether the charges were for official purposes as a separate register was not kept and details were not recorded.

Revenue Control

553. Several records relating to the collection of revenue were not submitted for audit examination. These include customs entries, baggage duty slips, bank deposits slips, general receipts and machine tapes for varying periods. In the absence of these records the completeness and accuracy of the amounts collected and deposited and shown in the Revenue Statement could not be satisfactorily determined. In addition, in the absence of customs entries, the basis under which revenues were assessed could not be satisfactorily determined.

554. According to the Licences Register, several businesses did not renew their licences for 1993. The Register also contained omissions and bore no evidence of supervisory checks.

555. Export duty on shrimp and fish was collected by a commercial bank on behalf of Customs and Excise Department. However, it could not be determined from the Export Duty Register whether all amounts collected by the Bank were remitted to the Department.

556. The Amendment By Deduction Register, formerly the Register of Short-landed Goods, was not presented for audit examination. In addition, amendments by deductions forms were not certified by the relevant officer. As a result, it could not be determined whether all short-landed goods were accounted for and the appropriate revenue collected.

557. The Permit for Immediate Delivery (PID) Register was not properly maintained as particulars of the payment of duty and consumption tax was not reflected in this record. In addition, in several instances entries were not perfected within the required ten(10) days, and numerous permits were outstanding at 31 December 1993 without evidence of any action being taken to collect outstanding revenue.

558. An examination of report of contravention files revealed several instances where seizure accounts, notice of seizures and seizure reports were not seen. As a result, it could not be determined whether the established procedures for seizures were followed, whether the entries in the Report of Contravention Register were accurate and whether the basis used for the computation of compensation, duty, consumption taxes and the selling price of the items sold could be relied upon.

559. Two instances were noted where goods were seized but the penalties imposed were not in accordance with Section 218(d) of the Customs Act. According to this Section, the penalty imposed should have been three times the duty paid value or \$1,000. However, only the assessed value was paid as penalty. Had the penalty been assessed based on the former, revenue would have increased by \$3.599M.

560. Several instances were noted where seizures were not entered in the Register of contravention.

561. There were several instances where provisional entries and entries perfected during the year were not presented for audit examination. In addition, deposits were not paid over to revenue after the three(3) months stipulated period. The Deposits Ledger also bore no evidence of supervisory checks.

562. In several instances, the payment of consumption tax was not made by the 15th of the following month as required by law. There were also cases where returns were not submitted by manufacturers.

563. The Remission Register for the period July - December 1993 was not presented for audit examination, despite repeated requests to do so. Monthly statements of remissions for seven months were also not produced. As a result, the total remissions for the year could not be determined.

564. Several want of entry slips were not produced for audit examination, and it could not be ascertained whether want of entry goods were still on hand as the slips were sent in long after the goods were cleared, resulting in the Want of Entry Register not being written up to date. The Register also bore no evidence of supervisory checks, and periodic reports of want of entry items deposited at the State Warehouse for periods in excess of the prescribed or authorised time were not prepared so that the Department could take appropriate action.

565. In numerous cases, suppliers invoices were not attached to the customs entries, and therefore the C.I.F. values quoted on the entries could not be verified. As a result, it could not be determined whether the duty and consumption taxes collected were accurate. In addition, several ships' manifests were not presented for audit examination.

566. The Arrears of Revenue Register and half-yearly statements of arrears of revenue were not submitted for audit examination. In the circumstances, the total arrears of revenue as at the end of the financial year could not be determined.

Stores and Other Public Property

567. The results of a physical inventory of a sample of stores items revealed a number of discrepancies.

568. Master and sectional inventories were not produced for audit examination. As a result, it could not be determined whether all assets under the control of the Department were duly accounted for and properly safeguarded. Assets were also not marked so as to make them readily identifiable as Government property.

Other Matters

569. The Imprest Cash Book was properly maintained as it was not properly balanced and there were several omissions. In addition, the account was overdrawn by \$131,577 as at 31 December 1993, and it could not be determined when last it was reconciled. Advances issued from the Imprest were also not promptly cleared. Further, the imprest was short retired by \$317,357.

570. According to the Dishonoured Cheques Register, numerous cheques remained uncleared at the time of inspection. The Register was also not subject to checks by a supervisory officer.

571. The Register of Extra Attendance was not presented for audit examination. As a result, it could not be determined when all amounts due from merchants in respect of overtime claims were collected.

HEAD 56

INLAND REVENUE DEPARTMENT

Expenditure Control

Employment Costs

572. Instances were noted where the Dairy of Pay Changes were not checked by the supervisory officer. Personal file reference and Government order numbers were also not always quoted in the Salaries Register.

573. The salaries bank account No. 454 was overdrawn by \$3.803M as at 31 December 1993, although the cash book showed a nil balance. In addition, there was no evidence of supervisory checks on bank reconciliation statements.

574. The Travelling Register was not properly written up, as relevant information, such as mileage ceiling, vehicle registration number and details of insurance coverage, was not always reflected in this record. The Register also did not always bear evidence of supervisory checks.

575. The Register of Contributors to the National Insurance Scheme was not written up in alphabetical order, and in certain instances the NIS number was not quoted in the Register. The Register also bore no evidence of supervisory checks.

Other Charges

576. Instances were noted of alterations and deletions in the Votes Ledger without the adjustments being initialled by the responsible officer, and liabilities were not always recorded when contracts were executed and amounts became due. The Votes Ledger was also not always subject to supervisory checks.

577. In relation to purchases, many instances were noted where references to goods received notes and the Goods Received Book were not quoted on the payment vouchers, thus rendering the verification of the receipt of goods difficult. In addition, twenty-five thousand envelopes were purchased from a private supplier at a cost of \$147,000 although Guyana Stores Ltd had offered a quotation of \$113,000. No satisfactory explanation was given why the purchase was effected from the private supplier instead of Guyana Stores Ltd.

578. Vehicle log books were not kept in the appropriate form, and the quantities of fuel and lubricants used and odometer readings were not recorded. Instead, values were used. Monthly returns of fuel and lubricants were also not prepared.

579. In relation to the maintenance of buildings and other services purchased, instances were noted where works were not certified as having been satisfactorily completed before payments were made to contractors and other agencies or persons.

580. Tender board regulations provide for written quotations to be obtained for works in excess of \$180,000 but not more than \$450,000. There was, however, evidence to indicate that contracts appeared to have been subdivided to bring the values below the above limits. For example, the total cost of painting the Main Building was \$245,000. However, two contracts for this job were awarded to the same person on the date. Similarly, three contracts to the value of \$467,000 were awarded to the same person on the same date for the reconditioning of the Computer Room.

581. The refund of revenue bank account No. 112 was last reconciled to February 1993, and the cash book which was maintained did not reflect balances.

582. An examination of the Cheque Order Register revealed several instances where cheque orders were not returned to the Accountant General's Department within the sixteen(16) days stipulated period.

583. Excess expenditure totalling \$560,000 was incurred under two(2) subheads.

Revenue Control

584. Half-yearly statements of arrears of revenue were not prepared.

585. The FoLn II Register bore no evidence of supervisory checks and the same column was being used for more than one year, thus making checking difficult. In addition, an examination of this record revealed that out of a sample of thirty employers, ten did not submit their 1993 returns within the prescribed period. Although demand notices were sent to these employers, up to the date of this report they had not complied.

586. A scrutiny of the Estate Duty/Process Fees Register revealed 47 instances where deceased persons estates were assessed but duty totalling \$10.001M was not collected. Instances were also noted where assessments were not promptly made.

587. An examination of the Travel Voucher Tax Returns revealed that they were not always checked to ensure that the information submitted was accurate. In addition, test-checks of the Travel Voucher Tax Register revealed several returns received were not reflected in the Register.

588. Penalties totalling \$139,936 in respect of the late payment of travel voucher tax for varying periods in 1993 remained outstanding. Demand notices were sent, but up to the time of this report, no payment was made.

589. An examination of the Objections Register revealed that 683 objections totalling \$319.520M in 1993 were not settled up to the time of this report. The total number of objections not settled was 2530 some of which dated back to 1984. The Register also bore no evidence of supervisory checks.

590. An examination of the PAYE Penalties Register revealed, numerous instances where employers did not remit PAYE deductions to the Inland Revenue within the stipulated time period. Although demand notices were served on the defaulters in respect of penalties, amounts totalling \$3.348M remained outstanding up to the time of this report.

591. The Entertainment Penalties Register was not written up for the period under review, although several instances were noted of penalties being imposed on proprietors of cinemas.

592. The revenue bank account No. 490 showed a large balance of \$138.662M as at 31 December 1993, resulting from an amount of \$107.602M drawn from this account which was incorrectly deposited into this account instead of the Consolidated Fund. In addition, the cash book did not show balances, and although the account was reconciled there was no evidence of checking and certification.

593. The Licence Revenue Office bank account No. 491 showed a balance of \$11.423M as at 31 December 1993. The cash book, however, did not reflect balances, and the account was not properly reconciled. In addition, several items in the reconciliation statement remained outstanding for a considerable period of time.

594. An amount of \$489,525 was reflected in the Licence Revenue Office Corentyne Highway Toll Stations bank account No. 595 although the toll stations were closed in June 1992. No satisfactory explanation was given why this account was not closed and the balance transferred to the Consolidated Fund.

595. At the New Amsterdam Branch Office, 341 objections and appeals totalling \$850,937 were outstanding as at 31 December 1993, and the files relating to many of these appeals and objections could not be located. In addition, a number of professionals were in public practice but were not registered with the Inland Revenue Department. The register to record the transfer of taxpayers' files to Georgetown and back was also not satisfactorily maintained.

596. In respect of the Springlands Branch Office, a total of 112 objections were outstanding as at 31 December 1993.

597. In relation to the Licence Revenue Office, Georgetown used licence books were not stored in numerical and date order, and given the large volume of licences issued, audit checks were rendered very difficult and time consuming.

598. In respect of Licence Revenue Office, Region 2 several proprietors did not renew their licences for 1993.

'599. At the Licence Revenue Office, Region 3 instances were noted where acknowledgement receipts for revenue remitted to the Licence Revenue Office, Georgetown were not seen.

600. In respect of the Licence Revenue Office, Region 4 a large quantity of obsolete licences were on hand. In addition, instances were noted where acknowledgement receipts from the Licence Revenue Office were not seen in respect of revenue remitted on a fortnightly basis. Several business premises also remained unlicensed for several years.

601. Out of a sample of fifty(50) new shop licences issued in 1993 in Region 4, approval from the Central Housing and Planning Authority for the construction of shops was not granted in respect of 25. Revenue collected was also not deposited promptly, and half yearly returns of arrears of revenue were not prepared.

602. At the Licence Revenue Office, Region 5 several licences cards were not produced for licences issued during 1993. In addition, an examination of the register of controlled forms revealed that persons uplifting such forms did not always acknowledge receipt of same, and a daily cash composition book was not kept.

603. In relation to the Licence Revenue Office, New Amsterdam, separate folios were not used in the Controlled Forms Register to record the different types of licences, and the signature of the officer issuing the forms was not always shown in the Register.

Stores and Other Public Property

604. A physical verification of the stores at GPO Branch revealed several discrepancies. In addition, items were requisitioned on pieces of paper instead of the prescribed prenumbered forms, and in some cases issues were not authorised.

Other Matters

605. Instances were noted where advances issued from the Imprest were cleared after the dates specified. In some cases, the payee did not acknowledge receipt of the advance and the date the advance was to be cleared was not specified. The daily cash composition was also not always checked.

606. One unused receipt book was not presented for audit examination, and the Controlled Forms Register bore no evidence of supervisory checks.

HEAD 59

MINISTRY OF TRADE, TOURISM & INDUSTRY

Expenditure control

Employment Costs

607. The salaries bank account No. 937 was overdrawn by \$989,875 as at 31 December 1993. The Accounting Officer explained that the overdraft was due to incorrect debits made by the bank which were corrected in April 1994.

Other Charges

608. Vehicle log books were not satisfactorily maintained. Several instances were noted journeys were undertaken but the numbers and odometer readings were not stated. A monthly statement of fuel and lubricants used was also not prepared.

609. Overseas telephone charges totalling \$204,973 were incurred for the period under review. The Telephone Register was, however, not satisfactorily written up to provide details such as name of caller, to whom call was made and the nature of the call was not stated. As a result, it could not be satisfactorily determined whether all the calls made were for official purposes and whether charges relating to unofficial calls were refunded.

610. In respect of Subhead 312 - Subsidies and Contributions to Local and International Organisations, amounts totalling \$97.908M were expended as follows:-

Caribbean Community Secretariat	\$ ¹ 000
Contribution to GATT	46,209
Guyana Manufacturing & Industrial Dev. Agency	20,647
Guyana National Bureau of Standards	13,612
Export Promotion Council	6,168
Contribution to Caribbean Tourism Organisation	4,577
Contribution to UNIDO	2,813
C.T.O. Marketing	1,348
Others	1,275
	1,259

TOTAL

97,908

611. Guyana Manufacturing and Industrial Development Agency (GUYMIDA) was established by Act No.15 of 1984 and is subject to separate financial reporting and audit. The latest audited accounts

were in respect of 1993. The amount of \$13.612M was verified as having been received by GUYMIDA.

612. The Guyana National Bureau of Standards (GNBS) was established by Act No.11 of 1984. The last set of accounts which was audited and reported on was in respect of 1992, and the audit of 1993 was in progress at the time of writing. The amount of \$6.168M was verified as having been received by GNBS.

613. The Export Promotion Council was established by Act No.5 of 1983. The last set of accounts which was audited and reported on was in respect of 1992. Financial statements for 1993 have not yet been submitted for audit examination. The amount of \$4.577M was verified as having been received by the Council.

Stores and Other Public Property

614. The inventory records were not updated at the time of inspection.

Other Matters

615. The imprest bank account No. 936 was overdrawn by \$62,344 as at 31 December 1993. The Accounting Officer explained that the overdraft was due to incorrect debits made by the bank and that the bank was written to in this regard.

HEAD 62

MINISTRY OF WORKS,

COMMUNICATION & REGIONAL DEVELOPMENT

Expenditure Control

Employment Costs

616. The Salaries Register was not properly maintained as relevant information, such as details of appointment, termination and government order numbers, was not always-quoted. In addition, the Register bore no evidence of supervisory checks.

617. The Salaries Cash Book reflected a balance of \$844,922 as at 31 December 1993, instead of a nil balance, while the bank account (A/c No. 931) reflected a balance of \$4.727M. In addition, the bank account was last reconciled in December 1992. In the absence of a properly written up cash book and an up-to-date reconciliation of the bank account, the balance on this account could not be properly determined.

618. An unpaid wages and salaries register was not kept for the period January - July 1993. In the circumstances, it could not be determined whether all unclaimed wages and salaries for this period were properly accounted for.

619. The Register of cheques paid over to the National Insurance Scheme was not written up to reflect employees and employers' contributions separately. The Register also bore no evidence of supervisory checks.

620. Excess expenditure totalling \$20,000 was incurred under Subhead 204 - National Insurance.

621. The Travelling Register was not properly written up, as relevant information, such as authority for payment and reasons for the cessation of payment, was not always recorded in the Register.

Other Charges

622. The Main Bank Account No. 929 was not reconciled since it was established in July 1991 and reflected a large balance of \$578.849M as at 31 December 1993 while the cash book showed a balance of \$36.342M. No satisfactory explanation was given for the large balance in the bank account. In addition, in the absence of an up-to-date reconciliation, the balance on this account could not be properly determined.

623. Purchases totalling \$511,028 were made from a private supplier. However, evidence was not seen that the items were not available at Government agencies nor was the three(3) quote system adopted before such purchases were made.

624. Amounts totalling \$1.315M were expended in the purchase of fuel and lubricants. However, of the twenty-five(25) vehicles for which log books were required to be kept, log books in respect of ten(10) vehicles were presented for audit examination. In addition, log books were presented for on average five(5) months only for the period under review.

625. The log books presented were not maintained in a manner to determine whether or not there was effective control over the use of the vehicles. Relevant information, such as quantity of fuel received, number of miles travelled and the purpose of journey, was not stated in the log books.

626. In accordance with the Stores Regulations 1993, only Ministers of the Government, holders of Constitutional Offices and High Court Judges are entitled to State vehicles. However, a number of officers of the Ministry were assigned vehicles but no authority was not seen for the use of such vehicles.

627. One officer was granted duty free concession in August 1993 for the purchase of a vehicle for use in the performance of his duties. However, up to the time of this report, the vehicle was not put into official use, and the officer continued to be assigned the use of a Ministry vehicle. This matter was brought to the attention of the Accounting Officer but to date there was no evidence of any action taken to remedy the situation. In addition, the failure on the part of the officer to use the vehicle in the performance of duties is a breach of the terms and conditions of the grant of the duty free concession. The Comptroller of Customs was apprised of this breach but to date there was no evidence of any action taken to recover the amounts remitted in respect of the duty free concession granted.

628. Amounts totalling \$8M were paid to the Guyana Electricity Corporation as quarterly advanced payments for the supply of electricity. However, the Electricity Charges Register was not properly maintained and there was no evidence of reconciliation of the amounts paid to the Corporation with the charges raised.

629. 322 payments totalling \$28.747M were not supported by vouchers as well as bills and/or receipts to substantiate the validity and due regularity of the payments made. As a result, it could not be determined whether value was received in respect of these payments. The Cheque Order Register also bore no evidence of supervisory checks.

630. Expenditure credits totalling \$540,386 were not reflected in the Ledger.

631. In respect of Subhead 311 - Rates and Taxes and Subventions to Local Authorities - amounts_ totalling \$37.633M were expended as follows:-

	\$'000
Rates and Taxes	29,033
Subventions to Local Authorities	8,388
Rose Hall Town Council	101
Others	111
	<hr/>
TOTAL	37,663
	<hr/>

632. In relation to rates and taxes, a register of Government buildings was not maintained. As a result, it could not be determined on what basis the amount of \$29.033M was determined.

633. In respect of subventions to local authorities, these institutions are governed by the Municipal and District Councils Act and are subject to separate financial reporting and audit. The majority of local authorities have not been submitting financial statements for audit examination and therefore were in considerable arrears in terms of financial reporting. In relation to municipalities, the following sets out the position with regard to the status of the audit:-

	YEAR LAST AUDITED
Georgetown City Council	1986
New Amsterdam Town Council	1983
Linden Town Council	1984
Rose Hall Town Council	1981
Corriverton Town Council	1982
Anna Regina Town Council (Est. in 1990)	1990

634. Amounts totalling \$148.721M were expended under Subhead 312 - Subsidies and Contributions to Local and International Organisations, as follows:-

	\$'000
Central Housing and Planning Authority	12,663
Kuru Kuru Cooperative College	3,912
Guyana National Cooperative Union	1,387
Guyana Water Authority	18,233
LIAT	16,000
Caribbean Telecommunications Uni	50,689
Caribbean Disaster Response Agenc	3,518
International Telecommunications Union	42,292
Others	27
	<hr/>
TOTAL	148,721
	<hr/>

635. The Central Housing Authority was established by Chapter 36:24 of 1970 and is subject to separate financial reporting and audit. Since its inception no financial statements were submitted for audit examination, and therefore there was an absence of financial reporting for twenty-three(23) years. Notwithstanding this, the amount of \$12.663M was verified as having been received by the Authority.

636. The Guyana Water Authority (GUYWA) was established by Act No 3 of 1972. A private firm of auditors functioned as external auditors, and the last set of financial statements which was audited was in respect of 1987. Notwithstanding this, the amount of \$18.233M was verified as having been received by GUYWA

637. Several inter-departmental warrants were issued, but there was no evidence that financial returns were submitted in support of the expenditures incurred. In the circumstances, it could not be determined whether value was received in respect of these warrants.

Revenue Control

638. Revenue accounts and a revenue chart were not maintained, and monthly returns of used and unused receipts were not prepared and submitted to the Accountant General's Department.

639. A revenue cash book was not kept, and half-yearly returns of arrears of revenue were not prepared.

640. An examination of the Rental Register revealed that receipt numbers were not quoted for amounts received as rental of Government buildings. The Register also bore no evidence of supervisory checks.

Stores and Other Public Property

641. A physical verification of a sample of items in the stores revealed several discrepancies.

642. Inventory records were not maintained for the period under review. This state of affairs is considered very unsatisfactory, especially given the size of this Ministry and the large number of assets under its control. As a result, it could not be determined whether all assets under the control of this Ministry were duly accounted for and adequately safeguarded. Historical records were also not maintained for all vehicles, plant and equipment.

Other Matters

643. The Imprest Bank Account No. 930 was not reconciled since June 1992, and several instances were noted where advances were granted to officers without first clearing previous advances.

HEAD 65

CIVIL AVIATION DEPARTMENT

Expenditure Control

Employment Costs

644. The Salaries Register was not properly maintained as relevant information such as date and authority for appointment and salary scale, was not always reflected in this record. A diary of pay changes was also not kept.

645. The Travelling Register was not satisfactorily maintained as relevant information, such as authority for payment, vehicle registration number and details of insurance coverage, was often omitted from this record.

Other Charges

646. Payment vouchers and supporting documents totalling \$59.043M, representing 56% of the total expenditure, were not presented for audit examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

647. Two(2) instances were noted of misallocation of expenditure totalling \$201,500. In addition, five(5) expenditure credits totalling \$38,401 were not reflected in the Votes Ledger which was overstated by \$48,000 in respect of Subhead 303 - Fuel and Lubricants.

648. Amounts totalling \$505,000 were expended on telephone charges. However, the telephone records were not maintained for the period January - May 1993. In the circumstances, it could not be determined whether all payments for telephone charges, particularly overseas telephone charges, for this period were a proper charge against public funds.

648. Included in the amount of \$29.995M expended on Other Services Purchased were sums totalling \$5.696M for the hire of transportation to take workers to Timehri Airport. In view of the fact that the Civil Aviation Department and the Ministry of Works owned several vehicles, the hire of transport appeared to reflect a lack of economy.

Revenue Control

649. An examination of the revenue records revealed that revenue totalling \$17.433M relating to aerodrome charges, international over-flights and international schedules remained uncollected as at the end of the year. The revenue collectors charts were also not produced for audit examination, and monthly and half-yearly statements of arrears of revenue were not prepared.

Stores and Other Public Property

650. Significant discrepancies based on a physical count of a sample of items at the store at Timehri were observed. The Loans Register also bore no evidence of supervisory checks.

651. Inventories of office equipment, furniture and other assets were not maintained for the period under review. In the circumstances, it could not be determined whether assets were under the control of this Department had been properly accounted for and adequately safeguarded.

652. Vehicle log books were not properly maintained, as details of journeys undertaken, signature of authorising officer and odometer readings were often omitted from this record which bore no evidence of supervisory checks. In addition, monthly returns of fuel and lubricants were not submitted for audit examination. As a result, it could not be determined whether effective control was exercised over the use of vehicles.

Other Matters

653. The Imprest bank account No. 898 was overdrawn by \$92,121 as at 31 December 1993 and was not reconciled for the period under review. This bank account was last reconciled in December 1990.

HEADS 67 - 70

REGION 1 - BARIMA/WAINI

Expenditure Control

Employment Costs

654. A salaries control register was not kept. As a result, the accuracy of the monthly payrolls could not be easily verified. In addition, numerous instances were observed where acknowledgements were not seen on paysheets in respect of persons in receipt of salaries. In the circumstances, it could not be easily ascertained whether the employees received their salaries or whether the amounts were refunded to the Sub-Treasury.

655. A register of unpaid salaries and wages was not kept for the period under review, resulting in much difficulty in ascertaining whether unpaid salaries and wages were refunded in all cases or were subsequently paid out to the employees.

656. Numerous instances were noted where the net salaries, instead of the gross salaries, were refunded to the Sub-Treasury in respect of unclaimed salaries and wages, resulting in expenditure in respect of personal emoluments being overstated as well as in the overpayments of deductions to the relevant agencies.

657. The salaries cash book for Head 69 - Education - was not written up for the period October - December 1993 while for Heads 67, 68 and 70 the cash book was not written up for the entire year. In addition, the two(2) bank accounts were not reconciled for the period under review, and the bank statements were presented for audit examination. As a result, the balances in respect of these accounts could not be properly determined.

658. According to confirmation received from the Bank of Guyana, the two(2) salaries bank accounts Nos 674 and 860 were overdrawn by \$693,369 and \$2.228M respectively as at 31 December 1993. In the light of this, coupled with the failure to maintain proper cash books and reconciling them with the bank balances, the balance on these accounts could not be properly determined.

659. Instances were noted where monthly N.I.S deductions were not paid over promptly to the National Insurance Scheme. Such a delay could result in potential loss of benefits to employees who are contributors to the Scheme.

Other Charges

660. Amounts totalling \$9.392M were expended in the purchase of fuel and lubricants for the period under review. However, the three(3) quote system, required by tender board regulations, was not followed in respect of purchases in excess of \$90,000. The Accounting Officer explained that purchases were made from individuals importing fuel from Venezuela and that such purchases were cheaper. Notwithstanding the explanation given, the purchases of fuel from persons involved in the illegal importation of fuel is irregular in that the Regional Administration appeared to be condoning with attempts by persons to contravene the Customs Act.

661. A monthly analysis of fuel consumption was not prepared, as required by financial instructions. As a result, it could not be satisfactorily determined whether fuel was consumed in an economical manner.

662. The Regional Administration operated a generator which also supplied electricity to residents in the surrounding area. However, there was no evidence that charges were raised for electricity supplied to the residents. This matter had been reported previously in the audit of the 1992 Accounts, and despite this, there was no evidence of any action taken to remedy the situation, resulting in continuing losses in revenue to the Government.

663. The Cheque Order system was used to make purchases, contrary to financial instructions. This state of affairs resulted from the Administration's failure to obtain and operate an imprest. The previous imprest were not retired because they could not be properly accounted for.

664. In respect of Head 67 - Administration - instances were noted of virement from one subhead to another but such virements were not supported by warrants from the Ministry of Finance. The accounting officer explained that representations for virement were made to the Ministry of Finance at the monthly releases meeting, and that releases were made based on verbal approval by the Committee.

Revenue Control

665. Revenue accounts and a revenue control account were not kept, and half-yearly statements of arrears of revenue were not prepared. In the circumstances, the completeness and accuracy of the amounts shown in the Revenue Statement could not be satisfactorily determined.

666. Certain revenue records such as the intoxicating liquor licences register, register of State lands, register of artisanal vessels and shop licences cards were not kept. In addition, licences accounts were not prepared for the period under review. In the circumstances, it- could not be determined whether all licences fees collectible were collected and duly brought to account.

667. A revenue collector's chart was not produced for audit examination. As a result, it could not be ascertained whether all revenues were promptly collected from all sources and duly accounted for.

Stores and Other Public Property

668. A permanent stores register and a master inventory were not maintained, and the sectional inventories were not updated for a considerable period of time. In the circumstances, it could not be satisfactorily determined what assets were under the control of the Region and whether they had been duly accounted for and properly safeguarded.

Other Matters

669. According to confirmation received from the Bank of Guyana, two(2) imprest accounts Nos 675 and 676, which ceased to operate, had balances of \$201,901 and \$5,196 as at 31 December 1993 respectively. As mentioned in paragraph 650, these imprest could not have been retired because the full imprest amounts could not have been accounted for. However, the extent to which these imprest should have been retired could not be determined.

HEADS 71 - 74

REGION 2 - POMEROON/SUPENAAM

Expenditure Control

Employment Costs

670. A diary of pay changes was not maintained, and several instances were noted where copies of letters of appointment were not seen in the personal files of officers in order to verify rates of pay, dates of appointment etc.

671. Instances were noted where the authorised inventory of positions was exceeded in respect of Heads 71, 73 and 74. The accounting officer, while acknowledging the validity of this observation, contended that on an overall basis the authorised establishment was not exceeded in respect of the four(4) Heads.

672. The Wages Bank Account No. 678 was overdrawn by \$465,978 as at 31 December 1993. In addition, the four(4) wages and salaries bank accounts were last reconciled in May 1993 at the time of the audit, and an examination of these reconciliations revealed several items which remained uncleared for a considerable period of time.

673. Half-yearly returns of travelling were not prepared, and the Travelling Register was not reconciled with the Votes Ledger.

Other Charges

674. One hundred and seventy-two(172) payments totalling \$8.454M were not supported by vouchers as well as bills/receipts. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

675. Instances were noted where cheque orders were not returned to the Sub-Treasury within the stipulated period of sixteen(16) days, and at the end of the year thirty(30) cheque orders totalling \$3.570M remained outstanding.

676. The Region operated eight(8) vehicles for the period under review. However, log books kept for these vehicles were not satisfactorily maintained, as the signatures of the authorising officers, checking officers and drivers was not reflected in this record. The requisition numbers were also not quoted when fuel was supplied to the vehicles, and monthly returns of fuel and lubricants were not prepared. In the circumstances, it could not be determined whether effective control was exercised over the use of these vehicles.

677. A copy of the contract between the Guyana Electricity Corporation and the Regional Administration for the supply of electricity was not provided for audit examination, and the Electricity Charges Register was not properly written up. There was also no evidence of reconciliation of the amounts paid over to the Corporation with the charges raised, and the Register bore no evidence of supervisory checks.

678. There was no evidence that periodic supervisory checks were carried out on the Telephone Register.

679. Excess expenditure totalling \$1.003M was incurred under Subhead 204 - National Insurance.

Revenue Control

680. Revenue accounts, a revenue control account, a revenue register and a revenue chart were not maintained for the period under review. In the absence of these records, effective control over the assessment, collection and accounting for revenue appeared lacking.

681. Half-yearly statements of arrears of revenue were not prepared.

Stores and Other Public Property

682. Instances were noted where items of stores were loaned without authority and where items were not returned to the stores within the stipulated period. In addition, a physical verification of a sample of stores items revealed a number of discrepancies.

683. At the Drugs Bond at Suddie several instances were observed where the amounts of issues stated on the combined requisition and issue vouchers (CRIVs) from the Pharmacy Bond in Georgetown differed from the amounts recorded in the Stock Ledger. The Accounting Officer contended that the difference was due to drugs being short-received from Georgetown. The Chief Pharmacist in Georgetown, however, claimed that he was not aware of drugs being short-supplied and that he had not seen any report to this effect. In addition, a physical verification of a sample of drugs revealed significant shortages. Audit checks have also revealed that adequate supervision was not exercised over the movement of drugs from Georgetown to Suddie and over the proper custody and safeguarding of the drugs at Suddie for the following reasons:-

- Requisitions for drugs were sent to the Pharmacy Bond in Georgetown. Officials of the Bond would pack the drugs and arrange for their dispatch. However, no official from the Suddie Bond was present to witness the packing nor did any official from either Bonds accompany the drugs; and
- Although the system provided for the keys for one of the two locks for the Suddie Bond to be lodged at the Police Station at the end of the day, the Bond Clerk retained one of the keys in addition to the keys for the other lock. This matter was brought to the attention of the Accounting Officer, and corrective action was taken.

684. At the Suddie Hospital General Store, issues were not made in the prescribed pre-numbered forms. This practice is not considered good internal control and can lead to irregularities.

685. At the Anna Regina Mechanical Store the bin cards were not written up for the entire year. As a result, it was not possible to do a physical count and to compare the results with the stock records.

686. A physical verification of stocks held at the Anna Regina Hardware Store revealed significant shortages. The Accounting Officer explained that the shortages were due to a loss suffered in 1989 because of theft. However, there was no evidence of any action being taken have the loss written off.

687. A master inventory was not kept for assets held by the Region, and instances were noted where sectional inventories were not updated. In the circumstances, it could not be satisfactorily determined whether all assets under the control of the Region were duly accounted for.

Other Matters

688. Instances were noted where advances issued from the Imprest were not cleared promptly, and several advances remained outstanding for a considerable period of time. In addition, several advances were cleared by installments, and a number of advances issued were of a personal nature.

689. The Imprest Bank Account No. 679 was overdrawn by \$339,777 as at 31 December 1993, and an examination of the bank reconciliation statement revealed several items which remained uncleared for a considerable period of time.

HEADS 75 - 78

REGION 3 - WEST DEMERARA/ESSEQUIBO ISLANDS

Expenditure Control

Employment Costs

690. The Salaries Register was not properly maintained, as relevant information, such as details of appointment and termination and salary scale, was not reflected in this record. The National Insurance Scheme records were also not satisfactorily maintained.

691. The Salaries Bank Account No. 680 and the Wages Bank Account No. 681 were last reconciled to March 1993 and November 1993 respectively while the Teachers Salaries Bank Account No. 854 was not reconciled since February 1990. In addition, these accounts were overdrawn at the end of the year by significant amounts and the related cash book also reflected significant sums instead of nil balances, as shown below:-

<u>ACCOUNT NUMBER</u>	<u>OVERDRAFT BALANCE</u>	<u>CASH BOOK BALANCE</u>
680	2,445,526	960,086
681	1,129,441	386,840
854	10,111,101	4,406,677

In the circumstances, the accuracy of balances on these accounts could not be properly determined.

692. Instances were noted where teachers and other employees resigned but their names continued to appear on the payroll for several months. Although refunds were made to the Regional Accounting Unit, only the net amounts were refunded, resulting in the overpayments of deductions to the relevant agencies.

693. Unpaid wages and salaries totalling \$4.959M were not paid over to the Sub-Treasury but retained in the various salaries and wages bank accounts. In addition, the relevant votes were not credited with the amounts refunded, resulting in an over-statement of expenditure.

694. As a result of inadequate controls being exercised over unclaimed wages and salaries, a loss of cash totalling \$714,445 was suffered. This matter was engaging the attention of the Police.

695. The Register of Unpaid Wages and Salaries for the period July - December 1993 was not presented for audit examination. The Accounting Officer explained that this record was taken by the Police as a result of a fraud investigation.

696. Acknowledgement receipts were not produced in many instances in respect of deductions paid over to the various agencies, and instances were noted of delays in the paying over of deductions.

697. The Travelling Register was not properly written up, as relevant information, such as authority for travel allowance, mileage ceiling and date of cessation of payment, was not reflected in this record.

Other Charges

698. Four hundred and thirteen (413) payment vouchers and supporting documents totalling \$22.806M were not presented for audit examination. As a result, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

699. Amounts totalling \$2.040M were paid for electricity charges for the year. However, the Appropriation Accounts reflected sums totalling \$1.758M, giving a difference of \$282,000. Had the correct amount been included, the voted provision would have been exceeded by \$201,000.

700. Unpaid liabilities as at 31 December 1993 in respect of electricity charges totalled \$4.441M. Had these liabilities been discharged, the voted provision would have been exceeded by \$4.642M.

701. An examination of the telephone records revealed that overseas calls totalling \$66,254 were paid for by the Regional Administration, of which amounts totalling \$14,007 representing private calls were refunded. However, adequate controls were in place to ensure that there was no abuse of the telephone facilities in respect of overseas calls, and telephone charges totalling \$46,442 in respect of overseas calls were in dispute and remained outstanding at the end of the year.

702. A contractors' performance register was not kept, and instances were noted where contracts were awarded without contractors producing compliance certificates from the Commissioner of Inland Revenue. In addition, the bills of quantities did not have adequate details to indicate the type and quality of materials to be used, especially lumber. In the circumstances, it could not be satisfactorily determined whether the correct types of material were used in the maintenance works which were carried out.

703. Vehicle log books were not properly maintained, as relevant information, such as the signatures of the authorising and checking officers, number of miles undertaken, odometer readings and details of fuel and lubricants used, was not reflected in this record. In addition, the log book for one (1) vehicle was not produced for the

entire year. In the circumstances, it could not be satisfactorily determined whether there was effective control over the use of vehicles.

704. The Cheque Order Register was not maintained in a manner so as to ascertain at any one point in time the number cheque orders outstanding. As a result, alternative checks had to be carried out at the Sub-Treasury to determine the number of cheque orders outstanding at the end of the year.

705. One hundred and forty-five(145) cheque orders totalling \$6.242M remained uncleared as at 31 December 1993, most of which were outstanding up to the time of this report. In the circumstances, it could not be satisfactorily determined whether value was received in respect of the payments made.

706. Excess expenditure totalling \$1.177M was incurred in respect of six(6) subheads without approval.

Stores and Other Public Property

707. Several instances were noted where items of stores were purchased from private suppliers, but there was no evidence to indicate that such items were not available at Government agencies nor was a three(3) quote system adopted before purchases were made from private suppliers. In the circumstances, it could not be satisfactorily determined whether the prices paid for the items purchased were the most competitive.

708. Inventory records were not updated since December 1992, and there was no evidence of periodic physical verification of assets.

Other Matters

709. A revenue control account and other subsidiary revenue records were not kept, and the Register of Controlled Forms bore no evidence of supervisory checks.

710. The Imprest Bank Account No 682, with an imprest sum of \$400,000, was overdrawn on several occasions and reflected an overdraft of \$339,571 as at 31 December 1993. In addition, an examination of the bank reconciliation statement revealed several items which remained uncleared for a considerable period of time, some of which dated back to 1988.

711. The Gifts Register kept at the West Demerara Hospital was not properly written up as it did not reflect details of all the gifts received for the period under review. In addition, there was no evidence that the gifts were valued and the Accountant General informed so that their values could be brought to account in the Country's accounts.

HEADS 79 - 82

REGION 4 - DEMERARA/MAHAICA

Expenditure Control

Employment Costs

712. The Salaries Register was not reconciled with the personal emolument vote, and the wages and salaries cash books reflected large balances at the end of each month and at the end of the year instead of nil balances. The bank accounts were also not reconciled since 1987 and reflected large balances at the end of the year, as shown below:-

	CASH BOOK BALANCE	BANK STATEMENT BALANCE
	\$'000	\$'000
A/c No. 683 - Admin.	1,008	465
A/c No. 684 - Wages	2,582	1,168
A/c No. 864 - Educ.	1,650	1,862

In the absence of an up-to-date reconciliation and properly maintained cash book, the balances on these accounts could not be properly determined.

713. An officer was paid the sum of \$120,073 as mileage and commuted allowance, but there was no evidence that he was using his car in the performance of his duties.

714. The Register of Contributors to the National Insurance Scheme was not written up for the period under review.

Other Charges

715. Amounts totalling \$20.939M were paid to the Guyana Electricity Corporation for electricity supplied. The Electricity Register, however, contained several omissions and was not subject to supervisory checks. In addition, there was no evidence of reconciliation of the Register with the Votes Ledger. Two(2) payments totalling \$977,664 were also not supported by bills.

716. Log books for vehicles were not properly written up to reflect information such as the signatures of authorising and checking officers, number of miles undertaken, odometer readings and fuel and lubricants used. It was therefore not possible to determine whether all journeys undertaken were authorised and whether there was effective control over the use of vehicles. In addition, an official of the Region had exclusive control and use of two(2) vehicles while the Paymaster was renting a vehicle at \$400 per hour. Vehicles were also not marked to readily identify them as Government property, and monthly returns of fuel and lubricants were not prepared.

717. Excess expenditure totalling \$161,000 was incurred under three(3) subheads without authority.

718. Jobs cards were not maintained for jobs undertaken by the Regional Workshop at Triumph.

719. Several telephones in the Region were out of order for several years, yet rentals continued to be paid. A number of payments made for telephone charges were also not reflected in the Telephone Register which was not reconciled with the Votes Ledger and which bore no evidence of supervisory checks.

720. Compliance certificates from the Commissioner of Inland Revenue were not always submitted by contractors before they were awarded contracts.

721. The Cheque Order Register bore no evidence of supervisory checks, and several instances were noted where cheque orders vouchers were not returned within the stipulated sixteen(16) days period.

Revenue Control

722. The Revenue Chart bore no evidence of supervisory checks, and half-yearly returns of arrears of revenue were not prepared.

Stores and Other Public Property

723. A survey of the Regional Stores at Triumph revealed significant discrepancies between the physical quantities and the amounts recorded in the bin cards. Several items of stores also appeared to be obsolete and damaged, and a number of issues of stores were not authorised.

724. According to the Field Auditor's report, a survey of the sub-store at Timehri was carried out, and shortages totalling \$2,334,558 were discovered. The Audit Office carried out an independent check and confirmed the extent of the shortages.

Other Matters

725. The Imprest was short-retired by \$38,505 at the end of the year and the account was last reconciled in April 1993. The reconciliation statement also bore no evidence of supervisory checks. The Accounting Officer explained that allocation granted in 1993 was fully retired and that the above amount was in respect of earlier years.

HEADS 83 - 86

REGION 5 - MAHAICA/BERBICE

Expenditure Control

Employment Costs

726. A salaries register and a diary of pay changes were not kept, and the three(3) bank accounts relating to wages and salaries were not reconciled for several years. In addition, although the cash books showed nil balances as at 31 December 1993, two of the bank accounts were overdrawn by \$1.560M and \$626,260 at the end of the year while the other bank account had a large balance of \$2.977M. In the absence of up-to-date reconciliations, the balances on these accounts could not be properly determined. In addition, the incurrence of overdraft without the approval of the Minister of Finance is a breach of the Financial Administration and Audit Act.

727. Paysheets were not certified by the Divisional Heads before they were taken to the Regional Accounting Unit for processing and payment. In addition, instances were noted where entries were not made in the Register of Unpaid Wages and Salaries in respect of refunds of wages and salaries. The Salaries Control Account was also not reconciled with the Votes Ledger.

728. The Travelling Register was not reconciled with the Votes Ledger, and instances were noted where the purpose of incurring travelling and the vehicle registration number were not stated in the travelling claims submitted by officers.

Other Charges

729. The Votes Ledger was not properly maintained as numerous omissions and other discrepancies were observed. In addition, an amount of \$202,000 was vired from Head 86 - Subhead 203 to Subhead 204 but was not covered by a virement warrant. The Accounting Officer explained that verbal approval was obtained from the Ministry of Finance at the monthly releases meeting.

730. Purchase requisitions were not always prepared when purchases were made, and goods received notes were not prepared to evidence the receipt of goods. A goods received book was, however, maintained.

731. Amounts totalling \$6.295M were expended on fuel and lubricants for vehicles and pure water supply pump stations. However, log books relating to the pump stations, which consumed most of the fuel purchased, were not presented for audit examination. In addition, an examination of the log books relating to vehicles revealed that in several instances the quantity of fuel purchased, the purpose of journey and mileage were not stated.

732. Amounts totalling \$1.525M were paid to the Guyana Electricity Corporation, representing quarterly advanced payments for electricity supplied. However, the Electricity Charges Register was not written up and therefore there was no reconciliation of the amounts paid to the Corporation with the actual electricity charges.

Revenue Control

733. A control account was not kept for water ratepayers, and customers' accounts were maintained on cards. In the absence of a control account, it could not be determined whether all the account cards were presented for audit examination. In addition, many instances were noted where water rates were in arrears for over ten (10) years. Half-yearly returns of arrears of revenue were also not prepared.

Stores and Other Public Property

734. A large number of unserviceable and obsolete items were seen in the store. In addition, several items which were on loan remained outstanding for a considerable period of time, and the Loans Register bore no evidence of supervisory checks.

735. Several purchases were not brought to account in the stock ledgers maintained at the Regional Accounting Office.

736. Although sectional inventories were maintained, there was no master inventory. A register of gifts was not maintained by the Region although there was evidence of receipt of gifts by hospitals and schools.

737. At the Fort Wellington Hospital several differences were noted between the stock records and the physical quantities on hand, and the goods received book did not provide adequate information in order to verify that all purchases were duly received and brought to account. In addition, the stock ledgers were not posted up-to-date, and internal stores requisition numbers were not always quoted in the stock ledgers. Requisitions were also not always approved, and in some cases there was no acknowledgement of receipt of the items issued. Further, a stock ledger was not kept at the Out Patients' Dispensary to monitor the receipts and issues of drugs, and a large quantity of expired drugs were found to be on hand at the time of inspection.

Other Matters

738. Instances were noted where advances issued from the Imprest were not cleared before further advances were given and where advances were repaid in installments. In addition, the Imprest Bank Account No. 688 was not reconciled for several years and was overdrawn by \$113,194 as at 31 December 1993.

HEADS 87 - 90

REGION 6 - EAST BERBICE/CORENTYNE

Expenditure Control

Employment Costs

739. The inventory of staff maintained by the Region was not updated for the period under review. As a result, it could not be satisfactorily determined whether the categories and numbers of staff employed were in conformity with the National Estimates. The Salaries Control Register also bore no evidence of supervisory checks.

740. An examination of overtime claims revealed that certain officers were paid an on call allowance and at the same time were in receipt of overtime payments. This matter was brought to the attention of the relevant authorities, and although a circular was issued in 1993 to correct this anomaly, this practice continued.

741. The position with regard to the reconciliation of the bank accounts operated by the Region in respect of wages and salaries is set out as follows:-

NAME OF ACCOUNT - - - - -	LAST RECONCILED - - - - -
A/c No. 690 -Wages	October 1984
A/c No. 863 - Education Salaries	November 1991
A/c No. 689 - Admin. Salaries	April 1987
A/c No. 870 - Health Salaries	July 1993

The respective cash books were also not properly written up. In addition, instances were noted where the bank accounts were overdrawn on several occasions during the year, and as at 31 December 1993 Account Nos 689 and 690 were overdrawn by \$394,674 and \$704,762 respectively.

742. The Travelling Register was not properly written up and bore no evidence of supervisory checks. The Register was also not reconciled with the vote accounts.

743. Instances were noted where deductions were not paid over promptly to the National Insurance Scheme, and the records pertaining to the Scheme were generally not adequately kept.

Other Charges

744. The Votes Ledger was not satisfactorily maintained as numerous omissions and other discrepancies were observed. The Ledger also did not bear evidence of supervisory checks. In addition, four(4) instances were noted of virement from one subhead to another but were not covered by virement warrants. The Accounting Officer explained that verbal approvals were obtained from the Ministry of Finance at the monthly releases meeting and that releases were made based on the verbal approvals. In addition, two(2) instances were noted where virement warrants were issued but were not reflected in the Appropriation Accounts.

745. Seven(7) inter-departmental warrants totalling \$22.2M were issued to various Government agencies and were charged to final expenditure but the related financial statements from the agencies were not submitted to account for the warrants issued. In the circumstances, it could not be determined value was received in respect of these warrants.

746. Excess expenditure totalling \$63,000 was incurred under one(1) subhead.

747. Several instances were noted where purchases were made but there was no evidence of receipt of goods nor were they inventorised in the case of inventory items.

748. Several items of stores were purchased and taken into immediate use instead of being subject to normal storekeeping procedures. In the circumstances, it could not be satisfactorily determined whether such goods were actually received by the Region.

749. An approved list of buildings rented was not presented for audit examination. In the circumstances, the propriety of the expenditure incurred on the rental of buildings could not be satisfactorily determined. Agreements with landlords were also not made available.

750. Copies of contracts awarded by the Region during the year 1992 were not always submitted to the Auditor General, as required by financial instructions. In addition, tender board minutes and tender documents were not filed in an orderly manner, and compliance certificates from the Commissioner of Inland Revenue were not seen in respect of a number of contractors. A contractors' performance register was also not kept, and the Contracts Register bore no evidence of supervisory checks.

751. Amounts totalling \$69.7M were expended on the maintenance of infrastructure, of which sums totalling \$21.9M were in respect of inter-departmental warrants issued to the Ministry of Agriculture to undertake sea and river defence works. However, financial statements showing details of expenditure incurred in respect of these warrants were not submitted to the Region and hence were not presented for audit examination. In the circumstances, it could not be determined whether value was received in respect of the inter-departmental warrants issued.

752. An examination of a sample of contracts relating to the maintenance of infrastructure revealed the following unsatisfactory features:-

- (a) No drawings, specifications and bills of quantities were included in the contracts;
- (b) There was no evidence that contractors had taken out liability insurance coverage;
- (c) There was no evidence that a percentage of the mobilisation given was deducted from each progress payment. Instead, mobilisation advances were treated as

part of the cost and paid at the beginning of the contracts, thereby providing cost free finance to the contractors; and

- (d) There was no evidence that performance bonds were entered into with the contractors, and the contracts did not provide for retention money, maintenance period and liquidated damages.

753. Amounts totalling \$7.3M were expended in the maintenance of two(2) roads involving the filling of pot holes. However, after six(6) months of the completion dates the pot holes reappeared. It would appear more economical if resources were concentrated on resurfacing of the roads instead.

754. Amounts totalling \$2.180M were paid to the Guyana Electricity Corporation, representing quarterly advanced payments for electricity supplied. However, an electricity charges register was not kept, and there was no evidence of reconciliation of the amounts paid over to the Corporation with the actual charges for electricity supplied.

755. Amounts totalling \$345,000 were expended on telephone charges. However, a list of all residential and office telephones was not produced for audit examination, and the Telephone Register was not properly written up.

756. A register of rates and taxes paid to the various local authorities was not kept. In the circumstances, the accuracy of the payments made could not be satisfactorily determined.

757. 178 contracts totalling \$3.549M were entered into by the Regional Democratic Council for the hire of vehicles, machinery and equipment, although the Region possessed several such equipment.

758. 441 payments totalling \$24.516M were not supported by bills, receipts and vouchers in order to verify the propriety of the expenditure for which the payments were made.

Revenue Control

759. Revenue control accounts were not maintained to monitor the collection of revenue.

760. It was observed that land rent and drainage and irrigation charges for Black Bush Polder had not been revised for a considerable period of time, and for the period under review the charges were \$15 and \$10 per acme respectively. In view of the amount of capital and maintenance works undertaken in this area, the rates charged appeared unrealistic.

761. It was observed that monies collected in respect of revenue and deposits at various sub-offices were being banked into the Sub-Treasury's bank account by the sub-offices. However, copies of receipts, collectors cash book statements, deposit slips and receipt vouchers were always not submitted to the Regional Accounting Unit.

762. At the Regional Pure Water Services Office at Chesney, it was noted that water rate cards were not written up to show details of amounts collectible, amounts collected and balances. A water rates control account was also not kept, and the copies of receipts retained were not always legible. In the circumstances, the liability of water rates payers could not be determined.

Stores and Other Public Property

763. At the Guyana Water Authority Store both the stores ledger and bin cards were maintained by the storekeeper, were not updated for a considerable period of time and bore no evidence of supervisory checks. In addition, at the New Amsterdam and Port Mourant Hospitals the goods received book folio numbers were not cross-referenced on the requisitions to purchase, thus making verification of receipt of goods difficult. Instances were also noted where items purchased could not be traced as having been received.

764. Inventory records were not satisfactorily maintained. In addition, a record of gifts was not kept by the Region, although there was evidence of receipt of gifts by hospitals and schools.

HEADS 91 - 94

REGION 7 - CUYUNI/MAZARUNI

Expenditure Control

Employment Costs

765. The salaries registers were not properly maintained as relevant information, such as authority for payment and details of termination, was not reflected in this record. A diary of pay changes and a register of unpaid salaries were also not kept.

766. The Salaries Bank Account No. 692 was overdrawn by \$1.362M as at 31 December 1993 and was last reconciled in September 1990 while the Salaries Bank Account No. 859 was last reconciled in November 1990. In addition, the cash books for these accounts were not cast and balanced. In the absence of properly maintained cash books and up-to-date reconciliations, the balances on these accounts could not be properly determined.

767. An examination of the reconciliation statement for the Salaries Bank Account No. 693 revealed several items which remained uncleared for a considerable period of time. In addition, the cash book showed a balance of \$28,212 as at 31 December 1993, instead of a nil balance.

Other Charges

768. There was a lack of proper segregation of duties in the Regional Accounting Unit. For example, cheques drawn on the wages and salaries bank account were signed by the officer who certified the expenditure. In addition, instances were observed where payment vouchers were entered in the Votes Ledger by the officer approving the expenditure. In other instances, payment vouchers were prepared and checked by the same person. These practices are not considered good internal control and can lead to irregularities.

769. A list of outstanding liabilities as at 31-12-93 was not presented for audit examination.

770. Requisitions to purchase (RTP's) were not used during the period under review, and non-availability certificates from Government Agencies were not attached to payment vouchers where purchases were made from private suppliers.

771. Instances were noted where fuel was purchased but was not taken to the store but were sent directly to locations. In such circumstances, the receipt and utilisation of fuel could not be properly verified.

Revenue Control

772. Revenue accounts and a revenue control account were not maintained for the period March - December 1993. In the absence of these records, effective control over the assessment, collection and accounting for revenue appeared lacking.

773. Several instances were observed where water rates were not paid for by residents over a long period of time, and there was no evidence that demand notices were sent to the defaulters.

774. At the Agricultural Station, a daily record of used/unused receipts was not kept, and the collectors cash book/statements bore no evidence of supervisory checks.

Stores and Other Public Property

775. Several instances were noted where items were issued from the Store but there was no acknowledgement of the receipt of the items nor were the issues authorised. Such a practice can lead to irregularities.

776. A master inventory was not maintained for the period under review, and except for the Steward's Office at the Bartica Hospital, no sectional inventories were kept. In the circumstances, it could not be satisfactorily determined whether all assets under the control of the Region were properly accounted for and adequately safeguarded.

777. At the Mechanical Store several vehicles which became unserviceable were cannibalised but the requisite approval for such action was not seen. In addition, a number of unserviceable items were seen at various locations. There was, however, no evidence of any action being taken to dispose of the items.

778. At the Bartica Hospital Store a quantity of expired drugs on hand. These drugs were intermingled with unexpired drugs.

779. An inspection of the Regional Administration Main Store revealed that it was conjectured because approximately 50% of the stores compound, including fuel facilities, was rented out at a cost of \$10,000 per month for a period of ten(10) years.

Other Matters

780. The Imprest bank account No. 694 was last reconciled in December 1987.

781. Several gifts of drugs and hospital supplies were received during the year, but these were not valued and the Accountant General informed so that the Public Accounts could be updated.

HEADS 95 - 98

REGION 8 - POTARO/SIPARUNI

Expenditure Control

Employment Costs

782. The Salaries Register was not properly maintained, as relevant details such as personal file numbers, government orders, dates of appointment etc. was not reflected in this record which bore no evidence of supervisory checks.

783. A number of personal files were not presented for inspection, and a diary of paychanges and a salaries control register were not maintained.

784. The salaries cash books, bank statements and bank reconciliation statements for the salaries account were not presented for audit examination. In the absence of these records, it could not be determined whether effective control was exercised over this account.

785. Acknowledgment receipts for deductions made from salaries and wages and paid over to the related organisations for the period January - June 1993 were not provided for audit examination.

786. A register of cheques paid over to the National Insurance Scheme was not kept, and there was no evidence of reconciliation of the amounts paid over to the Scheme with the deduction records.

Other Charges

787. An amount of \$9,234 was paid to an employee for the purchase of one (1) drum diesel fuel. However, a bill or receipt was not seen attached to the voucher to support the purchase of the fuel, and evidence was not seen to indicate that the fuel was received

and recorded in the stores records.

788. A contract valued at \$8.804M was awarded for works to be done to the road at Mandia. An inspection at the site in June 1994, however, revealed that the road was already in a state of disrepair. In addition, the following unsatisfactory features were observed in relation to the award of the contract:-

- (a) The contract document did not have provision for specifications detailing the standard of workmanship and the quality of material required for the job;
- (b) Provision was not made for a maintenance period, retention and liquidated damages; and
- (c) The bills of quantities attached to the agreement included \$1M for work on pot holes. However, the work to be carried out was not quantified and specifications detailing the quality of material and standard of workmanship were not included in the contract documents.

789. As a result of these observations, it is evident that the contract agreement was incomplete, and as a result the Government did not appear to be properly protected to ensure that value was received for expenditures incurring in respect of the contract.

790. A number of other contract agreements were examined for various works, and observations similar to those mentioned in the preceding paragraph were made.

791. Ten(10) payments totalling \$168,500 were made in 1993 for transportation by aircraft during 1992. The authority of the Secretary to the Treasury to pay these accounts from the 1993 budgetary allocation was, however, not seen. In addition, only \$75,000 was covered by an official receipt from the owner of a private charter aircraft. The remainder was covered by honour certificates.

792. Twenty-five(25) payment vouchers totalling \$100,083 that were not presented for examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

793. An examination of the Votes Ledger revealed that several entries in the vote accounts were made in pencil. In addition, excess expenditure totalling \$274,000 was incurred in respect of four(4) subheads.

794. Several contracts were awarded by the Regional Tender Board in respect of which only one (1) person tendered. It was explained that advertisements were placed in various parts of the Region and only one person responded.

795. A contracts register and a contractors performance register were not maintained. However, a register was kept to record payments but it bore no evidence of supervisory checks. In addition, there was no evidence that a return of contractors' earnings was prepared and submitted to the Commissioner of Inland Revenue, nor was there evidence that persons submitting tenders had provided compliance certificates from the Commissioner of Inland Revenue.

Revenue Control

796. A register of counterfoil forms was not kept to record the receipt and issue of receipts and licences books. In addition, a daily cash composition book, a record of used and unused receipts and licences, a revenue account and control account were not maintained. Monthly returns of revenue collected and half yearly returns of arrears revenue were also not provided for inspection. In the absence of these records, it could not be determined whether there was effective control over the assessment, collection and accounting for revenue.

Stores and Other Public Property

797. Instances were noted where the purchases of supplies were not reflected in the stores records, and unused internal stores requisitions were kept by the storekeeper, instead of being under the control of those departments which normally made requisitions from the stores. Several requisitions were also not signed by the person receiving the items, and a physical verification of a sample of stores items revealed a number of shortages.

798. Several items which were on loan were not returned to the store despite the lapse of a considerable period of time. A number of unserviceable items were also on hand at the time of inspection.

799. The stock records did not bear evidence of supervisory checks, and periodic physical checks were not carried out of the store. Stores were also examined by a board of survey at the end

of the year, as required by the Stores Regulations.

800. Master and sectional inventories were not present for inspection and there was no evidence that periodic physical verifications of assets were carried out.

801. Log books were not kept for the Region's vehicles, and historical records were not maintained for plant and equipment. As a result, it was not possible to ascertain whether there was effective control over these assets and whether all fuel and lubricants purchased and issued were accounted for.

802. During 1992 vehicles were used for hire purposes from which some revenues were earned although not properly accounted for. During the audit of the 1993 accounts it was observed that vehicles were used by private persons. However, revenues were not collected for the use of these vehicles. It was explained that persons who utilised the vehicles provided the Region with certain amounts of gasoline. Records were not, however, provided to indicate the number of times vehicles were utilised by private persons and the quantity and value of gasoline received. In addition, the authority of the Secretary to the Treasury for this arrangement was not seen.

803. Several items of equipment were not operational for want of repairs and rehabilitative works.

Other Matters

804. The cash book for the Imprest Bank Account No. 800 was not presented for audit examination for the period January - October 1993, and there was no evidence that the account was reconciled for the period under review.

805. Advance forms for advances issued and cleared during the year were not provided for examination, and advances totalling \$282,277 issued during 1993 remained outstanding at the time of the inspection. In addition, the composition of the Imprest at the end of the year exceeded the authorised limit of \$350,000 by \$8,000.

HEADS 99 - 102

REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO

Expenditure Control

Employment Costs

806. The salaries cash book was not written up for the period 26th January - 31 December 1993, and it could not be determined when last the wages and salaries bank accounts Nos. 690 and 695 were reconciled. In addition, these accounts were overdrawn by \$704,762 and \$83,025 respectively as at 31 December 1993. In the absence of properly maintained cash books and up-to-date reconciliations, the balances on these accounts could not be properly determined.

807. Adequate records were not maintained in relation to matters pertaining to the National Insurance Scheme, and acknowledgement receipts were not presented in respect of payments made to the Scheme.

Other Charges

808. An examination of the Votes Ledger revealed that the monthly releases under the various Heads and subheads were not reflected in this record.

809. Cheque orders were not cleared within the stipulated period of sixteen(16) days, and as at 31 December 1993 twenty two(22) cheque orders totalling \$170,130 remained outstanding at the time of inspection in June 1994.

810. Log books for two(2) vehicles were not presented for audit examination. In the circumstances, it could not be determined whether there was effective control over the use of these vehicles.

811. Amounts totalling \$7.052M were expended on the maintenance of infrastructure. However, several instances were noted where tender documents relating to the award of contracts were not produced for audit examination.

Revenue Control

812. The Revenue Register was not satisfactorily maintained as several differences were noted between the collectors' cash book/statement and the Register.

813. Revenue received for the rental of Government buildings totalling \$28,699 was not paid over to the Consolidated Fund but was deposited into Economic Venture bank account. Half-yearly returns of arrears of revenue were also not prepared and submitted to the Accountant General, as required by financial instructions.

Stores and Other Public Property

814. Three(3) vehicles were observed lying in the Workshop for a considerable period of time without any action being taken to effect repairs to them. In addition, several obsolete and damaged items of stores were seen at the time of inspection without evidence of any action being taken to have them disposed of.

815. Internal stores requisitions for the period June - December 1993 were not submitted for audit examination, and a physical survey of the Store revealed significant discrepancies. At the time of inspection there was also no storekeeper in place. In addition, several items were loaned to private persons but were not returned to the store despite the lapse of a considerable period of time.

Other Matters

816. The Imprest Bank Account No. 697 was not reconciled since February 1992.

817. The Economic Venture Bank Account No. 203005447 held at the GNCB bank was not reconciled for the period under review, and the cash book bore no evidence of supervisory checks. In addition, financial statements relating to the economic venture were not prepared and submitted for audit examination.

HEADS 103 - 106

REGION 10 - UPPER DEMERARA/BERBICE

Expenditure Control

Employment Costs

818. A salaries register was not maintained, and the Register of Unclaimed Wages bore no evidence of supervisory checks. In addition, the same officer checking the payroll also approved it for payment. This practice is not considered good internal control and can lead to irregularities.

819. The three(3) wages and salaries bank accounts were not reconciled for several years and two(2) accounts reflected overdraft balances of \$209,917 and \$1.629M as at 31 December 1993 while the other account had a large balance of \$2.565M. No satisfactory explanation was given why these accounts were overdrawn, and in the absence of up-to-date reconciliations, the balances on these accounts could not be properly determined.

820. The Travelling Register bore no evidence of supervisory checks, and half-yearly returns of travelling were not prepared and submitted to the Public Service Management.

Other Charges

821. Amounts totalling \$1.203M were expended on the purchase of fuel and lubricants. However, log books for the two(2) vehicles and two(2) outboard engines operated by the Region were not produced for audit examination. As a result, it could not be determined whether there was effective control over the use of these vehicles and equipment.

822. Excess expenditure totalling \$43,000 was incurred in respect of three(3) subheads. No satisfactory explanation was given why expenditure was incurred without Parliamentary approval.

Revenue Control

823. The summary cash book, revenue accounts, the revenue control account, and half-yearly returns of arrears of revenue were not presented for audit examination. As a result, it could not be determined whether there was effective control over the collection and accounting for revenue.

824. Unused licences books were not recorded in a register, and monthly returns of receipt, issues and balances were not prepared and submitted to the Secretary to the Treasury and to the Licence Revenue Office. Acknowledgement receipts were also not seen for the remittance of revenue to the Licence Revenue Office.

Stores and Other Public Property

825. Seven(7) vehicles were sent to private workshops for repairs several years ago, but up to the time of inspection these vehicles were not returned to the Region.

826. The sectional inventory for the Buildings Division was not subject to periodic physical checks, and a permanent stores register and a historical record of vehicles were not maintained.

827. An examination of the loan book revealed that a number of stores items were loaned out during the period under review but were not returned up to the time of the inspection despite the lapse of a considerable period of time.

Other Matters

828. The Imprest bank account No. 803 was overdrawn by \$8,255 as at 31 December 1993 and was not reconciled since December 1988. In addition, the Imprest was short-retired by \$4,000, resulting from the granting of an advance to an employee who left the Country without repaying it.

DIVISION 501

OFFICE OF THE PRESIDENT

CAPITAL EXPENDITURE

Subhead 12002 - Guyana Defence Force

829. Amounts totalling \$10.998M were expended on the rehabilitation of officers' accommodation and on the purchase of equipment. However, six(6) purchases valued at \$4.703M were made without the adjudication of the relevant Tender Board nor was the three(3) quote system adopted before such purchases were made. In the circumstances, it could not be satisfactorily determined whether the above-mentioned purchases were made at the most economic prices, having regard to quality and other associated factors.

830. Included in the expenditure of \$10.998M were amounts totalling \$591,000 which were expended on the purchase of pigs. There was, however, no evidence that approval was granted for a change in programme to accommodate this purchase.

Subhead 12002 - Office and Residence of the President

831. Amounts totalling \$8M were voted for the rehabilitation of certain sections of the Presidential Residence and Complex and the Public Service Management Office, of which sums totalling \$6.417M were expended. In relation to the rehabilitation of the Presidential Residence and Complex, amounts totalling \$6.359M were expended, of which sums totalling \$5.736M related to the award of sixty-three(63) contracts. Given the nature of the works, it would have been more appropriate to identify all the rehabilitation works in one block so that tender board procedures could have been applied and possible economies and hence savings could have been achieved.

Subhead 17001 - Minor Works

832. The amount of \$8M was budgeted to be spent on small ventures which are essential to developmental activities, of which sums totalling \$7.250M were expended. Of this amount sums totalling \$4.505M were spent on the purchase and installation of air conditioned units at the National Cultural Centre. Tender board procedures were also not followed in relation to the purchase and installation of the units.

833. The National Cultural Centre falls within the responsibility of the Ministry of Education, and it would therefore appear inappropriate for the Office of the President to carry out such works. In addition, the purchase and installation of air conditioned units at the National Cultural Centre did not appear to fall within the meaning of "small ventures which are essential to developmental activities".

Subhead 34002 - IAST

834. Amounts totalling \$14.618M were voted to be spent on the Institute of Applied Science and Technology(IAST), of which sums totalling \$21.018M were expended, resulting in an excess expenditure of \$6.4M. However, an advance from the Contingencies Fund was granted to meet the excess expenditure. In view of the fact that the Contingencies Fund is to be used to meet expenditure which is urgent and unforeseen and for which no other provision exists, it would have been more appropriate for supplementary estimates to be sought to meet the additional expenditure. In addition, up to the time of this report, the advance had not been cleared by supplementary estimates.

835. The IAST was established by Act 26 of 1974 and is subject to separate financial reporting and audit. The last set of audited accounts was in respect of 1981. The audit of the 1982 accounts was in progress at the time of this report. The amount of \$21.018M was verified as having been received by the IAST.

Subhead 51001 - Drugs Surveillance

836. Amounts totalling \$6M were expended on the purchase of equipment for surveillance. However, tender board procedures were not followed in relation to the purchase of aircraft parts totalling \$3.345M. In addition, an amount of \$180,000 was expended on the purchase of pigs. This represents a misallocation of expenditure.

Subhead 51002 - Guyana National Service

837. Amounts totalling \$5.997M were expended on the purchase of training equipment and agricultural inputs and the rehabilitation of buildings. However, twenty-two(22) payment vouchers totalling \$2.183M were not presented for audit examination. The Accounting Officer explained that efforts were being made to locate these vouchers at the Ministry of Finance.

Subheads 33001 & 35003 - Guyana Natural Resources Agency

838. Amounts totalling \$82M were budgeted to be spent by the Hydropower Division of the Guyana Natural Resources Agency (GNRA) and to conduct forestry studies of which sums totalling \$19.246M were expended.

839. The Guyana Natural Resources Agency was established by Order No. 37 of 1986. The last set of audited accounts was in respect of 1986. Financial statements for the years 1987 - 1989 have been submitted for audit examination, and the audit was in progress at the time of this report. The amount of \$19.246M was verified as having been received by the Agency.

DIVISION 504

**MINISTRY OF LABOUR,
HUMAN RESOURCES AND SOCIAL SECURITY**

CAPITAL EXPENDITURE

Subhead 19001 - SIMAP

840. The Social Impact Amelioration Programme (SIMAP) was established by Act No. 53 of 1990 and is subject to separate financial reporting and audit. The last set of audited statements was in respect of 1992. Up to the time of this report the audit of the 1993 accounts was in progress. The amount of \$417.617M was verified as having been received by SIMAP.

General

841. A permanent stores register was not kept to record details of assets purchased.

DIVISION 505 - CONSTITUTIONAL AGENCIES

PARLIAMENT OFFICE

CAPITAL EXPENDITURE

Subhead 25003 - Parliament Building

842. The amount of \$8.8M was approved for the rehabilitation of the Parliament Building, the purchase of equipment and the establishment of a library, of which sums totalling \$2.456M were expended. However, no expenditure was incurred in the establishment of the library. The Accounting Officer explained that the section identified for the library was not available as it was occupied by another agency.

DIVISION 505 - CONSTITUTIONAL. AGENCIES

OFFICE OF THE AUDITOR GENERAL

CAPITAL EXPENDITURE

Subhead 44001 - Institutional Strengthening

843. Amounts totalling \$56.510M were voted to be expended under this subhead. However, expenditure totalling \$4.5M was incurred. The Accounting Officer explained that the institutional strengthening involved joint funding by the Government of Guyana and the Inter American Development Bank and that there were unforeseen delays in the executing of the Programme.

844. Expenditure under this subhead was understated by \$4.529M resulting from the failure to process payments in the Public Accounts and in the accounts of the Audit Office in respect of the salary of the consultant and the cost of overseas training for one officer.

DIVISION 507

MINISTRY OF HOME AFFAIRS

CAPITAL EXPENDITURE

Subhead 12001 Buildings - Prisons

845. Amounts totalling \$30M were expended on the rehabilitation and renovation of prison buildings at Mazaruni, New Amsterdam and Georgetown, as follows:-

	\$'000
Mazaruni Prison	24,343
New Amsterdam Prison	850
Georgetown Prison	4,807
	<hr/>
TOTAL	30,000
	<hr/>

846. Payments on two(2) contracts exceeded the contract sums by \$282,679. There was, however, no evidence of approval for any variation of works to substantiate the additional payments.

Subhead 12002 Police Stations & Buildings

847. Amounts totalling \$16M were expended on the rehabilitation of police stations and other buildings. It was observed that in respect one(1) contract total payments exceeded the contract sum by \$716,699. There was, however, no evidence of approval for any variation of works to substantiate the additional payments.

Subhead 12003 - Fire Ambulances & Stations

848. Amounts totalling \$8.3M were voted for the rehabilitation of the Central Fire Station of which sums totalling \$8.245M were expended. The contractor was, however, paid \$364,609 in excess of the contract sum. There was no evidence that approval was granted for any variation of works to accommodate the additional payment.

Subhead 12004 - Buildings (Home Affairs)

849. No amount was originally voted for the rehabilitation of the Elections Commission Building, and maintenance works valued at \$5.605M were expended under current expenditure. In addition, a supplementary estimate of \$6M was approved under this subhead to complete the building, giving a total expenditure of \$11.605M.

Subhead 17001 - General Registrar's Office

850. Amounts totalling \$4M were voted for the purchase of equipment for the preservation of registers of births, deaths and marriages. However, only \$179,976 was expended.

DIVISION 508

MINISTRY OF AGRICULTURE

CAPITAL EXPENDITURE

Subhead 13001 - Black Bush Polder Rehabilitation Project

851. Adequate control were not exercise over storage over fuel purchased for the project as well as over the operations of the workshop. The fuel storage tanks were not calibrated and as a result the accuracy of the balance of fuel stock at any point in time could not be verified. Job cards were also not kept at the Workshop to account for work executed on machinery, equipment and vehicles of the project.

Subhead 13003 - Rehabilitation of D & I Areas

852. Expenditure totalling \$23.890M were shown in the appropriation accounts as having been incurred under this subhead. It has been observed, however, that no expenditure was recorded against two(2) inter-departmental warrants valued at \$8M since financial returns were not received from the relevant Regional Executive Officers. In respect of one warrant for \$6M, it was observed that expenditure totalling \$782,000 was incurred by the Region Administration. In the circumstances the expenditure of \$23.890M has been understated by the extent of expenditure on the warrants.

853. Attention was drawn to two(2) payments totalling \$912,000 where sufficient information was not provided to enable the accuracy and propriety of the expenditure to be verified. The payment of such accounts as well as the failure to provide adequate information are indicative of lapses of control over such payments.

854. Several instances were observed where substantial purchases of fuel were made. However, the relevant stores records were not produced audit inspection. In the circumstances, it could not easily determined whether such purchased were actually received, duly brought to account and properly utilised.

855. The attention of the Accounting Officer was drawn to the improper use of this vote as several instances were noted of misallocation of funds of substantial amounts.

Subhead 13004 - Agriculture Rehabilitation

856. This Programme has been funded by a loan from the Inter-American Development Bank with counterpart funds being provided by the Government of Guyana. The amount of \$634.744M shown as expended was received by the Project Co-originating Unit. Financial Statements of the programme were prepared and audited for 1993 and a separate report has been issued thereon.

Subhead 13005 - Agricultural Sector Hybrid Loan/Programme

857. This Programme, Loan No. 876/SF-GY, which was funded by the Inter-American Development Bank, has since been cancelled. Only US\$10M of the US\$30M made available by the Bank was drawn down. The amount of \$23.798M shown as expended, and which represented local administrative costs, was received by the Project Executing Unit. Financial Statements for the Programme were prepared and submitted for 1993, and a separate report was issued.

858. Another Agricultural Sector Hybrid Programme Loan No. 877/SF-GY funded by the Inter-American Development Bank and the Government of Guyana was implemented during the year 1993 through financing from the Agricultural Rehabilitation Project Special Account by special arrangement. At the end of the financial year the total expenditure incurred on the Programme was \$29.131M but this amount was not included in the Appropriation Account of the Ministry of Agriculture. Financial Statements for this Programme for the year 1993 were prepared and submitted for audit, and a separate report was issued.

Subhead 15004 - Infrastructure Rehabilitation Programme

859. Attention was drawn in particular to two cases where payments were made for goods and services and where appropriate action was not taken to ensure that value was received for money spent. Arising out of audit investigations, the Ministry was able to recover cash to the extent of \$645,145 while it also had the option of recovering a further amount of \$210,065 in cash or to have it set off as credit against any future orders.

860. The controls exercised over the receipt/delivery of materials at project sites were not adequate, as the receipt and delivery of materials were not verified by an officer from the stores before relevant entries were made in the Stores records. This weakness in internal control was drawn to attention in my previous report on the Projects' accounts but it is evident that no

corrective action was taken. Because of this situation, it is possible that other cases existed of materials for which payments were made and were short supplied.

861. Physical verification of certain project sites revealed cases where materials actually utilised differed from what were purchased and/or issued for the works. A proper account for such differences was not given. In addition, materials were found lying wastefully around certain completed project sites indicating poor security of stores as well as extravagance in the procurement of same.

862. Effective control was also not exercised over the procurement, storage and use of fuel. Attention was drawn to cases where there were large stocks of fuel on hand yet further purchases were made. At one location the fuel tank was not calibrated to permit physical verification of the stock while at another location large quantities were purchased but storage facilities did not exist to accommodate such purchases, giving rise to possible serious irregularities and frauds. At certain locations monthly analyses of fuel consumption were not prepared and in most cases the log books of vehicles, machinery and equipment were not produced for audit inspection.

863. Physical verification of the stores revealed numerous instances of shortages of items including items of high value, as well as obsolete, damaged and unserviceable items. Many instances were also observed where items purchased and where same could not be traced to the Stores records. In addition, periodic internal physical verification of the stores were not conducted, and losses reports where necessary were not prepared and submitted in accordance with financial instructions. In the circumstances, the possibilities of serious irregularities and frauds could not be ruled out. As regards the obsolete and unserviceable items which also included items of machinery and equipment, much revenues could have been obtained had action been taken in a timely manner to have same sold at public auction.

864. At the various locations large quantities of unused Internal Requisition books were found in the Stores under the direct control of the Storekeeper. Such an arrangement militates against the system of internal control and is therefore open to serious irregularities and frauds. This matter was the subject of adverse comments in my report on the previous year's account but it is evident that no corrective action was taken.

865. A permanent stores record was not kept of the Project's machinery, equipment and vehicles at the various workshops. Job cards were also not maintained, indicating poor controls over the assets of the Project and repairs effected to same.

Subhead 17004 - National Agricultural Research Institute

866. The National Agricultural Research Institute (NARI) was established as a separate entity by Act No. 19 of 1985 and is subject to separate financial reporting. The amount of \$124.934M shown as expenditure was transferred to the Institute to meet operating expenditure. However, financial statements in respect of the year under review have not been submitted for audit. The last set of financial statements audited was in respect of the year 1988.

Subhead 17009 - National Dairy Development Programme

867. The amount of \$3M was transferred to the National Dairy Development Programme (NDDP) which is subject to separate financial reporting and audit. Financial statements of the Programme were last audited and reported on in respect of 1987, and no financial statements were submitted for audit examination for the years 1988-1992. Notwithstanding this, the amount of \$3M was verified as having been received by NDDP.

Subhead 21001 - Hyrometeorology

868. Amount totalling \$2.551M was expended for the rehabilitation of stations and communication equipment etc. It has been observed that where equipment was acquired, these were not marked to render them easily identifiable as Government's property. In addition, items of equipment of a permanent nature which were purchased were not brought to account in a Permanent Stores Register in accordance with Stores Regulations.

General

869. Payment vouchers totalling \$12.516M were not presented for audit examination. In the circumstances, the propriety of the expenditure incurred in respect of these payments could not be determined.

DIVISION 510

MINISTRY OF AGRICULTURE - MMA/ADA

CAPITAL EXPENDITURE

870. The total expenditure of \$43.434M shown as having been expended under this head represented transfers to the Mahaica/Mahaicony/Abary Agricultural Development Authority which is subject to separate financial reporting and audit. The amount of \$43.434M was received by the Authority and included in its financial statements which were currently being audited for the year under review.

DIVISION 512

MINISTRY OF AGRICULTURE - ARTISINAL FISHERIES

CAPITAL EXPENDITURE

871. All expenditure shown under this Division with the exception of the amount of \$482,851 shown under Subhead 12004 represented transfers to the Artisinal Fisheries Project which is subject to separate financial reporting and audit. However, financial statements of the Project for the year under review were not submitted for audit at the time of reporting, and the last set of audited accounts was in respect of in 1991.

872. Two(2) contracts totalling \$482,851 were awarded for the execution of major works on the building housing the Offices of the Fisheries Department. However, there was no evidence to indicate that a certificate of tax compliance was submitted by the contractor in accordance with tender board requirements.

DIVISION 514

MINISTRY OF LEGAL AFFAIRS

CAPITAL EXPENDITURE

Subhead 12001 - Buildings

873. Amounts totalling \$4.8M were voted for the rehabilitation of the vault of the Deeds Registry, the High Court Building and the DPP Chambers, of which sums totalling \$4.719M were expended. However, no work was done on the High Court Building. In addition, a car shed was constructed at the Attorney General's Chambers for which no approval was seen for a change in programme.

Subhead 25001 - Office Equipment & Furniture

874. Amounts totalling \$2.5MM were voted for the purchase of furniture and equipment for the Attorney General's Chambers and the DPP Office, of which sums totalling \$1.494M were expended. However, no furniture and equipment were bought for the DPP Office.

DIVISION 516

MINISTRY OF HEALTH

CAPITAL EXPENDITURE

Subhead 12003 - Georgetown Hospital Health Care II

875. The Health Care II Programme is funded jointly by the Government of Guyana and the Inter American Development Bank and is subject to separate financial reporting and audit, in keeping with the contractual obligations. The report of the Auditor General on the financial statements of the Programme for 1993 was issued on 30 April 1994. The amount of \$798.734M shown as having been disbursed was received by the Programme and the expenditure was verified as having been incurred in accordance with the terms and conditions of the Agreement.

Subhead 12014 Buildings - Health

876. Amounts totalling \$24M were voted for the rehabilitation of the Fort Canje Hospital, the Seaman's Ward and surgical and medical wards of the Georgetown Hospital, Vaccination Centre and Doctors' Quarters of which amounts \$13.155M were expended. In relation to the Fort Canje Hospital an inter-departmental warrant valued at \$6.530M was issued to Region 6 to carry out the rehabilitation on behalf of the Ministry. However, no financial returns were seen in support of the expenditure.

877. Included in the amounts shown as having been expended under this subhead were sums totalling \$934,000 were spent on the rehabilitated of several other buildings. There was, however, no evidence that approval was granted for a change in programme to accommodate the additional works.

878. There was evidence to indicate that rehabilitation works were carried out in several smaller lots not requiring the application of tender board procedures. Had such works been carried out in larger blocks there would have been a possibility of cost savings. In addition, five(5) contracts totalling \$977,000 were not produced for audit examination.

Subhead 19001 - Sector Programme (Health)

879. The amount of \$100M was voted to be spent on the rehabilitation of selected hospitals and health facilities, the provision of solar systems to the hinterland health clinics, the rehabilitation of selected pump stations in Region 3 and 6 and the provision of potable water and basic sanitation to hinterland communities. This programme was being funded by the European Communities General Import Programme (GIP). However, according to the appropriation account no expenditure was incurred.

880. As mentioned earlier, the funds accruing from the GIP were held in a special bank account at the Bank of Guyana, instead of being paid over to the Consolidated Fund, in violation of the Financial Administration and Audit Act. For the purpose of this subhead, however, the fact that the funds were not paid over to the Consolidated Fund meant that there could not have been withdrawals to meet the expenditure voted for by Parliament.

881. Enquiries revealed that for the period under review amounts totalling \$189.327M were paid into the special bank account. Out of this account sums totalling \$50.038M were paid out as follows:-

	\$'000	\$'000
Management Consultancy		12,038
To meet Project Expenditure		
Education	28,500	
Health	9,500	
	<hr/>	38,000
TOTAL		<hr/> 50,038

882. Had the established procedures been followed, the Appropriation Account would have reflected as expenditure an amount of \$9.5M plus an apportionment of the Management Consultancy costs of \$12.038M.

883. In relation to the Management Consultancy, it was noted that the contract for such service was awarded to a private Consultancy Firm without adherence to Government's Tender Board regulations.

Subhead 25001 - Office Furniture and Equipment

884. Amounts totalling \$2.5M were budgeted to be spent on the acquisition of furniture and equipment of which sums totalling \$1.398M were expended. However, instances were noted where the three(3) quote system was not observed when purchases were made from private agencies.

Subhead 25002 - Equipment

885. An amount of \$4.6M was budgeted to be spent on the purchase of equipment including two(2) PABX systems. However, no expenditure was incurred.

DIVISION 517

GUYANA WATER AUTHORITY

CAPITAL EXPENDITURE

886. The Guyana Water Authority (GUYWA) was established by Act No.3 of 1972, and is therefore subject to separate financial reporting and audit. The last set of accounts to be audited and reported on was in respect of 1987. The amount of \$448.412M shown in the Appropriation Account as having been disbursed, was confirmed as having been received by the Guyana Water Authority.

887. Excess expenditure totalling \$10.712M was shown as having been incurred under Subhead 28006 - Water Improvement (Master Plan). The Accounting Officer explained that a supplementary estimate of \$12M was incorrectly recorded under this subhead, resulting in the excess expenditure and that there was a corresponding saving under the correct subhead.

DIVISION 520

**MINISTRY OF PUBLIC WORKS, COMMUNICATION
AND REGIONAL DEVELOPMENT**

CAPITAL EXPENDITURE

Subhead 11001 - Demerara Harbour Bridge

888. The sum of \$176.1M was provided for under the subhead for the reconstruction of flotation units and fabrication of buoys for the Demerara Harbour Bridges, of which sums totalling \$220.877M were expended, giving an excess expenditure of \$44.777M. However, an advance from the Contingencies Fund was issued to cover the excess. Up to the time of this report, no supplementary estimates were laid before the National Assembly to clear the advance.

889. The sum of \$21.589M was expended for management fees, data processing services, rental of residence and other unrelated expenditure. This represented a misallocation of expenditure.

890. Invoices from the suppliers were not seen to substantiate four(4) payments totalling \$2.924M.

891. Fourteen(14) payments totalling \$10.003M were made in 1993 for works undertaken in 1992. However, the requisite approval from the Secretary to th Treasury authroising such payments was not seen.

Subhead 12001 - Government Buildings

892. The sum of \$19.391M was expended for rehabilitation works on Mariners' Club, Colgrain House and Farley House. Tender Board procedures were not, however, strictly observed in the award of contracts for the works undertaken, as follows:-.

- (a) Figures in the tender documents were in some instances altered or superimposed, and the initials of the persons opening the tenders were not seen;
- (b) The envelopes were not retained for audit inspection, as required by financial instructions; and
- (c) Copies of Compliance Certificates issued by the Commissioner of Inland Revenue to the contractors were not seen.

Subhead 12007 - Timehri Airport

893. The sum of \$29.7M was expended for rehabilitation and extention, installation of security alarms and consultancy services for the development of a Master Plan for the Timehri Airport. Included in this amount were twenty(20) payments totalling \$305,791 for repairs to vehicles. These payments represented a misallocation.

Subhead 12008 -Timehri Fire Hall

894. Excess expenditure totalling \$180,000 was made under this subhead. However, an advance from the Contingencies Fund was issued to cover the excess.

Subhead 14006 - Bridges

895. The sum of \$17.394M was expended under the subhead for rehabilitation bridges at Madewini, Mararuni, Cuyuni and Mahaica bridge. However, payments totalling \$223,453 were made for the purchase of milk, fuel and meals. These payments represented a misallocation of expenditure.

Subhead 14007 - Miscellaneous Roads

896. Amounts totalling \$60M were expended for rehabilitation of rural roads in the regions and in the purchase of road building equipment. Of these amounts, sums totalling \$16.720M were expended on the East Bank Demerara Road.

897. The following unsatisfactory features were noted in the award of a contract valued at \$5.139M for maintenance works from 33-mile Post, Garden of Eden to Timehri:-

- (a) Tenderers were required to submit bids to the Chief Works Officer instead of the Chairman of the Ministry's Tender Board. The Chief Works Officer was the person who had overall responsibility for designing the specifications of the works to be undertaken and for preparing the tender documents. It therefore appeared inappropriate for the bids to be sent to him;
- (b) There was no evidence that the envelopes for the tenders received were numbered and initialled by the Chairman and members of the Tender Board, as the envelopes were not presented for audit examination;
- (c) A list of tender documents received was not prepared and duly signed by the Chairman. As a result, the number of tenders received could not be determined;
- (d) The Tender Board Minutes dated 21 May, 1993 which considered and awarded the above contract was not in a form which could be considered acceptable. It merely stated the date and time of the meeting, the two(2) tenders and prices, the Engineer's Estimate and the conclusion. Details of discussion at the said meeting with regard to the basis for awarding the contract were not shown;
- (e) Although the Engineer's Estimate was given at \$5.486M a copy of the said estimate was not provided for audit examination, despite several requests to the Accounting Officer. In the circumstances, a comparison of the bids received with the Engineer's Estimate could not have been carried out;

- (g) Tenderers were required to carry out their own assessment of the extent of the work to be done under specified categories. Significant variations were, however, observed between the two(2) bids submitted by the contractor, a former employee of the Ministry, and the State-owned General Construction Company Limited(GCCL), as set out below.

DESCRIPTION OF WORK	BID SUBMITTED		VARIATION
	BY CONTRACTOR	BY GCCL	
	SQ. RODS	SQ. RODS	SQ. RODS
Weeding and Cleaning shoulders	3,715	4,234	519
Cleaning and clearing outlets	550	759	209
Depression of Alligator cracks	65	1,054	989
Surface Depressions	110	4,076	3,966
Pot holes repairs - Type 1	395	1,240	845
Type 2	450	1,680	1,230
Type 3	350	662	312
Surface treatment	618	2091	1,473

- (h) The bid submitted by GCCL was for the sum of \$20.890M but was not produced by the Ministry for audit examination, and a copy of the said bid had to be obtained from GCCL. It appeared inconsistent that the State-owned road construction company with several years of experience in road construction and rehabilitation and possessing all the relevant machinery and equipment, was denied the award of the contract in favour of an individual. It is understood that the cost was the overriding consideration in the award of the contract. This explanation should, however, be rejected since it would be a complete waste of taxpayers' money to compromise on the extent of the defects to be rectified.
- (i) The contract between the Ministry and the contractor did not include such standard features in contracts of this nature such as performance bond, liquidated damages, maintenance period and retention sums.

Subhead 14008 - Urban Roads/Drainage

898. Amounts totalling \$25M were expended as contribution for the rehabilitation of roads and drains in the six(6) Municipalities, as follows:-

	\$'000
Georgetown City Council	14,240
Corriverton Town Council	2,000
Rose Hall Town Council	1,500
Anna Regina Town Council	1,476
New Amsterdam Town Council	1,476
Others	4,308
	<hr/>
TOTAL	25,000
	<hr/>

899. The Municipalities are governed by the Municipal and District Councils Act and are subject to separate financial reporting and audit. The following set outs the position with regard to the status of this audits of the Municipalities:-

	YEAR LAST AUDITED
	<hr/>
Georgetown City Council	1986
Corriverton Town Council	1983
Rose Hall Town Council'	1981
Anna Regina Town Council	1990
New Amsterdam Town Council	1983

No financial statements were submitted for audit examination and certification for subsequent years.

Subhead 16003 Stellings
 Subhead 26001 Navigational Aids
 Subhead 27001 Reconditioning of Ships
 Subhead 27003 Reconditioning of Ferry Vessels

900. Amounts totalling \$177.5M were expended under the abovementioned subheads for various capital works as specified in the National Estimates. These amounts were paid over to the Transport and Harbours Department (TH&D) which was responsible for carrying out such works.

901. The Transport and Harbours Department is a legal entity and is subject to separate financial reporting and audit. The last set of accounts to be audited was in respect of 1992. Because of inherent uncertainties of a fundamental nature in relation to the assets and liabilities and income and expenditure, a disclaimer of opinion was given. No financial statements were submitted for audit examination and certification for 1993. The sum of \$177.5M was, however, verified as having been received by the TH&D.

Subhead 17001 - Minor Works

902. Amounts totalling \$4.995M were expended on minor works. Twelve(12) payments totalling \$1.143M which should have been charged to subheads under the current expenditure were, however, met out of this subhead. This represented a misallocation of expenditure.

Subhead 19001 - Infrastructure Development and Buildings

903. The sum of \$24M was paid over to the Central Housing and Planning Authority(CHPA) for the rehabilitation of Phase II of the Wortmanville Flats and the development of house lots in seventeen(17) Government housing estates.

904. The CHPA is a legal entity and is subject to separate financial reporting and audit. Since its establishment in 1970, no financial statements were submitted for audit examination and certification, and therefore there has been a lack of financial reporting for the last twenty-three(23) years. The amount of \$24M was, however, verified as having been received by the CHPA.

Subhead 19002 - Urban Rehabilitation Programme

905. The Urban Rehabilitation Project is jointly funded by the Government of Guyana and the Inter-American Development Bank and is subject to separate financial reporting and audit. The sum of \$78.751M was paid over to the Urban Rehabilitation Project to finance the Project. The accounts of the Project were last audited in 1993, and the amount of \$78.751M was verified as having been received by the Project.

General Comments

906. The Contracts Register was not properly written up as the contract sums and balances were not reflected in this record which bore no evidence of supervisory checks.

907. Tender Board Minutes for seven(7) meetings were not produced for audit examination, and four(4) instances were observed where the reasons for not accepting the lowest bids were not stated in the Tender Board Minutes.

908. Several tenders were awarded by the Departmental Tender Board of the Ministry of Public Works, Communications and Regional Development in respect of work undertaken by other Ministries and Departments. These should have been dealt with by the tender boards of the respective Ministries or Departments, or where applicable, by the Central Tender Board.

909. Several contracts were not presented for audit examination, and a number of contracts were not entered into the Contracts Register.

910. Numerous contracts were awarded by the Permanent Secretary for works and services for amounts between \$180,000 and \$450,000. However, there was no evidence that the three(3) quote system was adhered to in the awarding of these contracts, contrary to Tender Board Regulations.

911. Supporting documents in respect of fourteen(14) payments totalling \$5.226M were not attached to the payment vouchers to substantiate the expenditure incurred.

DIVISION 526

MINISTRY OF FINANCE

CAPITAL EXPENDITURE

Subhead 24002 - Water Transport

912. There was no budgetary allocation under this subhead. However, expenditure totalling \$1.129M was incurred for the purchase of a boat for the Customs Department. No satisfactory explanation was given why supplementary estimates were not approved to meet this expenditure. In the circumstances, the transaction could not be considered as properly authorised.

Subhead 25001 - Equipment

913. The amount of \$91.025M was voted for the purchase of computers for the Inland Revenue Department, the Customs Department and the Ministry of Finance, of which the sum of \$9.111M was expended. In addition to the purchase of computer facilities,

other equipment such as facsimile machine, duplicating machine; refrigerator, four burner cooker, firearms, fans, calculators, etc. valued at \$6.371M were purchased. There was, however, no evidence that approval was granted for a change in programme to accommodate these purchases.

Subhead 25002 - Infrastructure Rehabilitation Program(IRP)

914. The amount of \$75M was budgeted for the recruitment of consultants and the purchase of office equipment for the Project Coordinating Unit of the IRP, of which sums totalling \$48.489M were shown as having been expended. Enquiries, however, revealed that Project Coordinating Unit only received \$15M, most of which were spent on administrative expenses. Up the time of this report, the discrepancy was being investigated.

Subhead 45010 - Guyana Electricity Corporation

915. The amount of \$2.019 billion was voted to assist the Guyana Electricity(GEC) in the purchase of fuel and to provide finance for its rehabilitation, of which sums totalling \$1.760 billion were disbursed.

916. The GEC is subject to separate financial reporting and audit, and a private firm of auditors functioned as the External Auditors. The last set of accounts to be audited was in respect of 1992. The amount of \$1.760M was verified as having been received by/on behalf of the GEC.

DIVISION 527

HUMAN RESOURCE DEVELOPMENT PROGRAMME

CAPITAL EXPENDITURE

917. The Human Resource Development Programme is funded jointly by the Government of Guyana and the Inter-American Development Bank and is subject to separate financial reporting and audit. The External Auditors are a private firm of auditors, and the last set of accounts to be audited was in respect of 1993. The amount of \$82.829M shown as having been disbursed was verified as having been received by the Programme.

DIVISION 528

MINISTRY OF TRADE, TOURISM AND INDUSTRY

CAPITAL EXPENDITURE

Subhead 47001 - GUYMIDA

918. The Guyana Manufacturing and Industrial Development Agency (GUYMIDA) was established by Act No.15 of 1984 and is subject to separate financial reporting and audit. The last audited accounts of GUYMIDA was in respect of 1993. The amount of \$3M was verified as having been received by GUYMIDA.

DIVISION 531

REGION 1 - BARIMA/WAINI

CAPITAL EXPENDITURE

919. Amounts totalling \$7.317M were expended by the Region as part of its capital expenditure programme for the year. Most of the expenditure related to the awarding of contracts for the provision of goods and services. However, tender board procedures were not followed in the awarding of contracts. It was explained that contracts were awarded to persons on the basis of their performance and reliability on previous jobs undertaken for the Region.

920. Physical verification of the works undertaken could not have been carried out because of problems relating to the accessibility of the various locations where the works were executed.

DIVISION 532

REGION 2 - POMEROON/SUPENAAM

CAPITAL EXPENDITURE

Subhead 12001 - Buildings (Health)

921. An amount of \$4.5M was voted for the rehabilitation of the Suddie Hospital and the dispenser's quarters at Supenaam and the installation of a 3-phase power supply at the Suddie Hospital, of which sums totalling \$4.492M were expended. However, no expenditure was incurred on the installation of the 3-phase power supply. In addition, amounts totalling \$1.613M were expended on other works. There was, however, no evidence of approval being granted for a change in programme to accommodate the additional works.

Subhead 12002 - Buildings (Education)

922. Amounts totalling \$4.5M were voted for the rehabilitation of two(2) schools and the construction of toilets for 30 other schools. However, several other schools were rehabilitated at a cost of \$696,000. No approval was seen for a variation in programme to accommodate the additional works. In addition, amounts \$326,078 were expended on transactions unrelated to the programme e.g. purchase of meals, photocopying, purchase of gasoline and spare parts, and therefore represented a misallocation of expenditure.

Subhead 12003 - Buildings (Administration)

923. An amount of \$500,000 was expended for the enclosure of the bottom flat of the Administration building. However, payments totalling \$14,985 were made for transactions unrelated to the programme, e.g. travelling for the Regional Executive Officer and purchasing of stationery, and therefore represented a misallocation of expenditure.

Subhead 13004 - Miscellaneous D. & I Works

924. Amounts totalling \$7M were expended on miscellaneous D & I Works. However, sums totalling \$1.777M were expended on transactions unrelated to the programme, e.g, payments for printing, travelling and subsistence, and therefore represented a misallocation of expenditure.

DIVISION 533

REGION 3 - WEST DEMERARA/ESSEQUIBO ISLANDS

CAPITAL EXPENDITURE

Subhead 41001 - Bridges

925. Amounts totalling \$2M were voted for the rehabilitation of four(4) bridges, of which sums totalling \$1.731M were expended. However, only two(2) bridges were renovated. The Accounting Officer explained that the funds voted were inadequate to rehabilitate the other bridges.

Subhead 12001 - Buildings (Education)

926. Amounts totalling \$7.1M were voted for the construction of a Headmaster's quarters and three(3) nursery schools, the rehabilitation of one(1) primary school and the purchase of fifty(50) water tanks, of which sums totalling \$7.872M were expended. Therefore, excess expenditure totalling \$772,000 was incurred without approval.

927. A physical inspection of the Headmaster's quarters which was constructed revealed that the building had certain structural defects and was incomplete. In addition, only two of the three nursery schools were constructed but additional works needed to be carried to make them operational. Only twenty-nine(29) water tanks were also bought.

Subhead 13001 - Agricultural Development/D & I

928. Amounts totalling \$9M were voted for the purchase of ten(10) winches for sluices in the Region, the construction of revetment on the wings of a river sluice at La Grange and the rehabilitation of drainage canals in Canal No. 1, of which sums totalling \$6.755M were expended. However, only three(3) winches were bought, and at the time of inspection one(1) was lying in the store. It was explained that the koker door at the Hubu sluice needed to be repaired before the winch could be placed in position.

Subhead 13002 - East Bank Essequibo Dev. Project

929. The East Bank Essequibo Development Project is an agricultural development project funded jointly by the Government of Guyana and the International Fund for Agricultural Development (IFAD). The Project is subject to separate financial reporting and audit. The last set of accounts to be audited and reported on was in respect of 1993. The amount of \$214.237M shown in the Appropriation Account as having been disbursed was verified as having been received by the Project.

DIVISION 534

REGION 4 - MAHAICA/BERBICE

CAPITAL EXPENDITURE

Subhead 12001 - Buildings (Education)

930. An amount of \$3.2M was provided for the rehabilitation of two(2) schools and the construction of one(1) school, of which sums totalling \$2.199M were expended. However, only one of the two schools was rehabilitated. It was explained that a donor agency had already rehabilitated the school in question in 1991 and that the proposed rehabilitation in 1993 was an error.

HEAD 535

REGION 5 - MAHAICA/BERBICE

CAPITAL EXPENDITURE

Subhead 11001 - Bridges

931. An amount of \$310,000 was expended for the rehabilitation of the Mahaicony River Bridge involving the replacement of liners and decking. However, at the time of inspection the liners were displaced as a result of the heavy traffic. The Engineer explained that the beams had deteriorated to the extent that the nails used could not have effectively secured the liners.

Subhead 12003 - Buildings (Education)

932. Amounts totalling \$3.964M were expended on the rehabilitation of the Belladrum Community High School and the Rosignol Secondary School. However, the works were carried out through the award of numerous small contracts whose limits did not require the adjudication by a tender board. Had the rehabilitation works been dealt with in one block, tender boards procedures would have been applicable and there would have been possibilities of cost savings.

Subhead 12004 - Building (Health)

933. Amounts totalling \$900,000 were voted to rehabilitate the Mahaicony Cottage Hospital and the Medex quarters at Rosignol of which sums totalling \$881,000 were expended. However, amounts totalling \$156,000 were expended on rehabilitation works the at RDC Administration building and senior health inspector quarters at Fort Wellington. There was no evidence that approval was granted for a change in programme to accommodate the additional works.

Subhead 13001 - Drainage and Irrigation

934. Amounts totalling \$6M were voted for the rehabilitation and construction of drains, canals, bridges, box kokers and tail regulators in the Rosignol/No. 12 and the Mahaica/ Mahaicony areas. An inter-departmental warrant for this sum was issued to the Ministry of Agriculture to carry out the works on behalf of the Region. However, no financial returns from the Ministry of Agriculture were seen in support of the expenditure. In the circumstances, it could not be determined whether value was received in respect of the warrant issued.

DIVISION 536

REGION 6 - EAST BERBICE

CAPITAL EXPENDITURE

Subhead 11001 - Bridges

935. Amounts totalling \$4.2M were voted for the rehabilitation of two(2) bridges at the Black Bush Polder. However, three(3) bridges were rehabilitated at a cost of \$4.202M. There was, however, no evidence that approval was granted for a change in programme to accommodate the additional works.

Subhead 13002 - Drainage and Irrigation

936. Sums totalling \$1.9M were expended on the rehabilitation of the Whim/Bloomfield Distributary irrigation canal with a view to improving water control to facilitate agricultural production. However, despite the full flow of irrigation water through the distributary, the lands were not being cultivated because of poor drainage attributable to the clogged up channels and defective sluices at Letter Kenny and Whim.

General

937. An examination of Engineer's estimates relating to contracts awarded revealed that they were not properly prepared. The estimates were either in the form of bills of quantities or summaries of costs, and the types of material to be used were in many cases not specified. In addition, no proper valuation of work was done before payments were made to contractors. A mere certificate to the effect that sufficient work had been satisfactorily done was given but details of the work done in relation to the bills of quantities were not stated.

DIVISION 537

REGION 7 -CUYUNI/MAZARUNI

CAPITAL EXPENDITURE

Subhead 11001 - Bridges

938. Amounts totalling \$1.103M were expended on the construction of two bridges. In relation to the construction of the bridge linking Byderabo with Bartica in which a contract valued at \$578,074 was entered into, tender documents submitted by the contractor and the Engineer's estimate were not presented for audit examination.

Subhead 12001 -Buildings (Education)

939. An amount of \$4M was expended for the rehabilitation of three(3) schools and the construction of a school at Bartica. In relation to the latter, the sum of \$2.718M was budgeted to complete the school, of which \$2.082M was expended. However, the difference of \$636,000 was used to purchase other materials and therefore there has been a misallocation of expenditure. Physical verification of the works relating to the rehabilitation of the three(3) schools could not have been undertaken because of the inaccessibility of the area.

Subhead 12002 - Buildings (Health)

940. An amount of \$6M was budgeted for the rehabilitation of four(4) health buildings, of which sums totalling \$5.998M were expended. However, no work was done at the mortuary which was identified for rehabilitation. In addition, three(3) other buildings were rehabilitated. However, there was no evidence that approval was granted for a change in programme to carry out the additional works.

DIVISION 538

REGION 8 - POTARO/SIPARUNI

CAPITAL EXPENDITURE

Subhead 12001 - Buildings (Education)

941. The amount of \$3M was budgeted for the construction of three (3) schools at Karisparu, Maikwak and Kaibarupai and a pavilion at Paramakatoi of which sums totalling \$1.104M were expended for the year. The programme of approved activities to indicate how much money was allocated for each school and the pavilion was not provided for inspection. As a result, it was not possible to ascertain whether actual expenditures exceeded the approved limits for each of two (2) schools and the pavilion which were built. Because of the inaccessibility of the areas where the schools were constructed, it was not possible to physically verify the actual works.

942. Two (2) payments made for the construction of one of the schools and the pavilion totalling \$316,967 were uplifted by the accounting officer. However, the related authorisations to uplift payments on behalf of the contractors were not provided for inspection. The Accounting Officer explained that the cheques were not paid over because the works were not satisfactory completed.

943. Included in the amount expended under this subhead were six(6) payments totalling \$359,100 in respect of charter flights and travelling and subsistence. The Accounting officer explained that a decision was taken for the works to be done by self help, which necessitated this type of expenditure.

Subhead 25001 - Furniture and Equipment

944. The amount of \$200,000 was budgeted for the purchase of furniture and equipment for schools. The programme of activities detailing the furniture and equipment approved to be purchased was not provided for inspection. In addition, it was observed that a typewriter was purchased costing \$101,760 for the Regional Education Office.

General

945. A contractors' performance register was not kept and the Contracts Register was not satisfactorily maintained. Returns of contractors' earnings submitted to the Commissioner of Inland Revenue were also not submitted for audit examination.

DIVISION 539

REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO

CAPITAL EXPENDITURE

Subhead 11001 - Bridges

946. An amount of \$1.7M was voted for the construction of three(3) bridges to provide improved access to other locations. However, no expenditure was incurred. The Accounting Officer explained that the funds were inadequate to meet the expenditure.

Subhead 12001 - Buildings (Education)

947. The amount of \$2.1M was budgeted for the construction of four(4) schools and the completion of another, of which \$1.798M was expended in the construction of three(3) schools. A contract valued at \$465,220 was awarded for the supply of shingles to one of the buildings but tender board procedures were not followed. In addition, boards were supplied instead of shingles. As a result, the roof of the building had to be replaced.

Subhead 12002 - Buildings (Health)

948. Amounts totalling \$1.712M were voted for the construction of an administrative office and laboratory at the Lethem Hospital and the rehabilitation of a health centre. However, no work was done, and expenditure totalling \$270,000 was incurred in the purchase of materials. The Accounting Officer explained that no work could have been done because of late releases of funds.

Subhead 12003 - Buildings (Administration)

949. Amounts totalling \$500,000 were voted for the construction of two(2) offices. However, no work was done, and amounts totalling \$290,000 were expended on the purchase of materials.

Subhead 14001 - Roads

950. Amounts totalling \$3M were voted for the rehabilitation of the road from Good Hope to Karasabi to provide improved road conditions and to reduce vehicular operational costs. However, no expenditure was incurred. The Accounting Officer explained the funds allocated were insufficient to carry out the works.

Subhead 25002 - Furniture (Education)

951. An amount of \$108,000 was expended for supplying 180 pairs of desks and benches. However, only 71 pairs were supplied at the time of inspection. The Accounting Officer explained that the house of the person supplying the furniture was destroyed by fire, and the remaining furniture was destroyed in the fire.

Subhead 28001 - Water Supply

952. An amount of \$1M was budgeted to purchase hand pumps and to complete construction of reservoir of which only \$192,000 was expended in the construction of reservoir. The Accounting Officer explained that project was aborted because of the inexperience of the contractor and the Region did not have the relevant skills.

DIVISION 540

REGION 10 - UPPER DEMERARA/BERBICE

CAPITAL EXPENDITURE

Subhead 12003 - Buildings (Health)

953. Amounts totalling \$879,000 were expended on the fencing and electrical works at the Upper Demerara Regional Hospital. Inspection of the works, however, revealed that the quality of workmanship and the materials used appeared to be of a substandard

nature. The Accounting Officer explained the matter was being investigated by the Field Auditor.

Subhead 25002 - Furniture (Education)

954. Amounts totalling \$344,000 were expended on the purchase of furniture for schools in the Region. A contract was awarded in September 1993 for the construction 121 desks and benches to be delivered in November 1993. At the time of inspection in March 1994 only 89 desks and benches were delivered.

Subhead 28001 - Water, Supply

955. Amounts totalling \$500,000 were voted for the rehabilitation of the water supply system at Linden. At the time of inspection only the materials were purchased and no rehabilitation was done. The Accounting Officer explained that the Region was awaiting the completion of infrastructure works by LINMINE before any rehabilitation could be done.

General

956. The Contracts Register was not satisfactorily maintained, as the contract sums and outstanding balances on contracts were not reflected in this record.

DIVISION 543

MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

CAPITAL EXPENDITURE

Subhead 12002 - Primary Education Project

957. The Primary Education Improvement Programme is funded jointly by the Government of Guyana and the Inter American Development Bank. The Programme is subject to separate financial reporting and audit, in keeping with the contractual requirements.

958. The report of the Auditor General on the financial statements of the Programme for the period under review was issued on 30 April 1994. The amount of \$131.281M shown as having been disbursed to the Programme was received and the expenditure was verified as having been properly utilised in accordance with the terms and conditions of the Agreement.

Subhead 12003 - Department of sports

959. Amounts totalling \$2.023M were expended on the purchase of sports equipment. However, because of the unsatisfactory state of recordkeeping in general and storekeeping in particular, it could not be determined whether all the items purchased were received and duly brought to account.

Subhead 12007 - Building (National Library)

960. The National Library was established by the National Library Act, Chapter 40:01 of the Laws of Guyana. The last set of audited accounts was in respect of 1988. Financial statements for the years 1989 - 1993 were not submitted for audit examination. Notwithstanding this, the amount of \$6M shown as having been disbursed to the National Library was verified as having been received by it.

Subhead 12009 - Critchlow Labour College

961. The Critchlow Labour College was registered in 1968 as a company limited by guarantee and was being audited by a private auditor. The accounts of the College were last audited for the year ended 31 December 1988. The amount of \$1M was verified as having been received by the College.

Subhead 19001 - Sector Programme (Education)

962. An amount of \$100M was voted for the following:-

- rehabilitation and establishment of water, sanitation and library facilities in selected nursery, primary and secondary schools;
- training of teachers in Hinterland areas; and
- survey for technical and vocational training.

The Programme was being funded from a grant from the European Communities General Import Programme(GIP).

963. Although disbursements were made from a special bank account held at the Bank of Guyana, no expenditure was recorded in the Appropriation Account under this subhead because the funds had not flowed through the Consolidated. As a result, there were no withdrawals and hence no corresponding expenditure.

964. Payments totalling \$50.038M were made from the special bank account to meet the following expenditure:-

	\$'000	\$'000
Management Consultancy		12,038
Project Cost:		
Education	28,500	
Health	9,500	
	<hr/>	
		38,000
 TOTAL		 <hr/> 50,038

Had the funds flowed through the Consolidated Fund, amounts totalling \$28.5M plus an apportionment of the of the Management Consultancy costs would have been reflected in the Appropriation Account under this subhead. In addition, the Government's Tender Board Regulations were not followed in the award of the contract for Management Consultancy.

Subhead 26011 - Development of Text Books

965. Amounts totalling \$13.1M were voted for the writing and printing of text books in eight(8) subjects, of which sums totalling \$9.945M were expended. Included in this expenditure, however, were payments totalling \$1.036M which were made on matters totally unrelated to the project, some of which would have been more appropriately charged to current expenditure. In addition, there was no evidence that approval was granted for a change in programme to accommodate these payments.

General Comments

966. Invitations for tenders for the award of contracts were not publicly advertised in accordance with established procedures but were done on a selective basis from contractors who have been doing jobs for the Ministry over a period of years. As a result, it could not be satisfactorily determined whether the works were executed at the most competitive prices, having regard to quality and other associated factors.

967. The Contracts Register was not written up to indicate progress payments made on each contract, and copies of contracts produced for audit examination were not sequentially arranged. Instances were also noted where contractors did not produce compliance certificates from the Inland Revenue Department before being awarded contracts.

968. An examination of the Contracts Register revealed the following shortcomings:-

- (a) The Register was not written up properly to reflect details such as payment voucher no, date of payment, progress payment etc.;
- (b) Contracts issued for capital work were not separated from those issued for current expenditure , or from the petty contracts issued;
- (c) The Register was kept and maintained by the Buildings Division instead of by the Accounts Department;
- (d) The Register bore no evidence of supervisory checks;

969. A statement of contractors' earnings was not prepared and submitted the Commissioner of Inland Revenue, as required by existing financial instructions.

OTHER MATTERS

AUDIT OF PUBLIC CORPORATIONS AND OTHER BODIES

970. In November 1993 an amendment to the Financial Administration and Audit Act was passed into Law. This amendment statutorily appoints the Auditor General as the External Auditor of Public Corporations and all other bodies in which controlling interest vests in the state. The new law also allows the Auditor General to engage the services of Chartered Accountants, publicly carrying on the profession of accountants in Guyana, to carry out audit work on his behalf on the accounts of these entities.

971. The Act elaborates the procedures to be followed in contracting Chartered Accountants and establishes an Evaluation Committee independent of the Audit Office to consider applications by Chartered Accountants to conduct audits on behalf of the Auditor General. The Committee is chaired by the Secretary to the Treasury.

972. The Audit Office has set up strict procedures for approving audit plans and reviewing the field work and audit testing carried out by the accounting firms. These procedures enable the Auditor General to rely on the quality and professional standard of the work carried out.

973. In December 1993 the audit work for twenty(20) entities were successfully contracted out to the auditing firms as indicated below:-

<u>PUBLIC BODY</u>	<u>CONTRACTED FIRM</u>
Guyana Stores Limited	Deloitte and Touche
Guyana Airways Corporation	Deloitte and Touche
Guyana Electricity Corporation	Deloitte and Touche
Guyana National Engineering Corporation	Deloitte and Touche
Guyana National Newspapers Limited	Deloitte and Touche

<u>PUBLIC BODY</u>	<u>CONTRACTED FIRM CONT'D</u>
Guyana National Printers Limited	Deloitte and Touche
Guyana Stockfeeds Limited	Deloitte and Touche
Guyana Post Office Corporation	Deloitte and Touche
Guyana Rice Milling and Marketing Company	Deloitte and Touche
BIDCO	Deloitte and Touche
LINMINE	Deloitte and Touche
BERMINE	Deloitte and Touche
Guyana Pharmaceutical Corporation	Christopher Ram & Co.
Guyoil	Christopher Ram & Co.
Guyana National Shipping Corporation	Christopher Ram & Co.
NEOCOL	Christopher Ram & Co.
Guyana Broadcasting Corporation	Christopher Ram & Co.
Sanata Textiles Limited	KPMG Peat Marwick
National Padi and Rice Grading Centre	KPMG Peat Marwick
Guyana Rice Export Board	KPMG Peat Marwick

974. At the time of writing this report the audit, the audits five (5) of the above entities have been completed and reports issued while the audits of seven (7) were at various stages of completion. In respect of the other eight (8) entities, the audits could not have been started because the audits of the previous years had not been finalised.

975. Because of staffing difficulties, the Audit Office has decided to contract out the audits of the following ten (10) other entities:

- IDB Loan No. 912/SF-GY: Social Impact Amelioration Programme
- Guyana Co-operative Agricultural and Industrial Development Bank
- Guyana Co-operative Insurance Service
- Guyana Co-operative Mortgage Finance Bank
- Guyana Gold Board
- Guyana Marketing Corporation
- Guyana National Co-operative Bank
- GNCB Trust Corporation
- Guyana Sugar Corporation Limited
- University of Guyana

976. At the time of writing, the Audit Office was awaiting the recommendations of the Evaluation Committee in relation to the award of the contracts for audit services in respect of the above entities.

977. The implementation of the new law has gone smoothly and may be regarded as being very successful. The private accounting firms have cooperated fully in the process and the Audit Office is already seeing the benefits of the improved audit arrangements. It is hoped very much that other accountancy firms will be attracted to bid for audit work and will help contribute to the Audit Office's efforts to restore effective, credible and reliable external audits and to improve the financial control of these public sector bodies. This new arrangement will help provide better accountability to this currently very large and important area of the public sector.

PUBLIC ACCOUNTS COMMITTEE

978. In December 1993 the Public Accounts Committee (PAC) of the National Assembly met for the first time since 1990. The last report of this very important select Committee was tabled in the National Assembly in 1984 and concerned the 1967 Government Accounts. Its reactivation and resuscitation are very encouraging signs in the development of effective public accountability and Parliament's interest in financial control and good governance.

979. The Public Accounts Committee (PAC) is the sessional select committee of the National Assembly which is instructed under Standing Orders and by parliamentary practice, tradition and precedent to consider the accounts of the Government and other Agencies along with the Reports of the Auditor General thereon. The Standing Order relating to the Public Accounts Committee states:-

"70 (2). There shall be a committee to be known as the Public Accounts Committee to consist of not less than six or more than ten Members to be nominated by the Committee of Selection as soon as may be after the beginning of each session. It shall be the duty of the Committee to examine the accounts showing the appropriation of the sums granted by Parliament to meet public expenditure and such other accounts laid before the Assembly as the Assembly may refer to the Committee together with the Auditor General's report thereon".

980. The Public Accounts Committee's examination of the accounts completes the process of parliamentary control over expenditure which begins with the passing of the annual Appropriation Law. The object of the Appropriation Law (and of any other subsequent Supplementaries) is to ensure that the prior approval of the National Assembly is obtained before expenditure is incurred by the Government. The object of the PAC's examination is to ensure that money has been spent in the way that the National Assembly intended.

981. The Government's Accounts are certified by the Auditor General and submitted to the National Assembly. They are then considered by the PAC together with the related Auditor General's Report. The PAC uses the Auditor General's Report as a convenient starting point for its enquiries. The accounts submitted to the National Assembly are the responsibility of the Accountant General (where applicable) and the Accounting Officers and Principal Receivers of Revenue in the Ministries/Departments. In particular, it is the Accounting Officers and Principal Receivers of Revenue who are directly answerable to Parliament for the expenditure, revenues and other accounting in their Ministries/Departments. The Committee's

examination is thus directed to the official and not to the political heads of the Ministries concerned. Only in very exceptional circumstances eg. where the Accounting Officer has been over-ruled by his Minister, would the question of ministerial responsibility come before the Committee.

982. It is important to note that the Committee represents the National Assembly as a whole and not the separate political parties to which individual members belong. The membership is usually chosen in proportion to the party strength in the House. This is reinforced by another Standing Order 72(1) which stipulates that "every select committee shall be so constituted as to ensure so far as is possible, that the balance of parties in the Assembly is reflected in the Committee." By convention the Chairman is usually a senior backbench opposition member. As Harold Wilson said some years ago, when he was Chairman of the Public Accounts Committee of the British House of Commons:-

"The essential fact is that this Committee is a Committee of the House responsible to the House as a whole, and is not a battleground for party faction..... I believe it is true to say that the authority of the Committee is greatly enhanced by its unanimous character and I hope the complete objectivity of its reports. It is fair to say that many Honourable Members of both parties have made great endeavours and have sometimes sacrificed personal view to ensure that this should be so."

983. The Committee is thus required to be unbiased and should conduct its business on non-political and non-governmental lines. It does not concern itself with the merits of policy; its interest in this area is whether policy is carried out efficiently, effectively and economically. Its other main functions are to see that public monies are applied for the purposes prescribed by Parliament, that extravagance and waste are minimised and that sound financial practices are encouraged in estimating and contracting and in administration generally. The Committee also examines closely and critically all Government Departments' spending in excess of their voted provisions. In this regard, it takes evidence primarily from Accounting Officers of the audited government departments and public sector agencies concerned.

984. The Report of the Public Accounts Committee contains the results of its enquiries, and based on the factual evidence it has obtained its conclusions and recommendations for further action. The PAC's Report is agreed by all members of the Committee and is to be a consensus of their views regarding the matters they have investigated. The Government responds to PAC's Report in a published Government Minute, giving information on the steps the Government will be taking to implement the Committee's

recommendations and to apply the wider lessons learned. The Committee follows up on these promises of action from the Government at later sessions of the Committee.

985. The close cooperation which exists between the Auditor General and the Committee within their respective independence is a significant factor enhancing Parliamentary scrutiny of public finance. The effectiveness of the PAC's work is largely reflected on the fact that it has the Auditor General's Report as a convenient and factual starting point.

986. The establishment of an active and influential Public Accounts Committee greatly enhances Parliament's ability to control and scrutinise public finances. It very importantly and considerably improves the Government's public accountability and the transparency of Government business. It helps also significantly to ensure that the Government does achieve good value for money, propriety and stewardship in the use of public resources.

987. The Public Accounts Committee met on several occasions between December 1993 and February 1994 to consider the 1992 Public Accounts, Appropriation and Revenue Accounts and the Auditor General's Report thereon. Before the official sessions of the Committee the Office of the Auditor General had several meetings with the Chairman of the PAC, the Secretary to the PAC, and with the Committee as a whole to discuss the starting up of the Committee. The Office of the Auditor General prepared considerable amounts of briefing material and guidance and procedure notes and papers to help guide and facilitate the Committee begin its vital and important tasks. It is hoped that the Public Accounts Committee will complete its important work, and a report from this key Parliamentary Committee is laid in the National Assembly very soon.

DRAFT NATIONAL AUDIT ACT

988. The Office of the Auditor General (OAG) is currently benefitting from a technical assistance programme being funded by the Inter-American Development Bank (IDB) and managed by the United National Development Programme (UNDP). Part of the programme involves a UNDP Technical Adviser carrying out, inter-alia, a diagnostic study of the OAG in order to recommend possible changes in legislation to strengthen the OAG's role in the public accountability process. The safeguard of appropriate legislative and constitutional references is extremely important for the Auditor General and his Audit Office. Few Governments, however democratic, totally welcome the full range of their activities being subject to independent analysis and evaluation by a

professionally competent and well organised body. Every Government, however efficient, is from time to time vulnerable on the propriety and irregularity of their expenditure, on the economy and efficiency of their use of public resources, or on the effectiveness of their programmes and projects. Public and often critical reports from the results of the Auditor General's investigations are seldom therefore always relished. In such circumstances there is, almost inevitably, a temptation for a Government to try and interfere with the Auditor General's work, either by attempts generally to restrict or curtail his powers and independence, to provide him with insufficient resources to fulfil his mandate or to frustrate and ignore his investigations. This tendency needs to be jealously and firmly guarded against so as to ensure that the vital public and parliamentary accountability processes continue to work well. It is imperative therefore that the Auditor General is protected by strong, appropriate and proper legal references.

990. The Technical Advisor has now reviewed the legislation governing the role of the OAG and has identified a number of changes to strengthen that role and to enhance the OAG's independence. In the light of the changes identified he is recommending a separate National Audit Act and certain minor changes in the Constitution. I am in full agreement with the proposed new legislation and the consequential minor changes to the Constitution. We know that there are plans for a comprehensive constitutional review which will take a considerable period of time, and that it will not be desirable to amend the Constitution in a piecemeal manner. This has been taken into account in the framing of the proposed new law, and there is expected to be no inconsistency if the proposed law is passed before the constitutional review; and no need for further changes in legislation if the proposed constitutional changes are eventually accepted.

991. The proposed National Audit Act will provide for:-

- the creation of an administratively and functionally independent Audit Office;
- a revised accountability time-table for the Public Accounts, Auditor General's Report, Public Accounts Committee Report, and Government Minute;
- the creation of a parliamentary Audit Office Commission to examine the budget of the Audit Office and appoint an auditor of the Audit Office;
- full powers to carry out performance or Value for Money (VFM) audits;

- the consolidation of the powers of the Auditor General to audit public corporations and statutory bodies and to contract out those audits to Chartered Accountancy firms;
- penalties to be levied by the Secretary to the Treasury for the late submission of the Public and Appropriation Accounts.

992. The changes proposed to the Constitution provide for:-

- direct reporting to the National Assembly;
- limiting the tenure of the Auditor General to a period of ten (10) years; and
- strengthening the independence of the Auditor General and removing him from the public service.

993. These changes are vitally necessary if the OAG is to effectively fulfil its role as the watchdog of public accountability and will bring Guyana in line with best practice seen in developed countries. They have been prepared to strengthen the Auditor General's independence and are necessary to make the Auditor General a more credible and effective external auditor of the public sector. A strong independent and effective Auditor General is a high priority and will help significantly to achieve and sustain good governance and the rule of administrative law in Guyana and promote a proper concern for the sensible and sound conduct of public business. The Auditor General also assists in improving financial control and the stewardship and honest handling of public money and assets. Most importantly it makes the Government accountable and helps taxpayers see that they are getting value for money from their tax dollars.

994. The draft National Audit Law and paper on Constitutional changes were passed to the Presidential Secretariat in early July of this year to enable the Cabinet to consider the new law. It is hoped very much that the Government will give this law some legislative priority so that it may be enacted very soon.

STAFFING AND SALARY DIFFICULTIES

995. The implementation of Government's new wages policy has had an adverse effect on the Audit Office. Given the nature of its work and the need to attract a particular skill, the previous Government, as part of its Economic Recovery Programme (ERP), had approved a special compensation package for the Audit Office. Indeed, studies by the World Bank, the UNDP and the IDB have

concluded that if the ERP was to succeed, certain key institutions would have to play a more crucial role, particularly the revenue generation and monitoring and control agencies, and the Audit Office was singled out for special consideration. With such a compensation package, the Audit Office did have some measure of success in attracting and retaining staff, although it was unable to have its full complement of staff because of the high demand for and scarcity of accounting skills.

996. The Government's new wages policy has removed the special status of the Audit Office. Grades have been lowered and the salaries for the various grades have been significantly reduced. While existing employees did not suffer a reduction in pay based on their substantive salaries, several officers who have been acting in higher positions have had their take-home pay reduced while those who are being promoted are getting very minimal increases because their substantive salaries are higher than the salaries of the next higher grades. In addition, all members of staff have been "red-circled" and there is therefore no guarantee of any reasonable increases in salaries for the foreseeable future. Given these adverse effects and the fact that the Private Sector as well as certain State-owned institutions are offering compensation packages significantly higher than those offered by the Audit Office, several officers have resigned and have taken up offers elsewhere. Further, because of the reduced salaries for the various grades, the Audit Office is unable to recruit staff to replace those who are leaving. The following table gives an idea of the level of staffing currently in place:-

DESCRIPTION	STAFF AUTHORISED	STRENGTH ACTUAL	VACANT
Snr. Deputy Auditor General	1	0	1
Deputy Auditor General	2	2	0
Assistant Auditor General	13	10	3
Principal Auditor	28	21	7
Auditor	43	21	22
Assistant Auditor	20	3	17
Senior Audit Clerk	32	12	20
Audit Clerk	70	52	18
Support Staff	44	26	18
TOTAL	253	147	106

997. Apart from the unique nature of the role of the Auditor General and the need to provide him with adequate staff to discharge his constitutional responsibilities, there is also legal safeguard against altering the numbers and grades without the approval of the National Assembly. Reference is made to Section 29 of the Financial Administration and Audit Act which reads as follows:-

" There shall be employed in the Office of the Auditor General such numbers and grades of officers as the National Assembly by resolution so directs".

998. The Audit Office is of the firm view that the PSM circular on the Government's new wages policy is not applicable to the Audit Office in the light of the above legal requirement. In order to clarify the issue, a legal opinion was sought from the Attorney General's Chambers, which opinion unfortunately did not support the Audit Office's view. As a result, an independent legal opinion was sought which opinion clearly indicates that the imposition of the PSM circular is ultra vires and can be struck out in a court of law. The Attorney General was apprised of that opinion by letter dated 18 August 1994 but to date the Audit Office has not received a response.

999. The Senior Minister of Finance and the Head of the Presidential Secretariat were approached in relation to the plight of the Audit Office, both of whom appeared sympathetic to the representations made by the Audit Office. However, to date no feedback has been received. This problem is seriously affecting the Audit Office's ability to carry out to an acceptable standard its constitutional mandate. This is a matter of grave public concern and the Government is urged to take early remedial action as a matter of some priority.

ENVIRONMENTAL AUDIT

1000. The efficient and effective management of our environment and natural resources is becoming increasingly important. It is now widely accepted that there are some clear relationships between the environment and economic growth and prosperity. In many developing countries economic growth and better social conditions have only been obtained at the expense of severe and ever growing depletion of natural resources and environmental degradation, damage and erosion. The poor management and the wasteful depletion of a country's natural resources and environment are therefore of key concern to everyone.

1001. It is understood that the Government is actively addressing these issues and will be proposing soon new Environmental Laws and regulations to help protect and manage our environment and natural resources. In Colombia recently, and as a direct result of the 1992 Earth's Summit Rio de Janeiro Declaration on Environmental Development, legislation has been passed that requires the Colombian Auditor General to carry out what is increasingly being called an "environmental audit" and present to Parliament an Annual Report on the Status of Natural Resources and the Environment. This has reportedly had a significant and beneficial impact in that Country and it is something I feel the Government should consider introducing to Guyana. The Office of the Auditor General obviously does not at present have the resources or skills to carry out such a difficult mandate fully and properly. However, should appropriate legislation be firmly proposed I am confident that international donor support from agencies such as the World Bank and the Inter-American Development Bank would be readily and immediately forthcoming to help provide the necessary resources and skills the Office of the Auditor General will require. I would therefore urge the Government to consider instituting similar legislation to require the Auditor General to Report annually to the National Assembly on the Status of Natural Resources and the Environment in Guyana.

IDB/UNDP AND OTHER PROGRAMME OF ASSISTANCE

1002. During the latter part of 1993 the Office of the Auditor General (OAG) was in receipt of assistance from the United Nations Development Programme (UNDP) and the Inter-American Development Bank (IDB) in the form of a small programme of institutional strengthening. This programme has promised funds to purchase badly needed vehicles, computers and office equipment; send on short term training fellowships two(2) officers to the USA General Accounting Office and one(1) to the UK National Accounting Office; and start up in-house distance learning accountancy training at the full professional and the technical levels.

1003. This institutional strengthening programme also provided the Office with the services for a one(1) year period of a Technical Adviser, Mr. Nicholas Treen. Mr. Treen is well known and respected in the Region for his effective work in the Cayman Islands and for the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) during his tenure from 1988 to 1992 as Auditor General of the Cayman Islands. Mr. Treen has also worked for the UK National Audit Office, has extensive international experience and is a leading expert in the development of Audit Offices. He has already made a significant and successful contribution to OAG's development and most significantly, as has been mentioned elsewhere, drafted a new Audit law for Guyana to make our Audit Office functionally and

operationally fully independent. Some of the other areas where Mr. Treen has been very helpful are, inter alia:-

- The setting up of procedures and arrangements to contract out the audits of over 20 Public Corporations to Private Accounting Firms.
- Assisting in the re-activation Public Accounts Committee (PAC).
- Proposing a new Organisational structure for the Office.
- Drafting the OAG's own Auditing Standards.
- Providing management and audit supervision training and advice.
- Setting up full professional and technician level accounting programmes.
- Starting a Value for Money (VFM) audit pilot programme.

1004. This assistance has been very important and helpful indeed, and I trying to persuade the donor community to provide funds to enable Mr. Treen to remain with the Audit Office for the next three(3) years. Further longer term support and assistance will be absolutely necessary following the introduction of the new National Audit Law if the Office of the Auditor General is to continue to build on its successes and become the strong and effective institution that will help ensure sustainable systems of public accountability, good governance and effective financial control which the country requires as an urgent priority.

1005. The Audit Office was also fortunate to receive assistance from two(2) volunteers under the Canadian Executive Service Organisation (CESO) and a volunteer from the British Executive Service Overseas(BESO) sponsored by the Canadian and British Governments respectively. The two(2) CESO volunteers helped with training on the audit of the Public Debt and provided technical advice on matters relating to the Public Accounts. The BESO volunteer is a civil engineer who is providing technical advice on capital works contracts. Both programmes have been successful, and the Audit Office hopes it will receive other similar help in the future.

ACKNOWLEDGEMENTS

1006. I wish to record my great appreciation and heartfelt thanks for the hard and conscientious work that my staff at the Audit Office have provided to produce this Report. This is the second year in succession that the statutory deadline for producing the Audit Report had been achieved. It has not been easy. Many difficulties, problems and resource restraints have had to be overcome to achieve this result which represents a significant improvement in financial reporting and accountability.

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

R E C E I P T S

HEAD NO,	DESCRIPTION	APPROVED ESTIMATES	ACTUAL RECEIPTS	AMOUNTS PAID IN CONSOLIDATED FUND	DUE TO CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
I	Customs and Excise	7,786,596	9,233,425	9,233,425	
II	Inland Revenue	8,266,177	8,159,430	8,159,430	
III	Stamp Duties	104,687	184,961	184,957	4
IV	Other Tax Revenue	4,131,000	4,773,351	4,773,351	
V	Fees, Fines etc,	154,166	217,281	217,279	2
VI	Interest	32	3,262	3,262	
VII	Rents, Royalties etc,	515,758	423,675	423,675	
VIII	Land Development Schemes	2,712	2,002	2,002	
IX	Dividends and Transfers	178,835	218,963	218,963	
X	Miscellaneous	117,322	264,670	264,670	
	TOTAL RECEIPTS	21,257,285	23,481,020	23,481,014	6
		=====	=====	=====	-----

P A Y M E N T S

HEAD NO,	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO/(FROM) CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
1	Office of the President	542,748	489,901	444,713	45,188
2	Guyana Defence Force	700,987	700,986	699,873	1,113
3	Guyana National Service	106,327	98,358	96,015	2,343
4	Office of the Prime Minister	8,633	8,248	8,060	188
6	Parliament Office	18,234	17,003	15,392	1,611
7	Office of the Auditor General	45,000	36,118	34,913	1,205
8	Office of the Ombudsman	490	487	469	18
9	Public and Police Service Commission	8,074	7,410	6,848	562
10	Teaching Service Commission	2,589	2,470	2,445	25
11	Public Prosecutions	9,279	7,981	7,954	27
12	Public Service Appellate Tribunal	819	787	770	17
13	Elections Commission	10,520	9,461	9,264	197
14	Public Utilities Commission	8,167	8,090	8,038	52
15	Ministry of Legal Affairs	3,777	3,288	3,225	63
16	Supreme Court of Judicature	19,398	16,962	16,178	784
17	Magistrates Court	15,579	13,725	11,935	1,790
18	Attorney General	18,387	15,652	15,595	57
19	Official Receiver	3,641	3,127	2,956	171
20	Deeds Registry	4,527	3,493	3,829	(336)
21	Ministry of Foreign Affairs	751,447	632,733	631,991	742
	C/F	2,278,623	2,076,280	2,020,463	55,817

HEAD NO,	DESCRIPTION	REVISED	PAYMENTS FROM	EXPENDITURE	DUE TO/(FROK)
		ESTIMATES	CONSOLIDATED		CONSOLIDATED
		\$'000	\$'0%	C000	\$`000
	B/F	2,278,623	2,076,280	2,020,463	55,817
22	Ministry.of Home Affairs	16,006	14,021	13,553	468
23	Ministry of Home Affairs - Police	738,176	720,505	711,878	8,627
24	Prisons	77,182	76,192	77,527	(1,335)
25	Police Complaints Authority	871	789	729	60
26	Fire Protection Centre	32,649	32,464	32,422	42
27	National Registration Office	123,935	80,482	40,939	39,543
28	General Register Office	5,667	5,351	5,329	22
29	Ministry of Agriculture	18,123	17,067	15,898	1,169
30	Crops and Livestock Division	349,079	342,406	303,370	39,036
31	Lands and Surveys Division	16,267	12,770	12,052	718
32	Hydraulics Division	8,461	16,224	5,665	10,559
33	Hydrometeorological Division	71,715	64,833	62,549	2,284
34	Fisheries Division	2,433	2,044	1,780	264
35	Ministry of Health	303,477	302,509	277,670	24,839
36	Ministry of Health - National Hospitals	424,096	420,881	410,938	9,943
37	Ministry of Health - Other Health Programmes	190,762	189,462	158,718	30,744
38	Ministry of Education It Cultural Development	666,610	650,667	633,810	16,857
40	Nursery Schools	31,650	30,657	28,101	2,556
41	Primary Schools	87,685	78,300	81,118	(2,818)
42	Secondary/Multilateral It Community H/Schools	86,975	86,006	84,449	1,557
43	Technical and Vocational Schools	45,194	44,431	40,414	4,017
44	Practical Instruction Centre	7,345	6,853	6,205	648
45	Teachers Training Institutions	40,696	39,386	37,142	2,244
46	Resources Centre	26,356	22,106	20,745	1,361
49	Ministry of Labour, Human Services and Social Security	256,010	247,760	165,823	81,937
53	Ministry of Finance	3,386,554	3,222,578	3,130,810	91,768
54	Accountant General's Department	537,075	494,924	346,444	148,480
55	Customs and Excise Department	127,458	106,470	96,014	10,456
56	Inland Revenue Department	202,528	202,276	169,271	33,005
58	Ministry of Trade, Tourism and Industry	144,288	116,715	113,598	3,117
62	Ministry of Public Works, Communications and Regional Development	328,304	327,245	322,462	4,783
65	Civil Aviation	110,263	108,629	106,204	2,425
67	Region 1 - Barima/Waini - Admin.	38,349	38,061	37,586	475
68	Region 1 - Barima/Waini - Agri.	4,745	4,657	4,430	227
69	Region 1 - Barima/Waini - Educ.	28,478	28,019	27,369	650
70	Region 1 - Barima/Waini - Health	10,528	10,400	10,145	255
71	Region 2 - Pomeroon/Supenaam - Admin,	57,050	54,798	54,102	696
72	Region 2 - Pomeroon/Supenaam - Agri.	59,989	55,434	54,655	779
73	Region 2 - Pomeroon/Supenaam - Educ.	85,018	72,894	73,045	(151)
74	Region 2 - Pomeroon/Supenaam - Health	33,047	34,041	31,918	2,123
	C/F	11,059,717	10,457,587	9,827,340	630,247

HEAD NO.	DESCRIPTION	REVISED	PAYMENTS FROM	EXPENDITURE	DUE TO/(FROM)
		ESTIMATES	CONSOLIDATED FUND		CONSOLIDATED FUND
		\$ ¹ 000	\$'000	\$'000	\$ ¹ 000
	B/F	11,059,717	10,457,587	9,827,340	630,247
75	Region 3 - Essequibo Islands/West Dem. - Admin.	22,581	17,823	17,136	687
76	Region 3 - Essequibo Islands/West Dem. - Agri.	38,868	38,676	30,850	7,826
77	Region 3 - Essequibo Islands/West Dec - Educ,	148,718	121,016	113,457	7,559
78	Region 3 - Essequibo Islands/West Dem. - Health	53,628	51,953	47,904	4,049
79	Region 4 - Demerara/Kahaica - Admin.	37,301	35,038	32,637	2,401
80	Region 4 - Demerara/Mahaica - Agri.	34,216	31,988	24,450	7,538
81	Region 4 - Demerara/Kahaica - Educ.	125,930	123,187	120,529	2,658
82	Region 4 - Demerara/Mahaica - Health	54,986	54,384	52,114	2,270
83	Region 5 - Mahaica/Berbice - Admin.	41,359	40,198	35,576	4,622
84	Region 5 - Mahaica/Berbice - Agri,	50,852	50,784	48,514	2,270
85	Region 5 - Mahaica/Berbice - Educ.	59,754	54,542	53,000	1,542
86	Region 5 - Mahaica/Berbice - Health	31,253	28,108	27,362	746
87	Region 6 - East Berbice/Corentyne - Admin	65,390	63,141	46,324	16,817
88	Region 6 - East Berbice/Corentyne - Agri.	75,936	67,116	67,079	37
89	Region 6 - East Berbice/Corentyne - Educ.	132,959	131,749	129,050	2,699
90	Region 6 - East Berbice/Corentyne - Health	150,486	145,276	143,390	1,886
91	Region 7 - Cuyuni/Kazaruni - Admin,	44,203	43,884	43,805	79
92	Region 7 - Cuyuni/Kazaruni - Agri	1,968	1,717	1,569	148
93	Region 7 - Cuyuni/Kazaruni - Educ.	23,276	22,316	22,873	(557)
94	Region 7 - Cuyuni/Kazaruni - Health	18,521	18,506	18,127	379
95	Region 8 - Potaro/Siparuni - Admin.	22,767	22,584	22,862	(278)
96	Region 8 - Potaro/Siparuni - Agri.	1,534	1,171	973	198
97	Region 8 - Potaro/Siparuni - Educ.	10,918	10,308	10,268	40
98	Region 8 - Potaro/Siparuni - Health	2,432	2,410	2,233	177
99	Region 9 - Upper Takatu/Upper Essequibo - Admin.	18,892	17,914	12,672	5,242
100	Region 9 - Upper Takatu/Upper Essequibo,- Agri.	1,616	1,409	1,334	75
101	Region 9 - Upper Takatu/Upper Essequibo - Educ.	28,043	24,549	24,042	507
102	Region 9 - Upper Takatu/Upper Essequibo - Health	11,596	10,011	9,093	918
103	Region 10 Upper Demerara/Berbice - Admin.	12,377	12,252	12,032	220
104	Region 10 Upper Demerara/Berbice - Agri.	1,904	1,825	1,648	177
105	Region 10 Upper Demerara/Berbice - Educ.	64,599	61,283	59,087	2,196
106	Region 10 Upper Demerara/Berbice - Health	10,587	10,434	9,991	443
107	Public Debt	950	950	675	275
	SUB TOTAL	12,460,122	11,776,089	11,069,996	706,093
		---	---	---	---

HEAD NO,	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO/(FROM) CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
STATUTORY					
1	Office of the President	656	502	493	9
6	Parliament Office	39,437	26,419	25,001	1,418
7	Office of the Auditor General	1,969	1,613	1,746	(133)
8	Office of the Ombudsman	1,444	1,056	984	72
9	Public and Police Service Commission	4,491	3,817	3,231	586
10	Teaching Service Commission	2,133	1,687	1,668	19
11	Public Prosecutions	1,362	1,215	1,207	8
12	Public Service Appellate Tribunal	1,937	1,744	1,744	0
13	Elections Commission	6,553	2,395	1,348	1,047
14	Public Utilities Commission	941	831	830	1
15	Supreme Court of Judicature	19,101	16,896	16,438	458
22	Ministry of Home Affairs				
23	Ministry of Home Affairs - Police	722	589	523	66
25	Police Complaint Authority	1,565	1,271	1,268	3
54	Accountant General's Department	175,974	168,351	136,046	32,305
108	Public Debt	12,499,136	12,499,135	10,833,241	1,665,894
	SUB TOTAL	12,757,421	12,727,521	11,025,768	1,701,753
1992 LIABILITIES					
1	Office of the President	17,828	17,828		
2	Guyana Defence Force	59,011	59,011		
3	Guyana National Service	3,500	3,500		
6	Parliament Office	2,490	2,490		
14	Public Utilities Commission	1,532	1,532		
24	Prisons	5,575	5,575		
27	National Registration Centre	5,000	5,000		
30	Crops and Livestock Division	30,569	30,569		
35	National Hospitals	4,000	4,000		
37	Other Health Programmes	1,000	1,000		
49	Ministry of Labour, Human Services and Social Security	21,196	21,196		
53	Ministry of Finance	130,000	130,000		
54	Accountant General's Department	43,200	43,200		
55	Customs and Excise Department	4,886	4,886		
62	Ministry of Public Works, Communications and Regional Development	2,606	2,606		
71	Region 2 - Pomeroon/Supenaam - Admin.	14,080	14,080		
72	Region 2 - Pomeroon/Supenaam - Agri.	5,135	5,135		
76	Region 3 - Essequibo Islands/West Dem. - Health	100	100		
79	Region 4 Demerara/Kahaica - Admin.	5,902	5,902		
	C/F	357,610	357,610	0	0

HEAD NO,	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO/(FROM) CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
	STATUTORY				
1	Office of the President	656	502	493	9
6	Parliament Office	39,437	26,419	25,001	1,418
7	Office of the Auditor General	1,969	1,613	1,746	(133)
8	Office of the Ombudsman	1,444	1,056	984	72
9	Public and Police Service Commission	4,491	3,817	3,231	586
10	Teaching Service Commission	2,133	1,687	1,668	19
11	Public Prosecutions	1,362	1,215	1,207	8
12	Public Service Appellate Tribunal	1,937	1,744	1,744	0
13	Elections Commission	6,553	2,395	1,348	1,047
14	Public Utilities Commission	941	831	830	1
15	Supreme Court of Judicature	19,101	16,896	16,438	458
22	Ministry of Home Affairs				
23	Ministry of Bose Affairs - Police	722	589	523	66
25	Police Complaint Authority	1,565	1,271	1,268	3
54	Accountant General's Department	175,974	168,351	136,046	32,305
108	Public Debt	12,499,136	12,499,135	10,833,241	1,665,894
	SUB TOTAL	12,757,421	12,727,521	11,025,768	1,701,753
	1992 LIABILITIES				
1	Office of the President	17,828	17,828		
2	Guyana Defence Force	59,011	59,011		
3	Guyana National Service	3,500	3,500		
6	Parliament Office	2,490	2,490		
14	Public Utilities Commission	1,532	1,532		
24	Prisons	5,575	5,575		
27	National Registration Centre	5,000	5,000		
30	Crops and Livestock Division	30,569	30,569		
35	National Hospitals	4,000	4,000		
37	Other Health Programmes	1,000	1,000		
49	Ministry of Labour, Human Services and Social Security	21,196	21,196		
53	Ministry of Finance	130,000	130,000		
54	Accountant General's Department	43,200	43,200		
55	Customs and Excise Department	4,886	4,886		
62	Ministry of Public Works, Communciations and Regional Development	2,606	2,606		
71	Region 2 - Pomeroon/Supenaam - Admin.	14,080	14,080		
72	Region 2 - Pomeroon/Supenaam - Agri.	5,135	5,135		
76	Region 3 - Essequibo Islands/West Dem. - Health	100	100		
79	Region 4 Demerara/Mahaica - Admin.	5,902	5,902		
	C/F	357,610	357,610	0	0

HEAD NO.	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO/(FROM) CONSOLIDATED FUND
		\$ '000	\$ '000	\$'000	\$'000
	B/F	357,610	357,610	0	0
88	Region 6 - East Berbice/Corentyne - Agri,	9,209	9,209		
90	Region 6 - East Berbice/Corentyne - Health	1,370	1,370		
91	Region 7 - Cuyuni/Mazaruni - Admin,	600	600		
94	Region 7 - Cuyuni/Kazaruni - Health	1,830	1,830		
95	Region 8 - Potaro/Siparuni - Admin.	2,500	2,500		
99	Region 9 - Upper Takatu/Upper Essequibo - Admin.	1,154	1,154		
103	Region 10 - Upper'Demerara/Berbice - Admin.	272	272		
	SUB TOTAL	374,545	374,545	0	0
	TOTAL PAYMENTS	25,592,088	24,878,155	22,095,764	2,407,846
	EXCESS OF RECEIPTS OVER PAYMENTS		(1,397,141)		
			=====		

E. A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

RECEIPTS

HEAD NO,	DESCRIPTION	APPROVED	ACTUAL	AMOUNTS PAID INTO	DUE TO
		ESTIMATES	RECEIPTS	CONSOLIDATED FUND	CONSOLIDATED FUND
		\$ '000	\$'000	\$'000	\$'000
XII	Sale of Assets	745,000	100,000	100,000	
XIII	Miscellaneous Capital Revenue	83,561	104,489	104,489	
XIV	External Grants	3,633,102	2,915,123	2,915,123	
XV	Internal Loans		39,599	39,599	
XVI	External Loans	9,386,990	5,293,825	5,293,825	
	TOTAL RECEIPTS	13,848,653	8,453,036	8,453,036	
		=====	-----	=====	=====

PAYMENTS

HEAD NO,	DESCRIPTION	REVISED	PAYMENTS FROM	EXPENDITURE	DUE TO(FROM)
		ESTIMATES	CONSOLIDATED FUND		CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
501	Office of the President	153,276	74,664	79,814	(5,150)
504	Ministry of Labour, Human Services and Social Security	764,825	429,442	428,356	1,086
505	Constitutional Agencies	68,010	12,450	9,500	2,950
506	Ministry of Foreign Affairs	2,600	500	0	500
507	Ministry of Home Affairs	109,470	84,350	85,186	(836)
508	Ministry of Agriculture	1,456,950	1,172,676	1,080,365	92,311
510	Ministry of Agriculture - RNA III	43,434	43,434	43,434	0
512	Ministry of Agriculture - Artisanal Fishery	112,486	20,086	19,832	254
514	Ministry of Legal Affairs	7,300	6,300	6,213	87
516	Ministry of Health	1,108,700	842,263	813,287	28,976
517	Guyana Water Authority	548,340	448,412	448,412	0
520	Ministry of Public Works, Communications and Regional Development	1,525,166	1,050,511	950,658	99,843
526	Ministry of Finance	3,706,511	3,310,021	2,053,882	1,256,139
527	Ministry of Finance - Human Resources Development Programme	344,064	156,982	82,829	74,153
528	Ministry of Trade, Tourism and Industry	282,200	9,293	8,177	1,111
531	Region 1 - Barima/Waini	7,500	7,500	7,317	183
532	Region 2 - Pomeroon/Supenaam	19,500	19,500	19,492	8
533	Region 3 - Essequibo Islands/West Demerara	273,700	238,787	234,504	4,283
	C/F	10,534,032	7,927,161	6,371,258	1,555,903

HEAD NO,	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO(FROM) CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
	B/F	10,534,032	7,927,161	6,371,258	1,555,903
534	Region 4 - Demerara/Mahaica	20,100	19,100	13,442	5,658
535	Region 5 - Mahaica/Berbice	12,050	12,050	11,944	106
536	Region 6 - East Berbice/Corentyne	18,700	18,700	16,223	2,477
537	Region 7 - Cuyuni/Mazaruni	12,300	12,300	12,099	201
538	Region 8 - Patoro/Siparuni	4,400	3,400	2,333	1,067
539	Region 9 - Upper/Takatu/Essequibo	11,612	9,618	3,796	5,822
540	Region 10 - Upper Demerara/Berbice	6,300	6,300	5,798	502
543	Ministry of Education and Cultural Development	762,100	183,009	164,976	18,033
	SUB TOTAL	11,381,594	8,191,638	6,601,869	1,589,769
1992 LIABILITIES					
501	Office of the President	45,109	45,109		
504	Ministry of Labour, Human Services and Social Security	42	42		
506	Ministry of Foreign Affairs	67	67		
507	Ministry of Home Affairs	14,000	14,000		
512	Ministry of Agriculture - Artisanal Fishery	6,000	6,000		
517	Guyana Water Authority	10,000	10,000		
520	Ministry of Public Works, Communications and Regional Development	54,700	54,700		
526	Ministry of Finance	57,217	57,217		
527	Ministry of Finance - Human Resources Development Programme	3,000	3,000		
528	Ministry of Trade, Tourism and Industry	3,841	3,841		
532	Region 2 - Pomeroon/Supenaam	3,500	3,500		
533	Region 3 - Essequibo Islands/west Demerara	10,000	10,000		
534	Region 4 - Demerara/Mahacia	1,082	1,082		
535	Region 5 - Mahaica/Berbice	1090	1090		
536	Region 6 - East Berbice/Corentyne	144	144		
537	Region 7 - Cuyuni/Mazaruni	1,116	1,116		
540	Ministry of Education and Cultural Development	2,500	2,500		
	TOTAL PAYMENTS	11,595,002	8,405,046	6,601,869	1,589,769

EXCESS OF RECEIPTS OVER PAYMENTS

47,990
= =

E, A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF REVENUE ACTUALLY PAID INTO
THE CONSOLIDATED FUND AS COMPARED WITH
THE ESTIMATES OF REVENUE
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD NO,	DESCRIPTION	REVENUE PAID INTO			
		APPROVED ESTIMATES	CONSOLIDATED FUND	UNDER ESTIMATES	OVER ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
CURRENT REVENUE					
I	Customs and Excise	7,786,596	9,233,425	-	1,446,829
II	Inland Revenue	8,266,177	8,159,430	106,747	
III	Stamp Duty	104,687	184,957		80,270
IV	Other Tax Revenue	4,131,000	4,773,351		642,351
V	Fees, Fines etc.	154,166	217,279		63,113
VI	Interest	32	3,262		3,230
VII	Rent, Royalties etc,	515,758	423,675	92,083	
VIII	Land Development Scheme	2,712	2,002	710	
IX	Dividends and Transfers	178,835	218,963		40,128
X	Miscellaneous Receipts	117,322	264,670		147,348
	SUB TOTAL	21,257,285	23,481,014	199,540	2,423,269
CAPITAL REVENUE					
XII	Sales of Assets etc.	745,000	100,000	645,000	
XIII	Miscellaneous Capital Revenue	83,561	104,489		20,928
XIV	External Grants	3,633,102	2,915,123	717,979	
XV	Internal Loans		39,599		39,599
XVI	External Loans	9,386,990	5,293,825	4,093,165	
	SUB TOTAL	13,848,653	8,453,036	5,456,144	60,527
	GRAND TOTAL	35,105,938	31,934,050	5,655,684	2,483,796
		=====	=====	=====	=====

E, A, LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF THE EXPENDITURE FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD NO,	MINISTRY/DEPARTMENT	APPROVED	REVISED	EXPENDITURE	UNDER	OVER
		ESTIMATES	ESTIMATES		REVISED	REVISE
		\$'000	\$'000	\$'000	\$'000	\$'000
1	Office of the President	542,748	542,748	444,713	98,035	
2	Guyana Defence Force	679,687	700,987	699,873	1,114	
3	Guyana National Service	106,327	101,327	96,015	10,312	
5	Office of the Prime Minister	8,633	8,633	8,060	573	
6	Parliament Office	18,234	18,234	15,392	2,842	
7	Office of the Auditor General	45,000	45,000	34,913	10,087	
8	Office of the Ombudsman	425	490	469	21	
9	Public and Police Service Commission	6,569	8,074	6,848	1,226	
10	Teaching Service Commission	2,589	2,589	2,445	144	
11	Public Prosecution	9,279	9,279	7,954	1,325	
12	Public Service Appellao Tribunal	803	819	770	49	
13	Elections Commission	10,520	10,520	9,264	1,256	
14	Public Utilities Commission	8,167	8,167	8,038	129	
15	Ministry of Legal Affairs	3,777	3,777	3,225	552	
16	Supreme Court of Judicature	18,146	19,398	16,178	3,220	
17	Magistrates	13,920	15,579	11,935	3,644	
18	Attorney General	18,387	18,387	15,595	2,792	
19	Official Receiver	3,641	3,641	2,956	685	
20	Deeds Registry	4,527	4,527	3,829	698	
21	Ministry of Foreign Affairs	751,447	751,447	631,991	119,456	
22	Ministry of Home Affairs	16,006	16,006	13,553	2,453	
23	Ministry of Home Affairs - Police	738,176	738,176	711,878	26,298	
24	Ministry of Home Affairs - Prisons	77,182	77,182	77,527	-	345
25	Police Complaints Authority	871	871	729	142	
26	Fire Protection Service	32,649	32,649	32,422	227	
27	National Registration Centre	123,935	123,935	40,939	82,996	
28	General Register Office	5,667	5,667	5,329	338	
29	Ministry of Agriculture	18,123	18,123	15,898	2,225	
30	Crops and Livestock Division	349,079	349,079	303,370	45,709	
31	Lands and Surveys Division	16,267	16,267	12,052	4,215	
32	Hydraulics Division	8,461	8,461	5,665	2,796	
33	Hydrometeorological Division	71,715	71,715	62,549	9,166	
34	Fisheries Division	2,433	2,433	1,780	653	
35	Ministry of Health	303,477	303,477	277,670	25,807	
36	Ministry of Health - National Hospitals	420,596	424,096	410,938	13,158	
37	Ministry of Health - Other Health Progs,	190,762	190,762	158,718	32,044	
38	Ministry of Education & Cultural Dev.	666,610	666,610	633,810	32,800	
40	Nursry Schools	31,650	31,650	28,101	3,549	
41	Primary Schools	87,685	87,685	81,118	6,567	
42	Secondary/Multilateral & Community H/Schools	86,975	86,975	84,449	2,526	
43	Technical and Vocational Schools	45,194	45,194	40,414	4,780	
44	Practical and Instruction Centres	7,345	7,345	6,205	1,140	
45	Teachers Training Institutions	36,132	40,696	37,142	3,554	
46	Resource Centre	26,356	26,356	20,745	5,611	
49	kin. of Labour, Human Services etc.	229,030	256,010	165,823	90,187	
	C/F	5,836,202	5,906,043	5,249,287	657,101	345

HEAD NO,	MINISTRY/DEPARTMENT	APPROVED ESTIMATES	REVISED ESTIMATES	EXPENDITURE	UNDER REVISED ESTIMATES	OVER REVISED ESTIMATES
		3'000	3 ¹ 000	\$'000	3 400	\$ 400
	B/F	5,836,202	5,906,043	5,249,287	657,101	345
53	Ministry of Finance	3,386,554	3,386,554	3,130,810	255,744	
54	Accountant General's Department	525,075	537,075	346,444	190,631	
55	Customs and Excise	90,958	127,458	96,014	31,444	-
56	Inland Revenue Department	152,528	202,528	169,271	33,257	
59	Ministry of Trade, Tourism & Industry	144,288	144,288	113,598	30,690	
62	Ministry of Public Works, Communications and Regional Development	314,023	328,304	322,462	5,842	
65	Civil Aviation Department	109,206	110,263	106,204	4,059	
67	Region 1 - Barima/Waini - Administration	38,349	38,349	37,586	763	
68	Region 1 - Barima/Waini - Agriculture	4,745	4,745	4,430	315	
69	Region 1 - Barima/Waini - Education	28,478	28,478	27,369	1,109	
70	Region 1 - Barima/Waini - Health	10,528	10,528	10,145	383	
71	Region 2 - Pomeroon/Supenaam - Administration	57,050	57,050	54,102	2,948	
72	Region 2 - Pomeroon/Supenaam - Agriculture	56,989	59,989	54,655	5,334	
73	Region 2 - Pomeroon/Supenaam - Education	85,018	85,018	73,045	11,973	
74	Region 2 - Pomeroon/Supenaam - Health	33,047	33,047	31,918	1,129	
75	Region 3 - Essq, Islands/West Dem. - Admin,	22,581	22,581	17,136	5,445	
76	Region 3 - Essq, Islands/West Dem. - Agri.	38,868	38,868	30,850	8,018	
77	Region 3 - Essq, Islands/West Dem. - Educ,	148,718	148,718	113,457	35,261	
78	Region 3 - Essq, Islands/West Dem. - Health	53,628	53,628	47,904	5,724	
79	Region 4 - Demerara/Mahaica - Admin.	37,301	37,301	32,637	4,664	
80	Region 4 - Demerara/Mahaica - Agri.	34,216	34,216	24,450	9,766	
81	Region 4 - Demerara/Mahaica - Educ,	125,930	125,930	120,529	5,401	
82	Region 4 - Demerara/Mahaica - Health	54,986	54,986	52,114	2,872	
83	Region 5 - Mahaica/Berbice - Admin.	41,359	41,359	35,576	5,783	
84	Region 5 - Mahaica/Berbice - Agri.	50,424	50,852	48,514	2,338	
85	Region 5 - Mahaica/Berbice - Educ.	59,754	59,754	53,000	6,754	
86	Region 5 - Mahaica/Berbice - Health	31,258	31,258	27,362	3,896	
87	Region 6 - East Berbice/Corentyne - Admin.	65,390	65,390	46,324	19,066	
88	Region 6 - East Berbice/Corentyne - Agri.	75,936	75,936	67,079	8,857	
89	Region 6 - East Berbice/Corentyne - Educ.	132,959	132,959	129,050	3,909	
90	Region 6 - East Berbice/Corentyne - Health	147,211	150,486	143,390	7,096	
91	Region 7 - Cuyuni/Mazaruni - Admin	42,393	44,203	43,805	398	
92	Region 7 - Cuyuni/Mazaruni - Agri.	1,968	1,968	1,569	399	
93	Region 7 - Cuyuni/Mazaruni - Educ,	23,276	23,276	22,873	403	
94	Region 7 - Cuyuni/Mazaruni - Health	14,633	18,521	18,127	394	
95	Region 8 - Pataro/Siparuni - Admin.	22,767	22,767	22,862		95
96	Region 8 - Pataro/Siparuni - Agri.	1,534	1,534	973	561	
97	Region 8 - Pataro/Siparuni - Educ.	10,918	10,918	10,268	650	
98	Region 8 - Pataro/Siparuni - Health	2,432	2,432	2,233	199	
99	Region 9 - Upper Takatu/Upper Esseq. - Admin.	18,892	18,892	12,672	6,220	
100	Region 9 - Upper Takatu/Upper Esseq. - Agri.	1,616	1,616	1,334	282	
101	Region 9 - Upper Takatu/Upper Esseq. - Educ.	28,043	28,043	24,042	4,001	
102	Region 9 - Upper Takatu/Upper Esseq. - Health	11,596	11,596	9,093	2,503	
103	Region 10 - Upper Demerar/Berbice - Admin.	9,206	12,377	12,032	345	
104	Region 10 - Upper Demerar/Berbice - Agri.	1,689	1,904	1,648	256	
105	Region 10 - Upper Demerar/Berbice - Educ,	64,599	64,599	59,087	5,512	
106	Region 10 - Upper Demerar/Berbice - Health	10,027	10,587	9,991	596	
107	Public Debt	950	950	675	275	
	SUB TOTAL	12,260,096	12,460,122	11,069,996	1,390,566	440

HEAD NO.	MINISTRY/DEPARTMENT	APPROVED ESTIMATES	REVISED ESTIMATES	EXPENDITURE	UNDER REVISED ESTIMATES	OVER REVISED ESTIMATES
		\$'000	\$'000	\$ 400	\$'000	8'000
STATUTORY						
1	Office of the President	656	656	493	163	
5	Parliament Office	39,437	39,437	25,001	14,436	
7	Office of the Auditor General	1,969	1,969	1,746	223	
8	Office of the Ombudsman	1,312	1,444	984	460	
9	Public and Police Service Commission	4,491	4,491	3,231	1,260	
10	Teaching Service Commission	2,133	2,133	1,668	465	
11	Public Prosecutions	1,362	1,362	1,207	155	
12	Public Service Appellate Tribunal	1,937	1,937	1,744	193	
13	Elections Commission	6,553	6,553	1,348	5,205	
14	Public Utilities Commission	832	941	830	111	
16	Supreme Court of Judicature	17,840	19,101	16,438	2,663	
23	Ministry of Home Affairs - Police	722	722	523	199	
25	Police Complaints Authority	1,565	1,565	1,268	297	
53	Accountant General's Department	175,974	175,974	136,046	39,928	
108	Public Debt	12,188,459	12,499,136	10,833,241	1,665,895	
	SUB TOTAL	12,445,242	12,757,421	11,025,768	1,731,653	0
	TOTAL	24,705,338	25,217,543	22,095,764	3,122,219	440
		=====	=====	=====	=====	=====

E. A., LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF THE EXPENDITURE FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1991

HEAD NO, DESCRIPTION	APPROVED ESTIMATES	REVISED ESTIMATES	EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
	\$'000	\$'000	\$'000	\$'000	\$'000
501 Office of the President	152,588	153,276	152,114	73,462	
504 Ministry of Labour, Human Services & Social Security	704,500	764,825	728,259	336,469	
505 Constitutional Agencies	11,010	68,013	9,50	58,509	
506 Ministry of Foreign Affairs	2,600	2,500		2,600	
507 Ministry of Home Affairs	88,650	109,470	85,135	24,284	
508 Ministry of Agriculture	1,421,950	1,456,950	1,080,365	376,585	
510 Ministry of Agriculture - Rh III	31,000	40,434	43,434		
512 Ministry of Agriculture - Artisanal Fishing	101,211	112,486	19,050	92,654	
513 Public Service Appellate Tribunal	-				
514 Ministry of Legal Affairs	7,300	7,300	6,213	1,087	
516 Ministry of Health	1,109,700	1,108,700	813,287	295,413	
517 Guyana Water Authority	362,540	548,340	448,412	99,928	
520 Ministry of Public Works, Comm. and Regional Development	1,461,666	1,525,166	950,658	574,508	
526 Ministry of Finance	1,863,488	3,706,511	2,053,882	1,652,629	
527 Ministry of Finance - Human Resources, Development Programme	293,532	344,064	82,829	261,235	
528 Ministry of Trade, Tourism & Industry	282,200	232,200	8,177	274,023	
531 Region 1 - Barima/Waini	7,500	7,500	7,317	183	
532 Region 2 - Pomeroon/Supenaam	19,500	19,500	19,492	8	
533 Region 3 - Esseq. Islands/West Dem,	211,700	272,700	234,504	196	
534 Region 4 - Demerara/Mahaica	20,100	20,100	13,442	6,658	
535 Region 5 - Mahaica/Berbice	12,050	12,050	11,944	106	
536 Region 6 - East Berbice/Corentyne	18,700	18,700	16,223	2,477	
537 Region 7 - Cuyuniikazaruni	12,300	12,300	12,099	201	
538 Region 8 - Potaro/Siparuni	4,400	4,400	2,333	2,067	
539 Region 9 - Upper Takata/Essequibo	11,612	11,612	3,796	7,816	
540 Region 10 - Upper Demerara/Berbice	6,300	6,300	5,798	502	
543 Ministry of Education and Cultural Development	762,100	762,100	164,976	597,124	
TOTAL CAPITAL EXPENDITURE	9,104,203	11,381,594	6,601,869	4,779,724	- - - - -

E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF PUBLIC DEBT
AS AT 31 DEEM 1993

S U N N A R Y S H E E T

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	St000	\$'000	8'000
UNFUNDED	142,450,306	122,301,817	264,752,123
FUNDED	0	458,022	458,022
SUB TOTAL	142,450,306	122,759,839	265,210,145
SHORT-TERM BORROWING	0	13,738,746	13,738,746
	142,450,306	136,498,585	278,948,891
	=====	=====	=====

E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF PUBLIC DEBT
EXTERNAL

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	REVISSED/ LOAN AUTHORITY	CURRENCY	ORIGINAL AMOUNT OF LOAN	TOTAL OF DISBURSED	AMOUNT OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERKS AID CONDITIONS OF LOAN
International Bank for Reconstruction and Develop- ment - Tapakuma Irrigation Project - Loan No. 1016 - GUA	Loan Act No, 22/66	US\$	12,900	12,900	4,600		8,300	1,089,973	Principal repayment in 48 semi-annual graduated payments with effect from December 15, 1980 to June, 2004.
Second Education Project - Loan No. 1106 - GUA	Loan Act No. 11/73	US\$	5,395	5,395	1,402		3,993	524,369	Principal repayable in semi-annual installments from 1.6.85 to 4.12.2001.
Izport Programme to Finance import Item - Loan No. 1622 - GUA	Loan Act No. 11/73	US\$	5,000	5,000	3,300		1,700	223,247	Principal repayable in semi-annual installments, of US\$165 from 15.3.84 US\$215 on 15.9.98.
Upper Demerara Forestry - GUA Project - Loan No. 1623	Loan Act No, 11/73	US\$	10,000	10,000	6,700		3,300	433,363	Principal repayable in 28 semi-annual installments with effect from 15.3.1984 to 15.9.98. The first 27 instalments of US\$335 each year and final installment of US\$285.
Structural Adjustment Loan - No, 1946 - GUA	Loan Act No, 11/73	US\$	14,000	14,000	5,278		8,722	1,145,390	Principal repayable semi-annually with effect from 15.9.86 to 15.3.2001. Each instalments equivalent to US\$465 except the final payment which would be US\$515.
Second Technical Assistance Loan No. 1949 - GUA	Loan Act No, 11/73	US\$	1,150	1,150	407		749	98,360	Principal repayable in semi-annual instalments of US\$ with effect from 15.9.86 to 15.3.2001.
Guyana Sea Defence Project - Loan No. 539 - GUA	Loan Act No. 11/73	US\$	4,691	4,691	4,691				Principal repayable in semi-annual graduated payment from 1.8.76 to 1.2.98. Original loan sum was US\$5,000.
First Education Project Loan No. 583 - GUA	Loan Act No, 22/66	US\$	2,900	2,900	1,805		1,095	143,798	Principal repayable annually by 40 graduated payments from 15.6.79 to 15.12.98.
Second Sea Defence Project Loan No. 765 GUA		US\$	5,400	5,400	4,225		1,175	154,303	Principal repayable semi-annually by 40 graduated payments from August 1976 to February 1996.
British Guiana Credit Corporation Loan No. 285 - GUA		US\$	919	919	252		667	87,592	
								----- 3,900,395	

C/F

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	LOAN CORP ENCY	REVISED/ ORIGINAL ANOINT OF ANOUNT OF LOAN			TOTAL OF PRINCIPAL REPAID		ANOINT OF PRINCIPAL REPAID		BALANCE OF PRINCIPAL OUTSTANDING		GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL		TERMS AND CONDITIONS OF LOAN
			LOAN	DISBURSED	REPAID	REPAID	REPAID	OUTSTANDING	G\$'000	PRINCIPAL				
B/F			'000	'000	'000	'000	'000	'000	'000			3,900,395		
Power - Loan No. 075 - GUA Technical Assistance for Power Development Loan No. 1906 - GUA		ds\$	6,000	6,000	6,000									
Emergency Assistance (Venezuelan)		US\$	7,836	7,856	7,856								Principal repayable semi-annually at the sum of US\$500 each year until the sum of US\$15,000 has been repaid with effect from 01-08-79.	
		US\$	15,000	15,000	2,500			12,500		1,641,525			Principal Repayment and Interest Payment shall be paid on 31st January and 31 July beginning and end 31-07-1998. Interest shall be calculated on the number of days elapsed on a basis of 365 days.	
Rescheduling Agreement Swedish Export Credits Guarantee Board (O)		US\$	950	950				950		124,756			This Loan shall be repay in semi annual installment 30 June and 31 December each year beginning on 31-12-2000 and ending 31-02-2040.	
Structural Adjustment Assistance (KFW)		DEN	13,000	13,000				13,000		988,946			It is charged a 75% per annum. Principal shall be repaid in semi-annual installment on 31 December and 30 June beginning 31-12-2000 and ending 31-12-2040.	
Commodity Aid I (KEW)		DEN	5,000	5,000				5,000		380.364			Interest shall be paid at .75% per annum.	
Rescheduled of GDR Liquidation Account (4-1990)		US\$	2,834	2,834				2,834		372,167			Principal repayment on this loan shall be repaid in 12 semi annual installments on the 15 April and 15 November beginning on 15-05-2000.	
Rescheduled of GDR Liquid - ation Account (5 - 1990i 1 - 89 Rescheduled FRG S/T Debt Principal Capital interest		DEN	5,323	5,323				5,323		404,936			12 Principal repayment shall be paid on 15-04 and 15-11 yearly beginning 2000-05-15. Fixed interest to be charged at 5,8% using a base or 360 days starting 90-08-31 paid 31-01 and 31-07 yearly beginning 91-07-31. Penalty may breach on interest arrears at an amount of 4,000% grace period 14 days using base or 360 days starting 91-07-31 paid on 31-01 and 31-07 beginning 92-07-31.	
		DEN	3,445	3,445				3,445		262,071			Principal repayment in F installment on 31 January and 31 July from 1994-01-31 and 1 principal repayment to be paid on July 3.	
C/F												8,075,159		

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	REVISED/ CURB	AMOUNT OF LOAN	TOTAL OF DISBURSED	OF REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
		ENCY	LOAN	LOAN	REPAID	REPAID	OUTSTANDING	G\$'000	
B/F			'000	'000	'000	'000	'000	8,075,159	
2 - 89 Rescheduled FRG Current - Interest (1st Period)	DEN		271	271			271	20,616	1 Principal repayment of the tranche to be paid on January 31 and July 31 from 1991-07-31, Principal repayment shall be repaid in semi annual installment on 31 January and 31 June beginning 91-01-31 and ending 31-01-98 at 5.8%. Interest per annum. Principal repayment shall be repaid in semi-annual installment on 15-05 and 15-11 beginning 15-05-201? and ending 15-11-2005.
Rescheduled Agreement (1990) Reconsolidated of Guyana Commercial Debt II 1	DEM		2,052	2,052	867		1,185	90,146	
1990 Rescheduling (FRG) S/T Interest	DEN		1,115	1,115			1,115	84,821	
DENMARK 1990 Rescheduled of Denmark K/T Debt Service	US\$		638	638			557	73,146	12 Principal repayments of the whole tranche to be paid on May 15 and November 15 beginning 2000-05-15. Fixed interest to be charged on a daily basis at 4.000% starting from 01-04-30 using a base of 365 days to be paid on May 15 and November 15 beginning on 92-04-30. Fixed interest to be charged at 0.0% starting from 91-11-15 to be paid OR ARR i beginning on 92-04-31 Kriable interest at the rate of 9,250% 0.500% starting from 91-11-15 starting on May 15 and November 15 beginning 92-05-15, 20 Principal repayment to be paid on April 30, October 31 beginning on 2000-04-30, Variable interest to be charged on a monthly bases 6 months EUROS(i989 Denmark Rescheduled) rate of 9.250% plus 0.500% margin starting from 90-10-31 using a base of 365 days to be paid on April 30 and October 31 beginning on 1991-04-30.
DENMARK 89 Rescheduled Denmark K/T and S/T (US\$ & 1411)	US\$		3,705	3,705			3,705	486,548	
C/F								8,830,436	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	REVISED/ LOAN ORIGINAL AMOUNT OF	TOTAL OF	AMOUNT OF	BALANCE OF	GUYANA DOLLAR NCIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
		ENCY LOAN	LOAN DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	
		'000	'000	'000	'000	'000]'\$'000
8/F							8,830,436
USSR Purchase of IMI - 8 Helicopter No, 51501	05\$	1,043	4,043			4,043	530,935 Principal is repaid on 23-03 and 23-09 beginning 23-09--86 - 92 and only on 23-09 in 1993. Interest is paid on 23-03 and 23-09 yearly beginning 23-09-86 - 92 and only on 23-09 in 1991.
Purchase of 2X1 - S Helicopter No, 51502	US\$	5,366	5,366			5,366	704,674 Interest is paid on 23-09 and 23-03 yearly, beginning 23-09-86 and ending 93-09-23.
89 Rescheduled France (FRE) S/T Debt (Arrears)	FRF	4,243	4,243			4,243	93,564 Principal repayment of 10 installments to be paid 2 times each year on January 31, July 31 beginning on 94-01-31 and 10 installments to be paid 2 times each year on January 31, Variable interest to be charged on a daily basis at (3 months) - 1989 - Rescheduling (US) plus a 0,5001 margin starting from 89-11-01 using a base of 365 days to be paid 4 times each year on March 16, June 16, Sept 16, Dec. 16 beginning on 90-03-16,
89 Rescheduled France (FRE)_SIT Debt (Arrears)	US\$	2,806	2,806			2,806	368,490 Principal repayment of 90888 US\$ to be paid on January 31 and July 31 beginning on 94-01-31. Variable interest to be charged on a daily basis at 3 months - plus 0,500% starting from 89-11-01 to be paid on March 16, July 16, September 16 and December 16 beginning on 90-03-16.
90 Rescheduled France Interest Debt Service (US)	US\$	318	318			318	41,760 Principal repayment of 12 installments to be paid on May 15 and November 15 beginning on 2000-05-15. Variable interest to be charged on a daily basis plus 0.0500% margin starting from 90-09-01 paid on January 16, April 16, July 16 and October 16 beginning on 91-04-16.
							10,569,859

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	REVISSED/ CURB ENCY	ORIGINAL AMOUNT OF LOAN	AMOUNT OF LOAN DISBURSED	TOTAL OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AID CONDITIONS OF LOAN
B/F								10,569,859	
90 Rescheduled France Interest Debt Service (FF1)		FRF	763	763			763	16,825	Principal repayment of 12 installments paid on May 15 and November 15 beginning on 2000-05-15. Variable interest to be charged on a daily basis plus 0.500% margin starting from 90-09-01 paid on January 16, April 16, July 16, and October 16 beginning on 91-04-16.
90 Rescheduled France Arrears and Rates Interest US\$		US\$	108	108			108	14,183	Principal repayment of 12 installments paid on May 15 and November 15 beginning 2000-05-15. Variable interest to be charged on a daily basis plus 0.500% margin starting from 90-09-01.
90 Rescheduled France Arrears and Rates Interest FRF		FRF	180	180			180	3,969	Principal repayment of the whole tranche to be paid 2 times each year May 15 and November 15 beginning on 2000-05-15. Interest to be charged daily at French Government rate 1990 Rescheduling (PRI) fixed between transaction dates plus 0.500% margin starting from 90-09-01 to be paid 4 times each year January 15, April 15, July 15 and October 15 beginning on 91-04-15.
Bilateral Debt Agreement (Guyana/Norway) Paris Club II		US\$	1,754	1,754			1,754	230,339	Loan shall be repaid in 12 semi annual installments on 15-05 and 15-11 commencing 15-05-2000 and ending on 15-11-2005.
Bilateral Agreement between Guyana - Norway		US\$	724	724			724	95,077	
DPRK Rescheduled Economic and Technical Agreement Onverwagt D & T Project		DEW	934		12		923	70,215	Loan shall be repaid in eleven(11) semi-annual installments of DM 80. and GBP51, respectively commencing 04-04-1996 and ending 26-02-2005.
DPRK Rescheduled Economic and Technical Agreement WARDS wechnical workshop		GBP	611		11		601	116,906	
C/F								11,117,373	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	LOAN CURR ENCY	REVISED/ ORIGINAL	AMOUNT OF LOAN	TOTAL OF PRINCIPAL	AMOUNT OF PRINCIPAL	BALANCE OF PRINCIPAL	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
			AMOUNT OF LOAN	DISBURSED	REPAID	REPAID	OUTSTANDING	G\$'000	
B/F			'000	'000	'000	'000	'000	11,117,373	
PL 480 Agreement - 1992		US\$	6,830	6,830			6,830	896,929	Principal repayable in 24 equal installments. Due of first installment payment - (7 years) after or last delivery of commodity in each year.
BOSKALIS (Power Barge)		US\$	2,825	2,825	1,369		1,456	191,205	Principal repayment of \$662 from 01-11-90 - 01-10-93 and \$662 on 01-05-94.
Abary Drainage A Irrigation Project No. 345 P		US\$	3,000						The borrower shall pay interest at the rate of 3% and a service charge of 1% per annum on the principal amount of the Loan withdrawn and outstanding. Interest and service charge will be paid semi-annually on April 15 and October 15. The principal shall be paid semi-annually on the April 15 and October 15 commencing April 15, 1988 each installments shall be \$150.
Line of Credit to GAIBANK NO. 371		US\$	3,000						Repayments of principal in 24 installments to be paid 2 times each year, April 15 and October 15, beginning on 1995-04-15. Fixed charges on an annual basis at 1% starting from 1994-10-01 to be paid on April 15 and October 15 beginning 1994-10-15.
East Bank Essequibo Project No. 403 P		US\$	1,000						Principal repayment of 23 installments to be paid 2 times each year on January 15, July 15 beginning on 1994-01-11. Principal repayment to be paid 1 time each year on July 15 beginning on 2005-07-15. Fixed interest at 3.750% to be charged on an annual basis starting from 1993.
Balance of Payment Support No. 85		US\$	2,000	2,000	500	1,500	1,500	196,983	Principal repaid in 20 semi-annual installments due and payable on 15-07 and 15-01 yearly commencing 15-07-83 and ending 15-01-93.
C/F								12,402,490	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	REVISI LOAN AUTHORITY	ORIGINAL AMOUNT OF CURB AMOUNT OF LOAN	TOTAL OF DISBURSED LOAN	AMOUNT OF PRINCIPAL REPAID	OF AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
B/F							12,402,490	
Balance of Payment Support (OPEC) Special Fund. Do. 218	US\$	10,000	-	2,999		7,001	919,385	Interest is payable at the rate or 4% per annum on the Loan withdrawn and outstanding. Principal is repayable in 14 semi-annual installments commencing April 15, 1984 and is payable therefrom on the April 15 and October 15 each year.
Balance of Payment Support (OPEC) Special Fund No, 182	US\$	5,000		2,130		2,870	376,894	Loan Agrrement dated 28-07-78 for US principal repayable in 20 equal installments on 15-01 and 15-07 each year from 15-07-83 to 15-01-93. Interest is calculated at 4% per annum. A service charge or 7/2% per annum is payable on said due date.
Tapakuaa Irrigation Project Loan Agreement No, 086 P	US\$	1,000		665		3,335	437,959	Loan agreement dated 28-07-78 for US\$4N, The principal repayable in 30 semi-annual Installments on 28-05 and 28-11 each year from 28-11-83 to 28-05-98. Interest is the calculated at 4% per annum on the loan; and payable on 15-04 and 05-10. A commitment chargeable 1/2% per annum on the outstanding balance will be paid. A service charge or 3/4% per annum is payable on outstanding balance 15-01 each year.
Balance of Payment Support (OPEC) Special Fund No. 16	US\$	1,600		320		1,280	168,092	Loan agreement dated 10-01-71 for US\$1,600. Principal repayable in US\$40 semi-annually from 15-01-83 - 15-01-2000. A service charge or 1/2% per annum is paid on principal amount on 15-01 and 15-7 each year. The loan is interest free.
89 Rescheduled (I shihara) Jan S/T PR (and L.I. Arrears)	US\$	35	35			35	4,596	91-07-31, Principal repayment to be paid on January 31 and July 31 beginning on 94-01-31 - I. Principal repayment to be paid on July 31 beginning on 98-07-31. Fixed interest to be charged on a daily basis at 9.000% starting from 88-12-31 on January 31 and July 31 beginning on
C/F							14,309,417	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	ENCY	REVISED/ LOAN ORIGINAL ANOINT OF	TOTAL OF	AMOUNT OF	BALANCE OF	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERNS AND CONDITIONS OF LOAN
			LOAN	DISBURSED	PRINCIPAL	PRINCIPAL	PRINCIPAL	
			'000	'000	'000	'000	G\$'000	
B/F							14,309,417	
89 Rescheduling Japan 10 PRI Arrears	US\$		793	793		793	104,138	20 Principal repayment to the whole tranche to be paid on January 31 and July 31 beginning on 91-01-31. Fixed interest to be charged on a daily basis at 9,000% starting from 88-12-31 to be paid on January 31 and July 31 beginning 91-07-31.
89 Rescheduling Japan 10 Late Interest	US\$		355	355		355	46,619	20 Principal repayment of the whole tranche to be paid January 31 and July 31 beginning on 99-01-31. Fixed interest on a daily basis 9% starting from 88-12-31 to be paid on January 31 and July 31 beginning on 91-07-31.
89 Rescheduling (To Co Sak) Japan S/.T PR and L.I. Arrears	US\$		4	4		4	525	9 Principal repayment to be paid on January and July 31 beginning on 94-01-31. 1 Principal repayment to be paid on July 31 beginning on 98-07-31. Fixed interest charged on a daily basis at 9.000% starting from 88-12-31 to be paid on January 31 and July 31 beginning on 91-01-31.
89 Rescheduled (To Co SANWA) Japan S/T PR and L.I. Arrears	US\$		12	12		12	1,576	9 Principal repayment to be paid on January and July 31 beginning on 94-01-31. 1 Principal repayment to be paid on July 31 beginning on 98-07-31. Fixed interest charged on a daily basis at 9.000% starting from 88-12-31 to be paid on January 31 and July 31 beginning on 91-01-31.
89 Rescheduled (MITSUN) Japan S/T PR and L.I. Arrears	US\$		8	8		8	1,051	Principal repayments to be paid on January 31 and July 31 beginning on 94-01-31. 1 Principal repayment to be paid on July 31 beginning on 98-07-31. Fixed interest to be charged on a daily basis at 9.000% starting from 88-12-31 to be paid January 31 and July 31 beginning 91-07-31.
EDC Rescheduling Loan No. 890 - GUY 4649	US\$ CAD		2,399 2,230	2,399 2,230		2,399 2,230	315,041 221,190	10 Principal payment of US\$7 to be paid two times each year. January and July with effect from 31-01-1994.
C/F							14,999,558	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	REVISIED/ LOAN ORIGINAL AMOUNT OF CURE AMOUNT OF AUTHORITY ENCY	LOAN LOAN	AMOUNT OF DISBURSED	TOTAL OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- INC PRINCIPAL	TERMS AND CONDITIONS OF LOAN
B/F							14,999,558	
EUROPEAN ECONOMIC COMMUNITY Upper Demerara Forestry Project	XEU	5,000	5,000	658		4,343	637,674	This loan shall be repaid in 60 semi-annual installments commencing 15-08-89 and ending 15-02-2019. Interest is 1% per annual and shall be on the amount of the loan withdrawn and outstanding. Interest is calculated on the basis of 360 day year.
Improvement of Milk Plant	XEU	124	124	14		109	16,004	60 Principal repayment on loan amount to be paid on 01-06 and 01-12 yearly beginning 1990-06-01. Fixed interest is to be charged on a monthly basis at 1%, using a base of 360 days starting 03-03-80, paid on 01-06 and 01-12 beginning 01-06-80. Penalties may be charged on interest at a margin of 2.5% starting 02-12-86, using a base of 360 days paid on 01-06 and 01-12 beginning 02-12-87.
EUROPEAN ECONOMIC COMMUNITY Pilot Fish Processing Project	XEU	532	532	46		486	71,358	60 Principal repayments on the revised loans amount using the proportions specified in profile 05, paid on 01-04 and 01-10 yearly beginning 91-04-01, Fixed interest to be charged at rate of 1% on a monthly basis, using a base of 360 days starting 81-04-02, Paid on 01-04 and 01-10 yearly beginning 81-01-10. Penalties may be charged on interest arrears at a margin of 2.5% using a base of 360 days, starting 86-10-02. Paid on 01-04 and 01-10 beginning 87-04-01.
Advance on Sysmin in the Bauxite Sector	XEU	3,000	2,967			2,967	435,638	Original loan account ECU545. Loan shall be repaid in 60 half yearly payments commencing on 01-09-95 and ending 01-03-2025, Interest is at 1% on the amount disbursed and outstanding from time to time. Interest commence 01-09-86.
C/F							16,160,233	

NUE OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN		AMOUNT OF TOTAL OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
			'000	'000					
B/F								16,160,233	
EUROPEAN ECONOMIC COMMUNITY Rehabilitation of the Baixite Industry (SYSMIN)		IEU	31,500	25,147			6,353	932,798	The loan shall be repaid in 60 half yearly payments 1st payment is due on 1 September 2000. Interest shall be calculated on the basis of a 360 days and a 30 day month. Terms shall include a grace period of 5 years in respect of repayment of the pricipal of loan.
EUROPEAN INVESTMENT BANK Upper Demerara Forestry Project - Conditional Loan	Loan Act 5 of 73	%EU	3,200	3,200	2,026		1,174	172,376	Loan Act dated 16-11-78 for US\$3,200 EUA. The loan repayable in 15 annual installments from 15-11-84 to 15-11-98. Interest shall be calculated at 20 on the amount outstanding.
INTERNATIONAL DEVELOPMENT ASSOCIATION Second Structural Adjustment (Credit 112168 -2 GUA)		OUR	3,100	3,100			3,100	559,190	Repayment on 60 installments to be paid 2 times each year on March 15 and September 15 commencing 2000-09-15.
Second Structural Adjustment Credit III 2168 - 3 GUA		OUR	13,200	13,200			13,200	2,381,067	Repayments on to 60 installments to be paid 2 times each year on March 15 and September 15 beginning 2000-09-01.
Second Structural Adjustment Credit IV 2168 - 4 GUA		IDR	2,400	2,400			2,400	432,921	Repayments on to 60 installments to be paid on March 15 and September 15 beginning 2000-09-15.
Infracstructure Rehabilit- ation Project 2477 GUA Second Education Project - 544 GUA	Loan Act 22 of 60	IDR US\$	19,000 4,000	1,998 4,000	360		1,898 3,640	342,369 478,012	Principal repaid on 60 installments 2 times each year on March 1 and September 1 beginning 2003-09-01. Principal repayable in semi-installments from 01-06-85. Principal repayable in semi-annual installment on 01-01 and 01-07 starting from 01-07-88 to 01-01-2008.
Black Bush Irrigation Project - 820 - GUA		US\$	336	336	18		317	41,629	Principal repayable in 80 semi-annual installments due on 01-05 and 01-11 annually with effect from 01-11-89 until 01-05-2029.
Special Action Credit Agreement - Import Programme 29 GUA	Loan Act 5 of 73	BEF DRK DEN FRF IEP ITK LUF NLG GBP	3,543 441 1,703 1,800	3,543 441 1,703 1,800 4	159 20 77 181		3,384 421 1,626 1,719 4	12,307 8,164 123,694 .37,906 741	
			208,927	208,927	9,402		199,525	15,383	
			111	111	5		106	386	
			471	471	21		450	30,449	
			434	434	20		415	80,726	
C/F								21,810,351	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	LOAN CURE ENCY	REVISED/	AMOUNT OF	TOTAL OF	AMOUNT OF	BALANCE OF	GUYANA	TERMS AND CONDITIONS OF LOAN
			ORIGINAL AKOUNT OF LOAN	LOAN DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	
			'000	'000	'000	'000	'000	G\$'000	
B/F Structural Adjustment Programme - 1098 GUA INTERNATIONAL DEVELOPKNT ASSOCIATION	Loan Act 11 of 73	IDR	6,300	6,300	189		6,111	21,810,351 1,102,326	Principal repayable in semi-annual installments from 15-03-91 to 15-03-2030,
1st Education Project Loan No, 139 - GUA	Loan Act 22 of 66	US\$	3,033	3,033	758		2,275	298,758	The Principal shall be repaid on semi-annual installment payable on June 1 and December 15. Principal is repayable on semi-annual installment due 01-04 and 01-10 yearly from 01-04-81 to 01-10-2002.
Livestock Project Loan No. 221 - GUA	Loan Act 22 of 66	US\$	2,191	2,191	416		1,774	232,965	N.B. A principal sum of US\$44 was refunded VIACA NO. 10195 but this sum hasn't been reelected on the creditor's statement. Repayable in semi-annual installments due 01-04 and 01-10 yearly 01-10-82 to 01-04-2022.
Highway Project West Demerara 9 Roads Loan No.301 - GUA	Loan Act 22 of 66	US\$	4,400	4,400	594		3,806	499,812	The borrower shall repay each installment due from March 15, 2010. The borrower shall repay the principal amount to the creditor in semi-annual installment payable on March 15 and September 15, commencing 2000 and ending March 15, 2030.
Second Structural Adjustment Credit Loan No, 2168-0 GUA		IDR	57,200	57,200			57,200	10,317,959	Principal repayment on 60 installments paid on May and November 1, beginning on 2003-05-01. The borrower shall repay a commitment charge of 1/2% on the principal amount of credit not withdrawn from time to time. Principal repayment in semi-annually on Karch 1, and September 1 commencing March 1, 1995 and ending September 1, 2004. A service charge at the rate of 3/4% of 1% per annum on the principal amount of the credit withdrawn and outstanding from time to time.
Second Structural Adjustment Credit Loan No, 2168 - 1 GUA		IDR	2,600	2,600			2,600	468,998	
Public Administration Project 2480 - 0 GUA		OUR	8,650	36			361	65,119	
Upper Demerara Forestry Project 1555 GUA		IDR	7,220	7,220			7,220	1,302,372	
Third Technical Assistance Project - 2169-0 - GUA		IDR	2,300	1,589			1,589	286,630	
C/F								36,385,289	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	ENCY	REVISED/ LOAN ORIGINAL AMOUNT OF		TOTAL OF AMOUNT OF		BALANCE OF		GUYANA DOLLAR EQUIVALENT	TERNS AND CONDITIONS OF LOAN
			CURR AMOUNT OF LOAN	DISBURSED LOAN	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	OF OUTSTAND- ING PRINCIPAL	OF OUTSTAND- ING PRINCIPAL	
			'000	'000	'000	'000	'000	'000	G\$'000	
B/F									36,385,289	Repayable in semi-annual
Bauxite Industry Techncial Assistance Project 1729										installment commencing September 1, 1996 each installment to and including the installment payable on March 1, 2006 shall be (1/2 of 1%) of such principal amount and 1
GUA	XDR		6,600	5,865			5,865	1,057,952		- 1/2% thereafter year 2036-03-01. Principal repayable in semi-annual installment on 15-07 and 15-11 annually commencing from 15-07-92 and ending 15-12-2032.
Petroleum Explanation Promot- ion Project Loan No. 1208 -	Loan Act									60 Principal repayments to be paid twice year on June 15 and December 15 beginning 2002-06-15.
GUA	22 of 66	US\$	930	930	19		911	119,634		Principal repayable 40 semi annual installment on 15-03 and 15-09 commencing 15 March 1989 and ending September 15, 2028,
SNAP - Health, Nutrition, Water and Sanitation Project 2358 - GUA		XDR	7,500	1,283			1,283	231,433		
Import Programme Loan No, 853 - GUA		US\$	5,000	5,000	250		4,750	623,780		
Second Structural Adjustment Loan No, 2168 - 5 GUA		XDR	2,530	2,530			2,530	456,371		Loan sum revised original loan sum 4,500. Loan is repaid in 20 approx. equal semi-annual installment or principal interest combine and shall be payable on the January 15 and July 15 commencing 9 years after the date of the 1st disbursement. Interest shall be computed at the rate of 4% per annum a day basis.
CARIBBEAN DEVELOPMENT BANK Caribbean Development Bank Facility Loan No. 4/SFR (Original)	Loan Act 5 of 1973	US\$	5,400	5,400	981		2,419	317,668		Loan is repaid in 20 approx. equal semi-annual installment of princiapl and interest. The installments shall be payable on 15-01 at 15-07 in each year commencing 9 years from the first disbursement. Interest shall be computed at a rate of 4% per annum, Loan shall be reapid in 30 approx. equal semi-annual.
CARIBBEAN DEVELOPMENT Facility Loan No. 2 4/SFR (Additional)	Loan Act 5 of 1973	US\$	5,000	5,000	2,008		2,992	392,915		
UPPER DEMERARA FORESTRY Road Project 5/OR	Loan Act 5 of 1973	US\$	4,800	4,800	1,440		3,360	441,242		
C/F									40,026,283	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	ENCY	REVISED/ LOAN ORIGINAL AMOUNT OF		TOTAL OF PRINCIPAL	AMOUNT OF PRINCIPAL	BALANCE OF PRINCIPAL	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
			LOAN	DISBURSED					
B/F								40,026,283	
Caribbean Development Facility Project 6/SFR-GUA	Loan Act 5 of 1973	US\$	5,000	5,000	1,530		3,470	455,687	The loan shall be repaid in 20 equal or approx. and consecutive semi-annual payments of principal and interest on April 15 and October 15 in each year. The interest shall be computed at 4% per annum with amount withdrawn outstanding from time to time on the first due date after the date of the first disbursement principal repayment will be made 9 years after the first disbursement. The loan shall be repaid in 20 installment on March 31, June 30, September 30 and December 31 beginning on 2000-09-03. Fixed interest to be charged on a monthly basis at 2000% starting from 1990-09-06 using 9 base of 360 days to be paid on March 30, June 30, September 30, and December 30 beginning on 1990-10-30. Repayment of 24 installment to be paid 12 times each year beginning on 1995-06-30, 60 repayment to be paid 4 times each year beginning on 2000-03-31.
CARIBBEAN DEVELOPMENT BANK Finance Guyana's Economic Recovery Programme 7/SFR-GUA		US\$	42,000	42,000			42,000	5,515,524	Repayment of 60 installment to be paid on March 31, and September 30 from 2000-09-30.
CARIBBEAN DEVELOPMENT BANK Sea Defence West Berbice 8/SFR		US\$	4,364				4,364	573,089	Loan sum revised, original loan amount 6,900 loan shall be repaid in 30 approximately equal consecutive semi annual payment of principal and interest combined commencing on 1st due date after the expiry of 5 years from the date of the 1st disbursement of the loan.
CARIBBEAN DEVELOPMENT BANK Sea Defence West Berbice 8/SFR		DDR	2,200				2,200	396,845	
Erection of 69 KV Transmission Line - 7/OR-GY		US\$	3,342	3,342	1,244		2,098	275,514	
Agriculturalo Credit 1st Loan 4/OR/GU		US\$	1,500	1,500	765		735	96,522	
Agricultural Credit 2nd Loan 2/VTF-GU		US\$	1,500	1,500	934		565	74,197	
C/F								47,413,660	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	REVISÉ/ LOAN CURE AMOUNT OF ENCY	ORIGINAL LOAN DISBURSED	AMOUNT OF LOAN REPAID	TOTAL OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
B/F								47,413,660	
CARIBBEAN DEVELOPMENT BANK Tapakuma Irrigation Project 6/0K-GY		US\$	4,000	4,000	2,133		1,867	245,178	Loan shall be repaid in 30 equal or approximately equal and consecutive semi-annual installments on the 15-01 and 15-07 each year commencing on the 15th due date after the expiry of 5 years from the date of the 1st disbursement.
Construction of Corrugated Box Factory 8/0R-GU/S/T (Tranche)		SFR	20	20	13		8	710	This loan has been disbursed in those different currencies which are equivalent to US\$2,631,
		US\$	1,316	1,316	1,091		224	29,416	
		JPK	44,104	44,104	25,085		19,020	22,331	
		DEN	2,272	2,572	1,607		964	73,334	
Construction of Corrugated Box Factory (2nd Tranche) 8/0R-GU		TTD	585	585	407		178	4,021	Loan is repaid on 15 installments on June 15 and July 15 beginning 1989-01-15. 1 principal repayment to be paid July 15 beginning 1996-07-15. Fixed interest to be - charged on a monthly basis as 10.500% starting from 1980 12 - using a base of 360 days to be paid on January 15 and July 15 beginning on 1981-01-15 commitment fees to be charged at 0.750% on CUB starting from 1979-12-07 to be paid on January 15 and July 15 beginning on 1980-01-15.
		US\$	270						
Construction of Corrugated Box Factory (3rd Tranche)		US\$	601	601	568		33	4,334	Principal shall be repaid in semi-annually on January 15 and July 15. Interest shall be paid at 4%.
Agricultural Credit (2nd Loan) 3/SFR-GY		US\$	1,000	1,000	617		383	50,296	Loan agreement issued on 20-12-79 for US\$7N. Principal repayable in 60 semi-annual installment from 06-07-90 to 06-01-2020. Interest is calculated at 1% per annum on the outstanding balance of the loan until 06-01-90 and thereafter at 20% per annum and payable on 06-01 and 06-07 each year with effect from 06-07-80. A credit Commission fee committment fee is also charged.
Inter American Development Bank - Food Crop Production and Marketing Programme - Loan No. 583/SF-GY		US\$	4,096	1,096	478		3,618	475,123	
		CAD	538	538	63		475	47,114	
		G\$	1,600	1,600	187		1,413	1,413	
		FRF	3,794	3,795	443		3,351	73,894	
		DEN	2,452	2,452	286		2,166	164,774	
C/F								48,605,599	

RAKE OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURE AUTHORITY	REVISED/ ORIGINAL	AMOUNT OF LOAN	TOTAL OF PRINCIPAL	AMOUNT OF PRINCIPAL	BALANCE OF PRINCIPAL	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
		AMOUNT OF LOAN	DISBURSED	REPAID	REPAID	OUTSTANDING	OF OUTSTAND- ING PRINCIPAL	
	ENCY	'000	'000	'000	'000	'000	G\$'000	
B/F							59,836,306	
Agricultural Rehabilitation Programme Loan No. 839/SF-GY	US\$	27,000	20,223			20,223	2,655,725	Principal to be repaid in 42 semi-annual installment from 24-03-88 and ending 24-03-2009. Interest to be paid semi-annually on 24-03 and 24-09 with effect from 24-09-84. Original loan sum revised to US\$40,700.
Financing for Primary Education Improvement Programme Loan No. 827/SF-GY	US\$	46,400	1,906			1,906	250,300	Loan to be repaid in 60 semi-annual installment with effect from 3 months ater the last disbursement. Interest to be paid semi-annually on outstanding balance with effect from April 12, 2001.
Inter American Development Bank Supplementary Financing for the Guyana Electricity Corporation Loan No. 853/SF-GY	US\$	15,500	8,316			8,316	1,092,074	Loan to be repaid in 60 semi annual installments with effect from 09-10-2002. Interest and other changes payable semi annually up to April 1, 2000.
Programme for Human Resource Training - Loan No. 780/SF-GY	US\$	14,450	13,361			13,361	1,754,593	Principal to be completely repaid by July 6, 1996, the first repayment to be made 3 months after the final disbursement. Interest be paid semi-annually outstanding balances with effect from July 6, 1986.
Primary Health Care II Project Loan No. 822/SF-GY	US\$	27,900	9,322			9,322	1,224,184	Principal shall be repaid not later than March 16 2029 and repayments are to begin on 16-03-1999. The same of the financing may be used to pay interest on the loan during the disbursemet period.
Drainage and Irrigation Rehabilitation Project - Loan No. 807/SF-GY	US\$	1,227	1,227			1,227	161,132	Principal to be repaid semi-annually on 16-03 abd 16-09 with effect from 16-03-1997 and ending 16-09-2027. Interest and other charge shall be payable
Fisheries Development Project Loan No. 390/SF-GY	US\$ DEM	9,084 9,600	9,084 9,600	3,545 3,746		5,539 5,854	727,393 445,330	Principal repayable in 20 semi-annual installments with effect from 21-07-81 to 21-01-2006. Interest to be paid on the outstanding balance of the loan.
C/F							68,147,036	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURB AUTHORITY	REVISED!	AMOUNT OF TOTAL OF		AMOUNT OF BALANCE OF		GUYANA DOLLAR EQUIVALENT	TERMS AND CONDITIONS OF LOAN
		ORIGINAL AMOUNT OF LOAN	LOAN DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	TO OUTSTAND- ING PRINCIPAL	
		'000	'000	'000	'000	'000	G\$'000	
6/1?							68,147,036	
Upper Demerara Forestry Project Loan No. 24/VF-GY	US\$	6,000	6,000	3,643		2,357	309,526	Principal repayable in 27 installments in a pearly on 24-05 and 24-11 with effect from 24-11-85, Fixed interest to be charged on an annual basis at 7,5% with effect from 29-11-79, Commitment fees to be charged at 01-25% of from 1979-07-02. Principal to be repaid by semi-annual equal installment with effect from 06-08-88 to 06-02-2018, Interest is charged as
Inter American Development Bank Abary River Mater Control Project Loan No, 536/SF-GY	CAD	8,511	8,511	1,560		6,951	689,459	disbursement on the loan. The revised loan sum is US\$49,476. Principal to be completely repaid by 06-11-2000 and beginning six months after the final disbursement i.e. May 6, 1989. In addition, to interest, credit Commission shall be payable Interest shall be paid on outstanding balance with effect from May 6, 1986.
	ESP	262,387	262,387	48,104		214,282	197,868	
	FRF	14,553	14,553	2,668		11,885	262,080	
	SEE	5,254	5,254	963		4,291	67,865	
	DEM	7,965	7,965	1,460		6,505	494,854	
	GBP	817	817	150		667	129,745	
	15\$	29,484	29,474	5,404		24,070	3,160,921	
Industry and Mining Loan No. 154/IC-GY ECGD	US\$	27,548	27,548	3,745		23,802	3,125,726	
1990 Rescheduled (ECGD) Arrears Interest	GBP	7,465	7,465			7,465	1,152,090	
1990 Rescheduling D/S Interest	GBP	11,272	11,272			11,272	2,192,626	
1990 Rescheduling Arrears Interest	US\$	14,793	14,793			14,793	1,942,646	
1990 Rescheduling Arrears Interest	US\$	22,033	22,033			22,033	2,893,418	
1990 Rescheduling D/S Interest	DEN	482	482			482	36,667	
1190 Rescheduling Arrears Interest	SFR	50	50			50	4,438	
1990 Rescheduling D/S Interest	SFR	75	75			75	6,657	
1990 Rescheduling D/S INT	DEN	324	324			324	24,648	
1990 Rescheduling Interest	FRF	40	10			40	882	
1990 Rescheduling D/S Interest	FRF	60	60			60	1,323	
C/F							85,140,474	

NAXE OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	LOAN CURE ENCY	REVISED/	AMOUNT OF	TOTAL OF	AMOUNT OF	BALANCE OF	GUYANA DOLLAR	TERMS AND CONDITIONS OF LOAN
			ORIGINAL AMOUNT OF LOAN	LOAN DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	EQUIVALENT OF OUTSTAND- ING PRINCIPAL	
			'000	'000	'000	'000	'000	GS'000	
B/F									
1990 Rescheduling D/S Interest		NLG	351	351			351	85,140,474 23,750	
1990 Rescheduling D/S Interest		NLG	523	523			523	35,388	
1990 Rescheduling D/S Interest		ITR	13	13			13	1	
1990 Rescheduling D/S Interest		ITK	20	20			20	2	
ECGD									
89 Rescheduling (ECGD) M/T Late Interest		GBP	7,411	7,411			7,411	1,441,585	
89 Rescheduling (ECGD) M/T Prin. Arrears		GBP	13,063	13,063			13,063	2,541,011	
89 Rescheduling (ECGD) M/T Interest Arrears		GBP	1,894	1,894			1,894	368,420	
89 Rescheduling (ECGD) M/T Principal Arrears		GBP	4,538	4,538			4,538	882,730	
89 Rescheduling (ECGD) M/T Interest Arrears									
89 Rescheduling (ECGD) M/T Late Interest		GBP	2,972	2,972			2,972	578,113	
89 Rescheduling (ECGD) S/T Principal ST. Principal Arrears		GBP	28,640	28,640			28,640	5,571,044	
89 Rescheduling (ECGD) M/T Interest Arrears		US\$	933	933			933	122,523	
89 Rescheduling (ECGD) S/T Principal Arrears		GBP	4,237	4,237			4,237	824,180	
89 Rescheduling (ECGD) Principal Arrears		DEN	699	699			699	53,175	
89 Rescheduling (ECGD) S/T Principal Arrears		SFR	109	109			109	9,675	
89 Rescheduling (ECGD) S/T Principal Arrears		FRE	90	90			90	1,985	
89 Rescheduling (ECGD) S/T Principal Arrears		NLG	765	765			765	51,763	
89 Rescheduling (ECGD) S/T Principal Arrears		ITK	30	30			30	2	
89 Rescheduling (ECGD) SIT Late Interest		GBP	3,518	3,518			3,518	684,320	
89 Rescheduling (ECGD) S/T Late Interest		US\$	22,912	22,912			22,912	3,008,850	
89 Rescheduling (ECGD) SIT Late Interest		DEN	613	613			613	46,633	
89 Rescheduling (ECGD) S/T Late Interest		SFR	95	95			95	8,432	
C/F								101,394,056	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	LOAN CURR ENCY	REVISED/	AMOUNT OF LOAN DISBURSED	TOTAL OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR	TERMS AND CONDITIONS OF LOAN
			ORIGINAL AMOUNT OF LOAN					EQUIVALENT OF OUTSTAND- ING PRINCIPAL	
								GS'000	
B/F				'000	'000	'000	'000	101,394,056	
89 Rescheduling S/T Late Interest		FRF	73	73			73	1,610	
89 Rescheduling S/T Late Interest		NLG	660	660			660	44,658	
89 Rescheduling S/T Late Interest		ITK	21	24			24	2	
89 Rescheduling MIT Debt Service Principal		GBP	538	538			538	104,652	
89 Rescheduling MIT Debt Service Principal		GBP	30	30			30	5,836	
89 Rescheduling M/TDebt									
Transfer of Guymine's Liabilities to Government Bonds		US\$	25,948	25,948			25,948	3,407,543	The bonds are fixed-dated with maturity date of 12 year and 1 day. Intrest is payable annually at 5% per annum.
UNITED ARAB EMERATES Economic Co-operation	Loan Act 5 of 73	AED	19,840	19,840	7,936	11,904	11,904	425,855	10 Principal Repayments of loan amount paid 4/3 yearly beginning 78-03-04. Interest is paid on 4/3 yeraly beginning 78-03-04 ending 87-03-04.
IFAD East Bank Essequibo Development Project (IFAD)	Loan Act	%DR	5,000	5,000	2,984		2,016	363,654	30 Principal repayment of which 29 shall be paid on 1/04 and 1/10 yearly beginning 92-04-01 and 1 Principal on 1/04 yearly beginning 2006-06-30. Fixed interest is to be charged on a daily basis at 4%, using a base of 360 days starting 87-07-08 paid on 1/4 and 1/10 yearly, beginning 88-04-01. A committment fee to be charged at 0.5% starting 87-04-01 paid on 1/04 and 1/10 beginning 87-04-01,
Nationalisation of Demerara Bauxite Company (ALLAN)	Loan Act 2 of 72	US\$	33,079	33,079	15,424		10,195	1,338,828	Demerara Bauxite Company National issued in 1971 to be paid in 20 yearly installments commencing 31-12-72 and ending 31-12-91. Interest payable at a rate of 6% per annum.
C/F								107,086,692	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	REVISOR/ CURRENCY	ORIGINAL AMOUNT OF LOAN	TOTAL OF AMOUNT OF PRINCIPAL DISBURSED	OF TOTAL AMOUNT OF PRINCIPAL REPAID	OF AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	OF BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
								G\$'000	
B/F INDIA India Line of Credit Goods and Services	INR	100,000	94,891			94,891		107,086,692	23 Principal repayment of IR 4,170 paid on 01-04 and 01-10 yearly beginning 92-10-01 and 1 Principal repayment of IR 4,090 paid on 01-04-2004. Interest is fixed and is charged on an annual basis at 5%, using a base of 360 days starting 91-03-14, paid on 01-02 and 01-09 yearly, beginning 91-08-01. Penalties may be charged on Principal arrears at a margin of 2%, dosing a base of 365 days starting 92-10-01, paid on 01-04 and 01-10. Credit agreement dated 21-06-77 for US\$95,651. Principal is repaid annually by US\$130 couencing 21-06-78 and 21-06-82. The final installment shall be US\$1,130. Interest is payable at the rate of 10% per annum on the reducing balance.
YUGOSLAVIA Yugoslavia Credit Agreement	Loan Act 5 of 73	US\$ 5,651	5,651	4,521		1,130		148,394	6 Principal repayments of the whole tranche shall be paid 21-06 and 21-02 yearly. Beginning 83-12-21. 120 Principal repayments shall be paid on 3/05 and 31-11 yearly; beginning 90-02-02, 7 Principal repayments paid on 03-12 yearly beginning 2000-12-30. Fixed interest is to be charged on a daily basis using a base of 260 days at rates 5.938%, 0.000%, 5.938%, 6.250%, 0.000%, 70.6250%, 6.063% 0.000%, 6.063%, 5.500%, 0.000%, 5.500%, 5.625%, 0.000%, 5.625%. Starting 90-09-12, 2001-05-03 and 2001-05-03 paid on 03-04 yearly beginning 90-11-03, 2001-11-03 and 2001-12-13 respectively.
YUGOSLAVIA Rescheduled Yugoslavia Credit Agreement		US\$ 1,175	1,17	588	588	588		77,217	
BRAZIL abura Hill Lethal Project		US\$ 13,500	13,500	4,714		8,786		1;153,795	
C/F								108,863,217	

RAKE of manime LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	ENCY	REVISD/ LOCK	oilgigi 4100T	OF TOTAL	OF goof	OF BALANCE	OF	GUYANA ootiture EQUIVALENT	PEW AND CONDITIONS OF LOAN
			COBB ANOUNT OF LOAN	PRINCIPAL	PRINCIPAL	PRINCIPAL	PRINCIPAL	OF OUTRANO- INC PRINCIPAL		
			'000	'000	'000	'000	'000	'000	GS'000	
									108,863,217	
B/F										
TRINIDAD AND TOBAGO CARICON Oil Facility (Rescheduled)	Loan Act 11 of 73	US\$	95,371	95,371	48		95,324	12,518,138	20 Principal repayments of the loan to be paid on 31-01 and 31-07 yearly beginning 99-01-31. Fixed interest to be charged on a daily basis at 3% using da base of 365 days starting 90-07-31 and 91-07-31, paid on 91-07-31 in 1992 respectively.	
CERA 1st Economic and Technical Co-operation Agreement	Loan Act 5 of 73	GBP	10,040	10,040			10,040	1,952,978	9 Principal repayments to be paid on July 1 beginning on 1996-07-01. Principal repayment to be paid on June 30 beginning on 2006-06-30. Loan sum revised. The original loan amount is Stg. 10,000.	
2nd Economic and Technical Agreement		CRY	21,813	21,813	-	4,363	21,813	493,883	10 Principal repayments to be paid on December 31 beginning on 1991-12-31. The original loan amount is YR. 20,000,	
Community Loan Agreement		GBP	609	609			609	118,462	2 Principal repayments to be paid on January 2 beginning 93-01-02, 1 Principal repayment to be paid on December 31 beginning on 95-12-31. The original loan amount is STG. 620,000.	
3rd Economic and Technical Agreement		CRY	12,642	12,642			12,642	286,236	10 Principal repayments to be paid 1 time each year on June 30 beginning on 1998-06-30, The original loan amount is YR 20,000.	
Acquisition of Planted Technical Assistance		CRY	20,000	18,000			18,000	407,551	10 Annual installments commencing 2000-07-01, ending on 2010-07-01. Repayment of Stg. 114 to be paid semi-annually by graduated payments commencing 1972-01-31 and ending 1976-07-31. Balance of Stg. 818 to be repaid in 35 equal installments of Stg. 23 commencing 1977-01-31 and ending 1994-01-31 and a final	
UK/Guyana Loan 1969/1971	Loan Act 22 of 66	GBP	66	66			66	12,838	payments of Stg. 22 on 1994-07-31.	
C/F								124,653,305		

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURB AUTHORITY	ENCY	REVISED/ ORIGINAL	AMOUNT OF LOAN	TOTAL OF PRINCIPAL	AMOUNT OF PRINCIPAL	BALANCE OF PRINCIPAL	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERNS AND CONDITIONS OF LOAN
			AMOUNT OF LOAN	DISBURSED	REPAID	REPAID	OUTSTANDING	G\$'000	
B/F			'000	'000	'000	'000	'000	124,653,305	
UK/GUYANA Miscellaneous Capital Goods Loan - 1978	Loan Act 22 of 66	GBP	2,353	2,353	175		2,528	491,746	Repayment of principal of Stg. 175 commencing on 1983-10-26 and there after on 26-04 and 26-10 and each year until 2003-04-26 and Stg. 153 from 2003-04-26. Interest is calculated at the rate of 4% per annum on each disbursement.
UK/GUYANA - Debt Rescheduling	Loan Act 22 of 66	GBP	728	728			728	141,610	Interest is due on 26-04 - 26-10. Repayment of Stg. 30 by graduated payment commencing 1969-04-30 and ending 1973-10-31. Balance of \$220 to be repaid by 35 equal semi-annual installments or Stg. 6 commencing 1974-04-30 and ending 1991-04-30 and final installment of Stg. 7 on 1991-10-31.
UK/GUYANA - Debt Rescheduling 1989 - ARREARS	Loan Act 22 of 66	GBP	26,256	26,256			26,256	5,107,309	Repayment of Stg. 16 to be repairs semi-annually by graduated payments commencing 1969-10-31 and ending 1974-04-30. Balance of Stg. 116 to be repaid in 35 equal semi-annual installment of Stg. 3 commencing 1974-10-30 and ending 1991-10-31 and a final installment of Stg. 3 on 1992-04-30. The original loan amount is Stg. 63.
OF/GUYANA - 1990 Debt Rescheduling	Loan Act 22 of 66	GBP	4,056	4,056			4,056	788,972	Repayment of Stg. 53 to be paid semi-annually by graduated payment commencing 1970-11-30 and ending on 1975-05-31. Balance of Stg. 378 to be paid in 35 equal semi-annual installments on Stg. 11 commencing on 1975-11-30 and ending 1992-11-30 and a final installment of Stg. 10 on 1993-05-31. The original loan amount is Stg. 750.
C/F								131,182,942	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN AUTHORITY	REVISED/ CURRENCY	ORIGINAL AMOUNT OF LOAN	AMOUNT OF LOAN DISBURSED	TOTAL OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT	TERMS AND CONDITIONS OF LOAN
								OF OUTSTAND- ING PRINCIPAL	
								G\$'000	
B/F			'000	'000	'000	'000	'000	131,182,942	
UK/GUYANA Development Loan 1971/1972	Loan Act 22 of 66	GBP	45	45			45	8,753	Principal repayment as follows Stg. 238 semi-annually from 11-07-83 to 11-07-2002 and Stg. 2378 from 11-01-2002. Interest calculated at 3% on each drawing computed on a day to day basis on the balance outstanding. Interest due 11-01 and 11-07 each year.
UK/GUYANA Loan 1978 Finance Development Project	Loan Act 22 of 66	GBP	2,246	2,246			2,246	436,891	Repayment in 41 equal semi-annual installments of Stg. 101 commencing on 77-03-12 and ending 77-09-02 and a final payment of Stg, 101 on 98-03-12. Interest to be paid at the rate of 3% per annum.
UK/GUYANA Electrification Loan No. 1973	Loan Act 5 of 1973	GBP	48	48			48	9,337	Principal repayment would be paid semi-annually on 1st Jan. and 1st July, beginning 2011 and ending 2019-07-01. Interest is paid on a variable rate + 500%.
ERIK BANK 1993 Rescheduled (Exim)		US\$	649				649	85,228	Principal repayment would be paid semi-annually on 1st May and 1st November, beginning 15-11-94 and ending 1997-05-13. Interest is paid on a variable rate + 500%.
1993 Rescheduled DIS Interest		US\$	167				167	21,931	Principal repayable to be paid on 31-01 and 30-07 with effect from 31-01-99 and finished on 31-07-2008.
US ERIK BANK 1989 Reschedul- ing (ERIK) K/T Arrears		US\$	4,605	4,905			4,905	644,134	Principal repayment to be make on 15-05 and 15-11 with effect from 15-05-2006 and finished on 15-11-2016.
1990 Rescheduling (Exim) D/S Interest		US\$	1,719	1,719			1,719	225,743	20 Principal repayments of the whole to be paid on 31-01 and 31-07 beginning 99-01-31. Variable interest to be charged on a daily basis at New S/TRX Eximbank borrowings 1989. Rescheduling plus a 0.375% margin on 31-01 and 31-07 beginning 90-07-31.
US ERIK BANK 1989 Rescheduling (Exim) K/T Interest Arrears		US\$	1,019	1,019			1,019	133,817	
C/F								132,748,776	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR AUTHORITY	REVISED/ ORIGINAL	AMOUNT OF TOTAL OF	AMOUNT OF BALANCE OF	AMOUNT OF BALANCE OF	GUYANA DOLLAR EQUIVALENT	TERMS AND CONDITIONS OF LOAN
		AMOUNT OF LOAN	LOAN DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	
		'000	'000	'000	'000	'000	G\$'000
B/F							132,748,776
US EIIKBANK 1989 Rescheduling (ERIK) KIT Late Interest	US\$	2,348	2,348			2,348	308,344 20 Principal repayments of US\$58 to be paid 31-01 and 31-07 beginning 99-01-31. Variable interest to be charged on a daily basis, at NES S/TRX Exim bank borrowings 1989. Rescheduling, plus a 0.375% margin using a base of 365 days to be paid on 31-01 and 31-07 yearly beginning 90-07-31.
US EIIKBANK 1989 Rescheduling (EIIK) S/T PRN Arrears	US\$	772	774			774	101,643 10 Principal repayments of US\$77 to be paid 31-01 and 31-07 yearly beginning 94-01-31. Variable interest to be charged on a daily basis, at NEW S/TRK Exim bank borrowings 1989. Rescheduling, plus a 0.375% margin beginning 89-01-01 using a base of 365 days to be paid on 31-01 and 31-07.
US EIIKBANK 1989 Rescheduling (EIIK) S/T Late Interest	US\$	593	593			593	77,874 10 Principal repayment of US\$59 to be paid 31-01 and 31-07 yearly beginning 94-01-31. Variable interest is charged on a daily basis at NEW S/TRK Eximbank borrowing 1990, Rescheduling plus a 0.375% margin penalties may be charged on interest arrears at a margin penalties may be charged on interest arrears at a margin of a 0,000% with no grace period. Using 15/11 yearly beginning 91-11-15. Principal shall be repaid in 20 equal and semi-annual payment on 31st January and 31st July, commencing 2009.
US EIIKBANK 1990 Rescheduling (E1110 Arrears Interest	US\$	1,352	1,352			1,352	177,547
US/GUYANA Rescheduling Agreement/Housing Guarantee	US\$ US\$	276 146	276 146			276 146	36,245 19,173
C/F							133,469,603

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	ENCY	REVISED/ LOAN ORIGINAL AMOUNT OF		TOTAL OF AMOUNT OF		BALANCE OF		GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
			LOAN	DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	PRINCIPAL OUTSTANDING		
			'000	'000	'000	'000	'000	G\$'000		
B/F								133,469,603		
US URBANE 1990 Rescheduling (Exim) Late Interest	US\$		10	10			10	1,313		Principal repayment shall be made in 22 installments of US\$465 on 15-05 and 15-11 yearly beginning 15-05-2006. Fixed interest is charged on a daily basis at 8.243%. Variable interest is charged on a daily basis at NEW Short Term be Eximbank borrowings 1990. Rescheduled plus a 0.375% margin and penalties may be 0% charged on interest arrears at aid margin of 0.000% with grace /30 period. Using a base of 364 of days to be paid on 15-05 and ending 15-11 yearly beginning 91-11-15. The loan shall be repaid in 80 semi-annual installment and payable on the 31 March and the 30 September each year commencing on the 31 March 1989 and ending on the 30 September 2028,
Canada Development Line of Credit No. 008802 Bilateral Rescheduling (1990)	CAD		-	2,999			2,999	297,466		
Agreement Guyana and Export Development Corporation	US\$		-	1,268			1,268	166,516		
	CAD		-	1,660			1,660	164,653		The principal amount of the loan shall be repayable in 80 semi-annual installments of \$5. each due and payable on 31-03 and 30-09 each succeeding year commencing on 31-03-87 and ending 30-09-2027. Repayment of principal amount of loan shall be made in 80 semi-annual installments of \$87. (C\$) each due and payable on 31-03 and 30-09 in each succeeding year commencing in September 30-87 and ending 31-03-2027.
Equipment for Institution of Applied Science and Technology No. 00202.	CAD			373			373	36,997		
Forestry Sector Loan No. 00409	CAD		-	7,952			7,952	788,746		Repayment of the principal amount of the loan shall be made in 80 semi-annual installment of \$4 (C\$) each due and payable on 31 March and 30 September, For the purpose of construction materials and laboratory equipment for Veterinary Diagnostic Laboratory at Mon Repos.
Purchase of Construction material and Laboratory Equipment for Veterinary Diagnostic Laboratory No. 00302	CAD			549			549	54,454		
C/F								1a4,979,749		

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURB AUTHORITY	REVISED/ ORIGINAL	AMOUNT OF TOTAL OF	AMOUNT OF BALANCE OF	BALANCE OF	GUYANA DOLLAR EQUIVALENT	TERMS AND CONDITIONS OF LOAN
		AMOUNT OF LOAN	LOAN DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL OUTSTANDING	
		'000	'000	'000	'000	'000	G\$'000
B/F							134,979,749
Installation of Navigational Aids No. 00302	CAD		406			406	40,270 Repayment of the principal amount of the loan shall be made by eighty semi-annual installment of \$% (C\$) each due and payable on March 31 and September 30 in each year commencing September 30 1984 and ending March 31 2024. The loan shall be used for the installment of Navigational Aids for Timehri Airport.
Purchase of Water Well Drilling Equipment No. 00305	CAD		954			954	94,626 Drilling Equipment,
Canadian/Guyana Loan No. 00122	CAD	-	2,398			2,398	237,854
Purchase of Tuin Other Aircraft No, 00405.	CAD		1,098			1,098	108,909
Aerial Mineral Survey No. 01070.	CAD		616			616	61,100 Aerial mineral resources survey.
Purchase of Tuin Other Aircraft No, 0051,	CAD		452			452	44,833 Eighty semi-annual installments of \$8(C\$) each commencing on September 30 1980 and ending March 31 2021, Loan used for the purchase of services, materials equipment re:
Pure Water System	CAD		2,168			2,168	215,040 Eighty semi-annual installments of \$6 (C\$) starting 30-09-78. Eighty semi-annual installment of \$29(C\$) each commencing 31-03-81 objective. The construction of a water distribution system to serve the Christianburg, Wismar and Mc Kenzie communities in Guyana.
C/F							135,782,381

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	AUTHORITY	REVISIED/ LOAN ORIGIN AMOUNT OF CURR AMOUNT OF ENCY	LOAN	AMOUNT OF DISBURSED	TOTAL OF PRINCIPAL REPAID	AMOUNT OF PRINCIPAL REPAID	BALANCE OF PRINCIPAL OUTSTANDING	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	TERMS AND CONDITIONS OF LOAN
B/F								135,782,381	
Electricity Corporation Loan No. 00123		CAD		5,148			5,148	510,622	Prepayment in 80 semi annual installments of \$50 (I) each due and payable on the last day of march and September in each year commencing on March 31, 1983 and ending September 30, 2023, Loan to be used to contribute to the project entitled. Appraisal of a generation, transmission and frequency conversion project C.E. Corporation \$64.
Aerial Survey Loan No, 00156		CAD		1,370			1,370	135.888	Eighty semi-annual installments of \$17 (4) March and September commencing 30 September 1978 and ending 31-03-2018 to conduct control surveys and topographical mapping in Guyana Phase II. Principal to be repaid in 80 semi-annual installments due and payable on March 31 and September 30 2029. The loan is free from interest committment or service charges.
Line of Credit Loan No. 00804		CAD	-	3,415			3,445	341,704	Principal amount \$30. 31-03 and 30-09 each year.
Topgraphical Survey I Loan No, 00155		CAD	-	2,402			2,402	238,251	Principal to be repaid in 80 semi-annual installment of \$25 each due and payable on 31-03 and 30-09 each year commencing on March 31 1992 and ending September 30 2031.
Line of Credit for Fisheries Development No, 08101		CAD		1,937			1,937	192,128	The loan is free from insterest committment or service charges. Principal to be repaid in 80 semi-annual installment of C\$75 each due and payable on 31-03 and 30-09 each year commencing on 1992-09-30 and ending 2037-03-31.
Canada Sub Loan to Forestry Development No. 8001		CAD		3,515			3,515	348,647	The loan is interest free, committment or service charges,
C/F								137,549,621	

NAME OF DONOR/CREDITOR LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	REVIS ED/ C URB A M O U N T O F A U T H O R I T Y E N C Y	LOAN A M O U N T O F O R I G I N A L A M O U N T O F D I S B U R S E D L O A N	T O T A L O F A M O U N T O F P R I N C I P A L R E P A I D	O F A M O U N T O F P R I N C I P A L R E P A I D	O F A M O U N T O F P R I N C I P A L O U T S T A N D I N G	B A L A N C E O F O U T S T A N D I N G P R I N C I P A L	GUYANA DOLLAR EQUIVALENT OF OUTSTAND- ING PRINCIPAL	T E R M S O F C O N D I T I O N S O F L O A N
							G\$'000	
B/F							137,549,621	
VENEZUELA Venezuela Investment Fund Acquisition of Equipment	US\$	853	-			353	112,018	Principal repayment in 16 semi-annual and consecutive with effect from 30 December 1993 and final 30 June 2001, Repayment shall be made in six equal annual installment commences three years of the remittance of the said loan. Payment will be made half-yearly. Debt service is payable 15-01 and 15-07 each year with effect from 10-01-93.
LIBYA Agreement between Central Bank of Libya and Central Bank of Guyana.	US\$	5,000	-			5,000	656,610	Repayment shall be made in 6 equal semi-annual payments with effect from 15-11-94 and ending 15-05-92,
CDB Debt Service to EF Kisco Loan	IEU	91		9		82	12,040	Repayment shall be made in 6 equal semi-annual payments with effect from 15-11-94 and ending 15-05-92,
1990 United Kingdom - Netherlands Rescheduled	NGL US\$	25,439 822				- 822	1,721,289 107,947	
1191 - PL 480 - Sale of Agriculture Commodities	US\$	6,830				6,830	896,929	24 Principal Repayments of US\$285 to be paid once a year with effect from 31-12-1999,
Brazil Line of Credit	US\$	10,614				10,614	1,393,852	6 Principal repayments on the whole tranche, using the propositions specified in profile 33, to be paid (TIMES) each year on March 15, to September 15 beginning on 15-03-1992.
							142,450,306	
			GRAND TOTAL				== == == :	

STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
NON-INTEREST BEARING DEBENTURES

DESCRIPTION	AUTHORITY	DATE OF FIRST INSTALLMENT	DATE OF FINED INSTALLMENT	DATE OF INSTALLMENT	AMOUNT OF LOAN	AMOUNT REPAID	AMOUNT OUTSTANDING
					\$'000	\$'000	3000
Non Interest Bearing Debenture (60th June)	11/1973				375,000		375,000
Non Interest Bearing Debenture (67th June)	11/1973			-	2,900,000	-	2,900,000
Non Interest Bearing Debenture (70th June)	11/1973			-	8,383,897	-	8,383,897
Non Interest Bearing Debenture (71st June)	11/1973				5,220,502	-	5,220,502
Non Interest Bearing Debenture (72nd June)	11/1973			-	8,154,690	-	8,154,690
Non Interest Bearing Debenture (73rd June)	11/1973				211,512		211,512
Non Interest Bearing Debenture (74th June)	11/1973			-	31,241,594	-	31,241,594
Non Interest Bearing Debenture (75th June)	11/1973				196,029		196,029
Non Interest Bearing Debenture (76th June)	11/1973				1,288,810	-	1,288,810
Non Interest Bearing Debenture (77th June)	11/1973				610,474		610,474
Non Interest Bearing Debenture (78th June)	11/1973			-	5,114,280	-	5,114,280
Non Interest Bearing Debenture (79th June)	11/1973			-	35,127,807	-	35,127,807
Non Interest Bearing Debenture (80th June)	11/1973				2,123,110	-	2,123,110
Non Interest Bearing Debenture (81th June)	11/1973			-	5,347,331	-	5,347,331
Non Interest Bearing Debenture (82th June)	11/1973			-	1,409,817	-	1,409,817
Non Interest Bearing Debenture (83rd June)	11/1973			-	3,079,281		3,079,281
Non Interest Bearing Debenture (84th June)	11/1973			-	5,120,606		5,120,606
					115,904,740		115,904,740
					<u>=====</u>		<u>=====</u>

ANALYSIS OF THE PUBLIC DEBT
BY CURRENCIES

NO.	DESCRIPTION	NO. OF UNITS OF CURRENCY	RATE AT 31-12-93	G\$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	611,862	131.3220	80,350,942
2	JAPANESE YEN (JPY)	137,620	1.1741	161,580
3	POUND STERLING (GBP)	133,948	194.5197	26,055,525
4	SPECIAL DRAWING RIGHTS (XDR)	109,573	180,3839	19,765,205
5	ITALIAN LIRA (ITL)	199,612	0.0771	15,390
6	CANADIAN DOLLAR (CAD)	49,788	99.1884	4,938,392
7	DEUTSCHE MARKS (DEM)	51,398	76.0728	3,909,990
8	EUROPEAN CURRENCY UNITS (XEU)	15,514	146.8279	2,277,888
9	NETHERLANDS GUILDERS (NLG)	28,188	67.6634	1,907,295
10	YUAN RENMINBI (CNY)	52,455	22.6417	1,187,670
11	FRENCH FRANCES (FRF)	22,404	22.0513	494,037
12	VAR DIRHAMS (AED)	11,904	35.7741	425,855
13	INDIAN RUPEES (INR)	94,891	4.1850	397,119
14	SPANISH PESETAS (ESP)	275,008	0.9234	253,942
15	SWEDISH KRONA (SEK)	9,501	15.8157	150,265
16	DANISH KRONES (DKK)	4,409	19.3920	85,499
17	SWISS FRANCS (SFR)	337	88.7629	29,914
18	NORWEGIAN KRONES (NOK)	964	17.4682	16,839
19	BELGIUM FRANCS (BEF)	3,384	3.6368	12,307
20	VENEZUELAN BOLIVARS (VEB)	5,666	1.2432,	7,044
21	TRINIDAD 1 TOBAGO DOLLAR (TTD)	178	22.5875	4,021
22	GUYANA DOLLARS (G\$)	2,460	1.0000	2,460
23	IRISH POUNDS (IEP)	4	185.2752	741
24	LUXEMBOURG FRANCS (LUF)	106	3.6368	386

142,450,306

= = = =

STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
VARIABLE INTEREST RATE FIXED DATE DEBENTURES

DESCRIPTION	DATE OF FIRST AUTHORITY	DATE OF INSTALLMENT	DATE OF FINED INSTALLMENT	DATE OF INSTALLMENT	MONT OF LOAN	AMOUNT REPAID	AMOUNT OUTSTANDING
					\$'000	\$'000	\$'000
Variable Interest Rate Fixed Date Debenture 1st series 1991	5/1991	91-10-26	26-04-94	01-26, 04-26 07-26 A 26-10	2,853,000		2,853,000
Variable Interest Rate Fixed Date Debenture 2nd series 1991	5/1991	28-02-92	30-08-94	28-02, 30-05 30-08 & 30-11	1,395,000		1,395,000
Special Variable Rate Fixed Date Debenture	74:04	01-01-93	01-07-97	01-01 t 01-07	1,000,000		1,000,000
					5,248,000		5,248,000
					5,248,000		5,248,000

STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
EQUATED ANNUITY DEBENTURES

DESCRIPTION	AUTHORITY	DATE OF	DATE OF	DUE DATE	AMOUNT		
		FIRST	FINAL	OF	OF	RE-PAID	OUTSTANDING
					LOAN	AMOUNT	AMOUNT
					\$'000	\$'000	\$'000
14,5% Equated Annuity Debenture 47th Issue - 1st series 1983 (1993)	Loan Act 11 of 73	30-09-83	31-03-93	30-09 & 31-03	1,524	1,524	
14.5% Equated Annuity Debenture 48th Issue - 2nd series 1983 (1993)	Loan Act 11 of 73	30-12-83	30-06-93	30-12 & 30-06	5,331	5,331	
11.5% Equated Annuity Debenture 49th Issue - 3rd series 1983 (1993)	Loan Act 11 of 73	31-03-84	30-09-93	31-03 & 30-09	8,139	8,139	
14.5% Equated Annuity Debenture 50th Issue - 4th series 1983 (1993)	Loan Act 11 of 73	30-06-84	31-12-93	30-06 & 31-12	157	157	
14.5% Equated Annuity Debenture 51th Issue - 1st series 1984 (1994)	Loan Act 11 of 73	30-09-84	31-03-94	30-09 & 31-03	5,501	1,100	501
14,5% Equated Annuity Debenture 52th Issue - 2nd series 1984 (1994)	Loan Act 11 of 73	30-12-84	30-06-94	30-06 & 30-12	18	41	
14,5% Equated Annuity Debenture 53th Issue - 3rd series 1984 (1994)	Loan Act 11 of 73	31-03-85	30-09-94	31-03 & 30-09	4,148	3,421	724
14.5% Equated Annuity Debenture 54th Issue - 4th series 1984 (1994)	Loan Act 11 of 73	30-06-85	31-12-94	30-06 & 31-12	639	577	122
14.5% Equated Annuity Debenture 56th Issue - 1st series 1984 (1994)	Loan Act 11 of 73	30-09-85	31-03-95	30-09 & 31-03	5,431	4,060	1,371
Guyana Savings Bond 14.5% Equated Annuity Debenture 57th Issue - 2nd series 1984 (1994)	Loan Act 11 of 73	01-11-67	30-06-95	30-12 & 30-06	459	124	35
11,5% Equated Annuity Debenture 58th Issue - 3rd series 1985 (1995)	Loan Act 11 of 73	30-12-85	20-09-95	31-03 & 30-09	877	655	221
11.5% Equated Annuity Debenture 59th Issue - 4th series 1985 (1995)	Loan Act 11 of 73	31-03-86	30-09-95	30-06 & 31-12	3,959	2,672	1,287
18% Equated Annuity Debenture Debenture - 2nd series 1988 (1993)	Loan Act 11 of 73	01-01-92	11-07-93	01-01 & 01-07	164,510	164,510	
20% Equated Annuity Debenture 2nd series 1988 (1993)	Loan Act 11 of 73	01-04-94	01-10-98	01-04 & 01-10	235,000		235,000
20% Equated Annuity Debenture ONCE Trust Company	Loan Act 11 of 73	25-07-91	25-01-2001	25-07 & 25-01	181,706	51,346	430,360
14% Deferred equated annuity Debenture Special issue to NIS	Loan Act 11 of 73	Deferred 31-07-94	31-01-99	31-01 & 31-07	26,820		26,820
					949,049	250,162	697,986

DESCRIPTION	AUTHORITY	DATE OF	DATE OF	DUE DATE	AMOUNT	AMOUNT	AMOUNT
		FIRST	FINAL	OF	OF	RE-PAID	OUTSTANDING
					\$'000	\$'000	\$'000
15% Deferred Equated Annuity Debenture 1st series 1987	Loan Act 11 of 73	30-09-90	31-03-92	31-03 & 30-09	949,049 100,668	250,162 100,668	697,986
Deferred Equated Annuity Debenture Special Issue to NIS (2002)	Loan Act Deferred 11 of 73	31-12-92 31-12-97	30-06-2002	31-12 & 30-06	35,000		35,000
Deferred Equated Annuity Debenture Special Issue to NIS (1999)	Loan Act Deferred 11 of 73	30-09-89 30-09-94	31-03-99	30-09 & 31-03	23,856		23,856
14% Deferred Equated Annuity Debenture Special Issue to NIS (1997)	Loan Act Deferred 11 of 73	29-03-88 29-03-93	29-09-97	29-03 & 29-09	45,000	13,262	31,738
14% Deferred Equated Annuity Debenture Special Issue to NIS (1997)	Loan Act Deferred 11 of 73	01-06-88 01-06-93	01-12-97	01-06 & 01-12	24,109	3,433	20,676
14% Deferred Equated Annuity Debenture Special Issue to NIS (1998)	Loan Act Deferred 11 of 73	01-07-88 01-07-93	01-01-98	01-01 & 01-07	45,635	6,497	39,138
14% Deferred Equated Annuity Debenture Special Issue to NIS (1998)	Loan Act Deferred 11 of 73	01-10-88 01-10-93	01-04-98	01-04 & 01-10	24,047	3,424	20,623
14% Deferred Equated Annuity Debenture Special Issue to NIS (1998)	Loan Act Deferred 11 of 73	31-12-88 31-12-93	30-06-98	30-06 & 31-12	26,813	3,818	22,995
Deferred Equated Annuity Debentures 4th series 1988 (1998)	Loan Act Deferred 11 of 73	31-03-89 31-03-94	30-09-98	31-03 & 30-09	27,445		27,445
Deferred Equated Annuity Debenture Special Issue to NIS (91-01-02)	Loan Act Deferred 11 of 73	30-06-91 30-06-96	31-12-2000	30-06 & 31-12	25,000		25,000
Deferred Equated Annuity Debenture Special Issue to NIS (1999)	Loan Act Deferred II of 73	31-12-89 31-12-94	30-06-97	30-06 & 31-12	17,024		17,024
Deferred Equated Annuity Debenture Special Issue to NIS	Loan Act Deferred 11 of 73	31-12-91 31-12-96	30-06-2001	12-31 & 30-06	20,000		20,000
Deferred Equated Annuity Debenture Special Issue to NIS (91-07-02)	Loan Act Deferred II of 73	31-12-91 31-12-96	30-06-2001	30-30 & 12-31	20,000		20,000
Deferred Equated Annuity Debenture Special Issue to NIS (91-12-30)	Loan Act Deferred 11 of 73	30-06-92 30-06-97	31-12-2001	30-06 & 31-12	25,000		25,000
14% Deferred Equated Annuity Debenture Special Issue to NIS (92-03-31)	Loan Act Deferred 11 of 73	30-09-92 30-09-97	31-03-2002	30-09 & 31-03	25,000		25,000
C/F					1,433,646	381,264	1,051,181

DESCRIPTION	AUTHORITY	DATE OF FIRST INSTALLMENT	DATE OF FINAL INSTALLMENT	DUE DATE OF INSTALLMENT	AMOUNT OF LOAN	MOUNT RE-PAID	AMOUNT OUTSTANDING
					\$ 100	\$ '000	\$ '000
B/F					1,433,646	381,264	1,051,481
14% Deferred Equated Annuity Debenture Special Issue to NIS (91-09-30)	Loan Act 11 of 73	31-03-92 Deferred 31-03-97	30-09-2001	31-03 & 30-09	10,000		10,000
14% Deferred Equated Annuity Debenture Special Issue to NIS	Loan Act 11 of 73	31-03-90 Deferred 31-03-95	30-09-99	31-03 & 30-09	23,000		23,000
20% Deferred Equated Annuity Debenture 1st series 187 (1997)	Loan Act 11 of 73	31-03-92 Deferred 31-03-95	31-03-97	30-09 & 31-03	140,000	75,404	64,596
					1,606,646	456,668	1,149,077
					=====	=====	=====

STATEMENT OF PUBLIC DEBT
INTERNAL - FUNDED
FIXED DATE DEBENTURES (SINKING FUND)

DESCRIPTION	AUTHORITY	AMOUNT OUTSTANDING	SINKING FUND LEDGER VALUE	MEAN MARKET VALUE	TERMS AND CONDITION OF LOAN
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	
14.5% Fixed Date Debenture 51st issue 1st - series 1984 (1994)	Loan Act 11 of 73	31,546	68,321	68,321	Issued on 31-03-84 and redeemable on 31-12-94. Interest payable on 31-03 and 30-09 each year. Sinking Fund commenced 31-03-86.
14.5% Fixed Date Debenture 52nd issue 2nd - series 1984 (1994)	Loan Act 11 of 73	50,004	71,438	71,438	Issued on 30-06-84 and redeemable on 30-06-94. Interest payable on 30-06 and 31-12 each year. Sinking Fund commenced 31-03-86.
14.5% Fixed Date Debenture 53rd issue 3rd - series 1984 (1994)	Loan Act 11 of 73	30,508	49,768	49,768	Issued on 30-09-84 and redeemable on 30-09-94. Interest payment on 30-09 and 31-03 each year. Sinking Fund commence 30-09-86.
14.5% Fixed Date Debenture 54th issue 4th - series 1984 (1994)	Loan Act 11 of 73	34,060	48,095	48,095	Issued on 31-12-84 and redeemable on 31-12-94. Interest payable on 30-06 and 31-12 each year. Sinking Fund commenced 31-12-86.
14.5% Fixed Date Debenture 56th issue 1s - series 1985 (1995)	Loan Act 11 of 73	38,006	47,685	47,685	Issued on 31-03-85 and redeemable on 31-03-95. Interest payable on 31-03 and 30-09 each year. Sinking Fund commence 31-03-87.
14.5% Fixed Date Debenture 57th issue 2nd - series 1985 (1995)	Loan Act 11 of 73	55,803	51,791	51,791	Issued on 30-06-85 and redeemable on 30-06-95. Interest payable on 30-06 and 30-12 each year. Sinking Fund commenced 30-06-87.
14.5% Fixed Date Debenture 58th issue 3rd - series 1985 (1995)	Loan Act 11 of 73	51,102	52,668	52,668	Issued on 30-09-85 and redeemable on 31-12-95. Interest payable on 30-06 and 30-12 each year. Sinking Fund commenced 31-12-87.
14.5% Fixed Date Debenture 2nd - series 1986 (1996)	Loan Act 11 of 73	60,000	45,930	45,930	Issued on 30-06-86 and redeemable on 31-12-95, Interest payable on 30-06 and 30-12 each year. Sinking
14.5% Fixed Date Debenture 3rd - series 1986 (1996)	Loan Act 11 of 73	64,690	46,719	46,719	Issued on 30-09-86 and redeemable on 30-09-86. Interest payable on 31-03 and 30-09 each year, Sinking Fund commenced 30-09-88.
14.5% Fixed Date Debenture M.P. Fernandes Ltd. (1996)	Loan Act 11 of 73	50	56	56	Issued 25-05-86 and redeemable 01-05-96. Interest payable 01-11
C/F		415,769	482,471	482,471	----- and 01-05-96. Interest payable DI-11 and 01-05 each year. Sinking Fund commenced 01-05-88.

DESCRIPTION	AUTHORITY	AMOUNT	FUND	MARKET	TERMS AND CONDITION OF LOAN
		OUTSTANDING	LEDGER VALUE	VALUE	
		\$'000	\$'000	\$'000	
B/F		415,769	482,471	482,471	
Purchase of Property at 192 Charlotte and New Gardens Streets					Issued on 15-12-83 and redeemable 15-12-93. Interest payable on 15-06 and 15-12 each year. Sinking Fund commenced 15-12-85.
Special issue to Keith and Arlene Lewis 11% Fixed Date Debenture	Loan Act 11 of 73	143	232	232	
7% Fixed Date Debenture Guyana Mining Enterprise (1997)		4,315	6,375	6,375	Issued 01-07-77 and redeemable on 01-07-97. Interest payable on 01-07 each. Sinking Fund commenced 31-01-80,
Supplementary Sinking Fund			115	115	Issued 01-07-77 and redeemable on 01-07-97. Interest payable on 01-07 each year. Sinking Fund commenced 31-01-80.
Purchase of Property M.P. Cancho - Fixed Date Debenture (1995)	Special Prov. Act 62,07	100	94	94	Issued on 31-10-85 and redeemable on 31-10-95. Interest payable on 31-04 and 31-10 each year. Sinking Fund commenced 31-10-87.
Purchase of Property Charlestown Sawmills Land Bond Fixed Date Debenture.	Act 62.07	650	594	594	Issued on 15-03-86 and redeemable on 01-03-96. Interest payable 01-03 and 01-09 each year. Sinking Fund commenced 01-03-88.
11.5% Land Bonds Trust Company Guyana Ltd. - 28th Main Street, Fixed Date Debenture	Loan Act 11 of 73	150	198	198	Issued on 14-11-86 and redeemable on 01-10-96. Interest payable on 01-04 and 01-10 each year. Sinking Fund commenced 01-10-88.
14.5% Fixed Date Debenture 59th issue 4th series 1985	Loan Act 11 of 73	36,895	31,609	31,609	Issued on 31-12-85 and redeemable on 31-12-95, Interest payable on 30-06 and 30-12 each year. Sinking Fund commenced 31-12-87.
		458,022	521,688	521,688	
		==	==	==	

TREASURY BILLS

DATE	ISSUE NO.	DESCRIPTION	AMOUNT
			\$'000
27-10-93	336	Treasury Bill issued in October, 1993	4,608,163
31-12-93	337	Treasury Bill issued in November, 1993	5,283,970
31-12-93	338	Treasury Bill issued in December, 1993	3,846,613
		TOTAL	13,738,746
			== = = :

STATEMENT OF OUTSTANDING LOANS OR CREDITS
GUARANTEED BY GOVERNMENT AS AT 31 DECEMBER 1993

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	MAXIMUM LIABILITY CONTRACTED US\$	OUTSTANDING LIABILITY AT 31-12-93 US\$	OUTSTANDING LIABILITY AT 31-12-93 G\$
Linden Mining Enterprise Ltd	BHF - Bank, Germany	\$'000 9,164	\$'000 8,014	\$ 400 1,052,354
Linden Mining Enterprise Ltd	Nisstoo Iwai American Corporation	2,590	1,945	255,462
Linden Mining Enterprise Ltd	Nisstoo Iwai American Corporation	1,175	1,038	136,261
Guyana Mining Enterprise Ltd	Caterpillar Americas Company	347	35	4,554
Guyana Mining Enterprise Ltd	Caterpillar Americas Company	291	29	3,825
Guyana Mining Enterprise Ltd	Caterpillar Americas Company	649	65	8,521
Guyana Mining Enterprise Ltd	Caterpillar Americas Company	1,315	131	17,265
Guyana Co-operative Mortgage Finance Bank	Caribbean Development Bank	23	1	110
Public Corporations Secretariat	Commonwealth Development Corporation	617	478	62,787
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Development Bank	737	282	37,026
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Development Bank	750	282	37,084
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Development Bank	31	11	1,510
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Development Bank	527	229	43,206
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Development Bank	144	90	11,813
Guyana Co-operative Agricultural and industrial Development. Bank	Caribbean Development Bank	751	267	35,067
	C/F	19,111	12,997	1,706,845

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	MAXIMUM LIABILITY CONTRACTED US\$	OUTSTANDING LIABILITY AT 31-12-93 US\$	OUTSTANDING LIABILITY AT 31-12-93 G\$
	B/F	\$ ¹ 000 19,111	\$ ¹ 000 12,997	' \$ ¹ 000 1,706,845
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Development Bank	211	132	17,314
Guyana Co-operative Agricultural and Industrial Development Bank	European Economic Community	783	668	87,722
Guyana Co-operative Agricultural and Industrial Development Bank	European Economic Community	503	489	64,176
Guyana Co-operative Agricultural and Industrial Development Bank	European Investment Bank	4,472	2,940	386,040
Guyana Co-operative Agricultural and Industrial Development Bank	European Investment Bank	4,472	4,025	528,580
Guyana Co-operative Agricultural and Industrial Development Bank	Inter-American Development Bank	3,406	3,125	410,417
Guyana Co-operative Agricultural and Industrial Development Bank	Inter-American Development Bank	758	695	91,272
Guyana Co-operative Agricultural and Industrial Development Bank	Inter-American Development Bank	816	748	98,212
Guyana Co-operative Agricultural and Industrial Development Bank	Inter-American Development Bank	852	781	102,566
Guyana Telecommunications Corporation	ITT World Communications Inc.	644	157	20,577
Guyana Transport Services Limited	TATA Exports Limited	1,023	52	6,862
	TOTAL	37,051 = = =	26,809 = = =	3,520,583 = = = =

E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 1993

S U M M A R Y S H E E T

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	AMOUNT	BALANCE	
	OF	OF	MADE	REPAID	WRITTEN	TOTAL	OUTSTANDING
	LOAN	OUTSTANDING	DURING	DURING	DURING	TOTAL	AT 31.12.93
	(1)	AT 1.1.93	1993	1993	1993	(5)+(6)+(7)	(4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	COO°
Loans made to Municipalities	3,866	1,014	0	1,014	0	0	1,014
Loans made to Public Institutions	96	96	0	96	0	0	96
Public Corporation and Boards	31,701	28,272	0	28,272	0	0	28,272
Other Statutory Bodies	2,544	806	0	806	0	0	806
Other Loans and Advances	780	400	0	100	0	0	400
Loans to Local Authorities	2,624	1,713	0	1,713	0	9	1,704
Loans to Co-op Societies	581	575	0	575	0	0	575
Loans to Students	283	240	0	240	0	0	240
Loans for Motor Vehicles - Hire Purchase	26	16	0	16	0	0	16
Loans to Miners Scheme	96	96	0	96	0	0	96
Loans to Reaigrated Officers		680	0	680	0	0	680
TOTAL	42,597	33,908	0	33,908	0	9	33,899
	==	==	==	==	==	==	==

E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 1993

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	AMOUNT	AMOUNT	BALANCE	
	OF LOAN (1)	OUTSTANDING AT 1,1,93 (2)	MADE DURING 1993 (3)	TOTAL (²)+(³):(4)	REPAID DURING 1993 (⁵)	WRITTEN OFF DURING 1993 (6)	TOTAL (⁵)+(⁶):(7)	OUTSTANDING AT 31,12.93 (⁴)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
LOANS MADE TO MUNICIPALITIES								
Mayor and Town Council, Georgetown Sewerage	2,500	407		407				407
Mayor and Town Council, Georgetown Improvement of Water Supply	853	132		132				132
Mayor and Town Council, New Amsterdam Extension of Pure Water Supply	94	56		56				56
	419	419		419				419
SUB TOTAL	3,866	1,014	0	1,014	0	0	0	1,014
LOANS MADE TO PUBLIC INSTITUTIONS								
Loans to Hindu Religious Society	85	85		85				85
Y.M.C.A. New Amsterdam	5	5		5				5
Co-op Training Institute	6	6		6				6
SUB TOTAL	96	96	0	96	0	0	0	96
PUBLIC CORPORATIONS AND BOARDS								
Drainage and Irrigation Boards Mosquito Hall	135	7		7				7
Bast Demerara Water Conservancy Land of Canan Sluice	271	144		144				144
Guyana Marketing Corporation	1,102	1,102		1,102		-		1,102
Ministry of Economic Development for Guyana Marketing Corporation						-		
Government Produce Depot Georgetown	42	42		42				42
Government Produce Depot New Amsterdam	5	5		5				5
Guyana Food Processing	75	75		75				75
Ham and Bacon Factory	25	25	-	25				25
Milk Pasteurization Plant	20	20	-	20			-	20
Guyana Rice Corporation	2,927	2,927		2,927				2,927
Guyana Airways Corporation	930	930		930				930
Guyana Mortgage Finance Bank for Credit Corporation	16,013	12,839		12,839				12,839
Guyana Electricity Corporation	9,901	9,901		9,901				9,901
Guyana Development Corporation	70	70		70				70
Guyana Farmers Development Corporation Limited	185	185		185				185
SUB TOTAL	31,701	28,272	0	28,272	0	0	0	28,272

DESCRIPTION	AKOUNT OF LOAN (¹)	AMOUNT OUTSTANDING AT 1.1.93 (2)	LOAN MADE DURING 1993 (3)	TOTAL (2)+(3):(4)	AMOUNT REPAID DURING 1993 (⁵)	AMOUNT WRITTEN OFF DURING 1993		TOTAL (6)+(6):(7)	BALANCE OUTSTANDING AT 31.12,93 (4)-(7)
						(6)	(7)		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
OTHER STATUTORY BODIES									
Central Housing and Planning Authority									
Rural Housing Department in Essequibo	37	6		6					6
Loans to Pomeroon Farmers	5	3		3		-			3
Fisheries Development	18								
Rice Growers and Food Production Loan	1,796	209		209					209
Loans for Construction of Houses for settler at Cane Grove - Vergenoegen	117	51		51			-		51
Land settlement Proprietor Planation Elizabeth Ann	6	6		6					6
Block III Cattle Pastures	97	97		97					97
Loans to Domestic for Canada	25	2		2					2
Recruitment of Fart Workers	13	2		2		-			2
Kara Settlers Purchase of Pure Gain Paddy									
Transport and Harbours Development	430	430		430					430
SUB TOTAL	2,544	806	0	806	0	0	0	0	806
OTHER LOANS AND ADVANCES									
Officers (1)	480	100		100					100
Housing Loans to Public Officers (2)	300	300		300					300
SUB TOTAL	780	400	0	400	0	0	0	0	400
LOANS TO LOCAL AUTHORITIES									
Improvement of Drainage and Irrigation	50	22		22					22
Letter Kenny/Bloomfield whim	4	1		1					1
Bloomfield Adventure	2	1							
Suddie Suddie	-	-		-					
Bartica Local Authority	12	4		4		-			4
Bartica Local Authority	64	59		59					59
Bel Air/Woodlands	11	4	-	4	-				4
Bel Air/Woodlands	39	38		38	-				38
Bel Air/Woodlands	43	40		40					40
Beterverwagting/Triumph	30	27		27					27
Beterverwagting/Triumph	7	7		7	-	-			7
C/F	262	203	0	203	0	0	0	0	203

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	AMOUNT	BALANCE	
	OF	OUTSTANDING	MADE	REPAID	WRITTEN	OUTSTANDING	OUTSTANDING
	LOAN	AT 1.1.93	DURING	DURING	DURING	TOTAL	AT 31.12.93
	(1)	(2)	(3)	TOTAL	1993	1993	(⁵)+(⁶):(⁷)
				(2)+(3):(4)	(5)	(6)	(⁴)-(7)
	\$ ¹ 000	\$'000	\$ ¹ 000	\$'000	\$ ¹ 000	\$'000	\$ ¹ 000
B/F	262	203	0	203	0	0	203
Best/Klien/Pouderoyen	37	30		20	9	0	21
Reconditioning of North Klien/ Pourderouen Drainage Improvement Work	40	22		22			22
North Klien/Pouderoyen Pouderoyen	49	47		47			47
Buxton	72	4		4			4
Clonbrook	5	5		5			5
Mahaica/Unity	3	2		2			2
Craig/Calendonia	8	2		2			2
Craig	24	24		24			24
Bagotstown							
Nos. 52 - 56 - Berbice	9	9		9			9
Limlair	1			1			
No. 5I/Good Hope	5	2		2			2
Louisanna/Phoenix	2						
Essequibo Islands/Leguan - Central	2						
Leguan	47	20		20			20
Fryish	30	29		29			29
Gibraltar	2	1					1
Fryish (Drainage & Irrigation)							
Fryish (Drainage & Irrigation)		6		6			6
Good Intent/Sisters							
Hopetown	10	3		3			3
Hopetown	4	2		2			2
Naarstigheid/Union	75	59		59			59
Good Hope/Pomona	45	44		44			44
Kingelley	13	3		3			3
Tempe/Seafield	13	13		13			13
Kitty & Alexander Village Lodge	30	7		7			7
Kitty & Alexander Village	5	1		1			
Newtown	19	8		8			
Agricola	4	2		2			2
Peters Hall							
Lancaster/Manchester	20	17		17			17
Silvertown/Alness/Salton							
Limlair	9	6		6			
Nurney/Kildonan							
No. 27 - West Coast Berbice							
Lot 52 - 56 - Berbice							
Bush Lot/Adventure	6	2		2			2
Friendship, Berbice							
No. 27 - West Coast Berbice							
Nos. 47 - 48 - Berbice	2						
Good Hope/No. 51 - Berbice	11	9		9			9
C/F	884	585	0	585	9	0	576

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	AMOUNT	BALANCE		
	OF	OUTSTANDING	MADE	REPAID	WRITTEN	OUTSTANDING		
	LOAN	AT 1.1.93	DURING	DURING	DURING	TOTAL		
	(1)	(2)	1993	1993	1993	TOTAL		
			TOTAL	(5)	(6)	(5)+(6):(7)		
			(2)+(3):(4)			(4)-(7)		
	\$1000	\$'000	\$'000	\$'000	\$'000	\$'000		
						81'000		
B/F	884	585	0	585	9	0	9	576
Nos. 78 - 79 - Berbice	14	3		3	-			3
Mahaicony (Central)	21	7	-	7				7
Korawhanna/Koharuma/Hosororo	9	1	-	1				1
La Grange/Nismes Village District					-			
Plaisance/Industry								
Sparendam/Plaisance	11	1		1				
Good Hope	5	1		1	-			1
Queenstown	34	29		29				29
Rose Hall - Berbice	35	12		12				12
Rose Hall Drainage System	69	55		55		-		55
Rose Hall - Berbice	-							
Cotton Tree/Zeelust	1	1		1			-	1
D'Edward								
D'Edward	6	5		5	-			5
Rosignol	6	3		3				3
La Retraite Village District	18	12		12				12
Bush Lot - West Coast Berbice	9	6		6		-		6
Woodley Park/Bath	46	44		44				44
Sheet Anchor - Cumberland District								
Council	20	7		7				7
Golden Grove	14	13		13		-		13
La Grange	6	4		4				4
Bagotville					-			
Nos. 67 - 74 - Berbice	5	3		3				3
Nos. 57 - 66 - Berbice	22	22		22		-		22
Reconstruction of Seawall Sluice	70	70		70				70
Nos. 58 - 59 - Berbice	-							-
Rosignol	2	1		1				1
Temporary Loans to Local Authorities	26	14		14				14
Improvement and Drainage Block III								
Corentyne	246	89		89				89
Wismar/Christianburg	14	14		14				14
Enure/Hope	2	2		2			-	2
Nouvelle Flanders/La Jalousie	52	35		35				35
La Reconnaissance/Kon Repos	30	15		15				15
Den Amstel/Fellowship	37	34		34				34
Blankenburg/Hague	89	82		82		-		82
Mahaicony (West)	5	-						
Three Friends/Walton Hall	41							
Gelderland/Blairmont	15	7		7	-			7
Stanleytown	14	11		11				11
Unity/Lancaster	5	1		1				1
C/F	1,883	1,189	0	1,189	9	0	9	1,180

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	AMOUNT	AMOUNT	BALANCE
	OF LOAN (1)	OUTSTANDING AT 1.1.93 (2)	MADE DURING 1993 (3)	TOTAL (²)+(2)=(4)	REPAID DURING 1993 (5)	WRITTEN OFF DURING 1993 (6)	OUTSTANDING AT 31.12.93 (⁵)+(6):(7) (⁴)-(7)
	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
C/F	1,883	1,189	0	1,189	9	0	1,180
D.C. East Demerara/Foulis/BuItton	17	3		3			3
D.C. East Demerara (East Nahaicony)	25	13		13			13
D.C. West Demerara (Toevlugt/Patentia)	22	10		10			10
Bush Lot/Adventure	16	13		13			13
Corriverton Town Council	88	51		51			51
Upper Corentyne	18	6		6			6
Mocha/Arcadia	51	29		29			29
Wakenaam District Council	46	44		44			44
Parika/Salem	24	23		23			23
Rising Sun/Eldorado	6	6		6			6
Hogstye/Lancaster District Council	3	3		3			3
Riverstown/Annandale							
Herstelling/Grove							
Craig/Caledonia	38	10		10			10
Coverden/Soesdyke	35	21		21			21
Town Clerk, New Amsterdam	61	61		61			61
Town Council, Rose Hall	18	18		18			18
Crabwood Creek Village District	5	3		3			3
Sisters Village District	45	40		40			40
Johns/Port Nourant							
Dartmouth	40	24		24			24
Linden Town Council	87	82		82			82
D.C. East Barbice - Rose Hall	39	39		39			39
D.C. East Demerara - Herstelling Grove							
D.A.O, West Demerara - Canals Polder	50	23		23			23
D.A.O. West Demerara - Klien Pouderoyen	7	2		2			2
SUB TOTAL	2,624	1,713	0	1,713	9	0	1,704
LOANS TO CO-OP SOCIETIES							
Guyana Co-op Credit Society for Clay Brick Society	30	30		30			30
Guyana Co-op Credit Society for K.K. Industrial Young Settlers Co-op Society	7	1					
Guyana Co-op Credit Society - Hutho Co-op Society Ltd	9	9		9			9
Guyana Co-op Credit Society - East Demerara Products	20	20		20			20
Guyana Co-op Credit Society - Hubabu Co-op Society Ltd.	3	3		3			3
Guyana Co-op Credit Society - Hutho Co-op Society	1	1		1			1
C/F	70	64	0	64	0	0	64

DESCRIPTION	AMOUNT	AMOUNT	LOAN		AMOUNT	AMOUNT		BALANCE
	OF LOAN (1)	OUTSTANDING AT 1.1.93 (2)	MADE DURING 1993 (3)	TOTAL (2)+(3)=(4)	REPAID DURING 1993 (5)	WRITTEN OFF DURING 1993 (6)	TOTAL (6)-(5)=(7)	OUTSTANDING AT 31.12.93 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$400	\$'000
B/F	70	64	0	64	0	0	0	64
Guyana Co-op Credit Society - National Consumers Co-op Society Limited	25	25		25				25
Guyana Co-op Credit Society for K.K. Agra. Industrial Settlers Co-op Society	25	25		25				25
Guyana Co-op Credit Society - Queenstown Pioneers Consumers Co-op Society Limited	8	8		8				8
Guyana Co-op Credit Society - Consumers Co-op Development	150	150		150				150
Guyana Co-op Credit Society - Guyana Guyana Lapidary Co-op Society	50	50		50				50
Guyana Co-op Credit Society - Guyana Cane Farming Federation	10	10		10				10
Guyana Co-op Credit Society - Guyana Garment Manufacturing Co-op Society Ltd	100	100		100				100
Guyana Co-op Credit Society Ithaca Co-op Credit Society	25	25		25				25
Transport Co-op Society								
Guyana Co-op Credit Society - Linden Transport Co-op Society	50	50		50				50
Guyana Co-op Credit Society - East Cost Producers Co-op	10	10		10				10
Guyana Co-op Credit Society - Multiplying Unit Co-op Society	10	10		10				10
Kays Co-op Society Limited	25	25		25				25
Guyana Co-op Credit Society - Hubabu Co-op Society Ltd.								
La Jalousie Nouvelle/Flanders								
Guyana Co-op Credit Society - Consumers Co-op Society Limited	20	20		20				20
Guyana Co-op Credit Society - La Retrate Producers	3	3		3				3
SUB TOTAL	581	575	0	575	0	0	0	575
LOANS TO STUDENTS								
Ashley C. No A.	1	1		1				
Brutus David								
Bahadur John	1	1		1				1
Barker Leon	3	1		1				1
Brewster Richard	5	1		1				1
Bernard Deryck	3	1		1				1
Bhula Nelville A.	3	1		1				1
C/F	16	6	0	6	0	0	0	6

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	WRITTEN	BALANCE	
	OF LOAN (1)	OUTSTANDING AT 1.1.93 (2)	MADE DURING 1993 (3)	REPAID DURING 1993 (5)	OFF DURING 1993 (6)	TOTAL (5)+(6):(7)	OUTSTANDING AT 31.12.93 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	16	6	0	6	0	0	6
Christian D.M.	3	1		1			1
Charles Reuben	3	2		2	-		2
David Wilfred L.	2	1		1			1
David Harold	5	5		5	-		5
Dolphin Josphe	3	3		3			3
Dehart Norma	6	6		6	-		6
Ford Joy	6	3		3			3
Ferguson T.	4	2		2			2
Felix Kenneth	6	6		6			6
Ford John	4	4		4			4
Green Vibert	6	6		6			6
Glasgow Clayton K.	6	6		6			6
Haynes Michael	5	4		4			4
Jackman L.A.	4	4		4			4
John Desmond	4	2		2			2
Jordan Charles	6	6		6	-		6
Johnson Oswald	8	3		3	-		3
Jordan Edgar	3	3		3			3
Jack Desire	6	1		1			1
Kirton C.D.	2	1		1			1
King Malcolm	6	5		5			5
kendonca Wesley	3	3		3			3
Mc Seales Greene J							
Naraine Aeillya	5	5		5			5
Penny Beryl	4	1		1			1
Paul Clifton	6	6		6			6
Ramsaroop B.					-		
Rodway Leslie	1	1		1			1
Rupnarain Anand	4	2		2			2
Richard Colin	4	2		2			2
Ramrattan Barbara	5	5		5			5
Sahoy Ronald	6	6		6			6
Singh Mohabir							
Sinclair Grace	6	6		6			6
Smith Godwin	5	5		5			5
Summer John	1	1		1	-		1
Veacock Maurice	1	1		1			1
Wharton Waveney	6	6		6			6
Willis A.C.	1	1	-	1			1
Wailoe Michael	7	7	-	7			7
Williams F.R.	3	1		1			1
Warde Florence	6	6		6			6
Arokium Alivida	2	2		2			2
Collins Monica	3	3		3			3
Corbin Bridget	4	4		4		-	4
Cox Clairmonte	8	8		8			8
Goosarran Jaipersaud	1	1		1			1
Grant Hazel	11	11		11			11
C/F	217	174	0	174	0	0	174

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	AMOUNT	BALANCE	
	OF	OUTSTANDING	MADE	REPAID	WRITTEN	OUTSTANDING	
	LOAN	AT 1,1.93	DURING	DURING	DURING	AT 31,12.93	
	(1)	(2)	1993	1993	1993	(4)-(7)	
			TOTAL	TOTAL	TOTAL		
			(2)+(2):(4)	(5)	(6)	(5)+(6)=(7)	
	\$'000	\$'000	0000	\$ 400	\$'000	0000	\$'000
B/F	217	174		174	0	0	174
Joert Marva	8	a		8			8
Jordon Paula i4.	4	4		4			4
Moore Winston	4	4		4			4
Nurse Bridget	4	4		4			4
Peterson Estelle	4	4		4			4
Faustine ward (Oskowe)	4	4		4			4
Jones Veronica		1					
Hernsin	4	4		4			4
George Marshall	15	15		15			15
Braithwaite Aubrey		6		6			6
Shervington Nark B.	2	2		2			2
Heywook Barbara	2	2		2			2
Damsol Hapingwene	2	2		2			2
Sheffers Ian	6	6		6			6
SUB TOTAL	283	240	0	240	0	0	240
LOAN HIRE PURCHASE							
H. Rashid							
W. Thomas							
C.R, Chookang	12	9		9			9
D, Lee-Own	7	4		4			4
M. Nichols	2	1		1			1
P. Dial							
H, Bulkan							
E. Simon	5	2		2			2
SUB TOTAL	26	16	0	16	0	0	16
LOAN TO MINERS SCHEME							
Emily Figueira	4	4		4		4	4
Walter Downer	2	2		2		2	2
Wilfred Drakes	1	1		1		1	1
C. Caesar	2	2		2		2	2
N.H. Gonsalves (Vincent)							
Horace Philadelphia							
Marcus De Flourmont	2	2		2		2	2
Arthur Mc Kennon	1	1		1		1	1
Rudolph Joesph Gerrick							
L, Hayling	3	3		3		3	3
Victorine Williams							
Labandaur Latchman (Clement)	2	2		2		2	2
Simon White							
Phillip Verwayne	2	2		2		2	2
C/F	19	19	0	19	0	0	19

DESCRIPTION	AMOUNT	AMOUNT	LOAN		AMOUNT	AMOUNT		BALANCE
	OF LOAN (1)	OUTSTANDING AT 1.1,93 (2)	MADE DURING 1993 (3)	TOTAL (2)+(3):(4)	REPAID DURING 1993 (5)	WRITTEN OFF DURING 1993 (6)	TOTAL (5)+(6):(7)	OUTSTANDING AT 31,12,93 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	19	19	0	19	0	0	19	19
Hector Stewart							-	
Reuben Bovell	5	5		5			5	5
Leonard Bentick	1	1		1	-		1	1
Frederick Mahaica	2	2		2			2	2
E. Kippins	2	2		2			2	2
Duncan Edmundson					-			
Ovid Cheong	2	2		2	-		2	2
Prince Moore	1	1		1			1	1
Ivan Wade	5	5		5			5	5
Charles Alves								
H. Solomon	5	5		5			5	5
Horance Mitchell	3	3		3			3	3
Walter Braithwaite	5	5	-	5	-		5	5
David Fiedkou	5	5		5			5	5
Joseph Johnson	1	1		1			1	1
Rickland Charles								
N. Beckles	-							
Une Carrington								
Howard Greene	1	1		1			1	1
L. Canterburg	-							
William Jones								
James Jones	2	2		2			2	2
Claude Arthur	-							
Lionel Jordon								
Rickie Smith	-	-						
Hubert Graham								
Cyril Heckles								
Urica Scott								
Norman Devonish	5	5		5			5	5
Winston Clarke	2	2		2			2	2
Eboy Lewis	5	5		5	-		5	5
I. Scott	3	3		3			3	3
B, Charles/P. Boodie								
Jacob Veltor					-			
Lloyd Peters	5	5	-	5			5	5
Hector Liverpool								
Cecil Fraser	2	2		2			2	2
Claudious Adams				-				
Regional Bristol	1	1		1			1	1
D. Archer								
Cortis Jack								
C/F	82	82	0	82	0	0	82	82

DESCRIPTION	AMOUNT	AMOUNT	LOAN	AMOUNT	AMOUNT	BALANCE	
	OF	OUTSTANDING	MADE	REPAID	WRITTEN	OUTSTANDING	
	LOAN	AT 1.1.93	DURING	DURING	OFF	TOTAL	AT 31.12,93
	(1)	(2)	1993	1993	DURING	(⁵ 1+(⁶):(⁷)	(4)-(⁷)
			TOTAL	1993	1993		
	(1)	(2)	(²)+(3):(⁴)	(⁵)	(⁶)	(⁵ 1+(⁶):(⁷)	(4)-(⁷)
	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
B/F	82	82	0	82	0	0	82
Joseph Inniss	2	2		2			2
walter Adonis	2	2		2			2
Harold Adams							
Frederick Fraser	2	2		2			2
Clement Holder	1	1		1			1
John Ho Rae	1	1		1			1
Joseph Felix							
walterine Charles							
wilfred Ashington	-						-
walter Alexander	-						-
Compton Gullier	4	4		4			4
Isiah Christopher	2	2		2			2
James Hilton		-					-
C. Christian							
Georgetown/Austin							
SUB TOTAL	96	96	0	96	0	0	96

STATEMENT OF EXPENDITURE IN RESPECT
OF THOSE SERVICES WHICH BY LAW ARE
DIRECTLY CHARGED UPON THE CONSOLIDATED FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB- HEAD	DESCRIPTION	WAGES AND SALARIES	EMPLOYMENT OVERHEAD EXPENSES	TOTAL
			S/H 001	S/H 002	EXPENDITURE
			\$ '000	\$ '000	\$ '000
1		Office of the President	469	24	493
6		Parliament Office	12,661	12,340	25,001
7		Office of the Auditor General	1,066	680	1,746
8		Office of the Ombudsman	726	258	984
9		Public and Police Service Commission	2,608	623	3,231
10		Teaching Service Commission	1,439	229	1,668
11		Public Prosecutions	978	229	1,207
12		Public Service Appellate Tribunal	1,463	281	1,744
13		Elections Commission	1,011	332	1,348
14		Public Utilities Commission	562	268	830
16		Supreme Court of Judicature	13,644	2,794	16,438
22		Ministry of Home Affairs	-	-	-
23		Ministry of Home Affairs - Police	523	-	523
25		Police Complaints Authority	1,030	238	1,268
		SUB TOTAL	38,185	18,296	56,481
54		Accountant General's Department			
	003	Pensions and Gratuities			136,046
	004	Payments to Dependant's Pension Fund			
		SUB TOTAL	0	0	136,046
108		Public Debt			
	401	Internal Principal	-		264,695
	402	Internal Interest			4,032,014
	403	External Principal			3,704,653
	404	External Interest			2,831,879
		SUB TOTAL	0	0	10,833,241
		GRAND TOTAL	38,185	18,296	11,025,768
			==	==	===

E. A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

WARRANT NO.	DATE OF WARRANT	DATE RECEIVED	MINISTRY/DEPARTMENT/REGION	AMOUNT
R E C E I P T S				\$'000
18	26-10-93	29-10-93	National Registration Centre	5,000
19	26-10-93	29-10-93	Public Utilities Commission	1,532
20	26-10-93	29-10-93	Public Works, Communications and Regional Development	3,000
21	26-10-93	29-10-93	Public Works, Communications and Regional Development	1,200
22	26-10-93	29-10-93	Public Works, Communications and Regional Development	1700
23	26-10-93	29-10-93	Development	3000
24	26-10-93	29-10-93	Region 4 - Demerara/Mahaica	1,082
25	26-10-93	29-10-93	Ministry of Finance	25,354
26	26-10-93	29-10-93	Region 3 - Essequibo Islands/ West Demerara	100
27	26-10-93	29-10-93	Office of the President	17,828
28	26-10-93	29-10-93	Ministry of Finance	130,000
29	26-10-93	29-10-93	Region 5 - Mahaica/Berbice	1,090
30	26-10-93	29-10-93	Public Works, Communications and Regional Development	2,666
31	26-10-93	29-10-93	Public Works, Communications and Regional Development	10,800
32	26-10-93	29-10-93	Development	5,000
33	26-10-93	29-10-93	Parliament Office	2,490
34	26-10-93	29-10-93	Ministry of Education and Cultural Development	2,500
35	26-10-93	29-10-93	Ministry of Agriculture	28,800
36	26-10-93	29-10-93	Region 2 - Pomeroon/Supenaam	1,000
37	26-10-93	29-10-93	Region 2 - Pomeroon/Supenaam	2,500
38	26-10-93	29-10-93	Region 7 - Cuyuni/Mazaruni	1,116
39	26-10-93	29-10-93	Accountant General	7,000
40	26-10-93	29-10-93	Guyana Defence Force	411
41	26-10-93	29-10-93	Ministry of Home Affairs	11,000
42	26-10-93	29-10-93	Ministry of Finance	1,500
43	26-10-93	29-10-93	Ministry of Agriculture	6,000
44	26-10-93	29-10-93	Region 3 - Essequibo Islands/ West Demerara	5,000
45	26-10-93	29-10-93	Guyana National Service	2,609
46	26-10-93	29-10-93	Office of the President	3,000
47	26-10-93	29-10-93	Office of the President	19500
48	26-10-93	29-10-93	Guyana Defence Force	26,300
49	26-10-93	29-10-93	Ministry of Labour, Human Services and Social Security	42
50	26-10-93	29-10-93	Region 8 - Potaro/Siparuni	2,500
C/F				332,560

WARRANT NO.	DATE OF WARRANT	DATE RECEIVED	MINISTRY/DEPARTMENT/REGION	AMOUNT
				\$ '000
			B/F	332,560
51	26-10-93	29-10-93	Region 2 - Pomeroon/Supenaam	8,200
52	26-10-93	29-10-93	Region 2 - Pomeroon/Supenaam	5,880
53	26-10-93	29-10-93	Region 2 - Pomeroon/Supenaam	5,135
54	26-10-93	29-10-93	Region 10 - Upper Demerara/Berbice	272
55	26-10-93	29-10-93	Office of the President	5,000
56	26-10-93	29-10-93	Accountant General	3,200
57	26-10-93	29-10-93	Ministry of Agriculture	613
58	26-10-93	29-10-93	Ministry of Foreign Affairs	67
			Public Works, Communications and Regional Development	30,000
59	26-10-93	29-10-93	Development	30,000
60	26-10-93	29-10-93	Region 6 - East Berbice/Corentyne	144
61	26-10-93	29-10-93	Accountant General	25,000
62	26-10-93	29-10-93	Region 6 - East Berbice/Corentyne	9,209
63	26-10-93	29-10-93	Region 4 - Demerara/Mahaica	5,902
64	26-10-93	29-10-93	Ministry of Finance	2,200
65	26-10-93	29-10-93	Guyana National Service	3,500
66	26-10-93	29-10-93	Guyana Defence Force	10,000
67	26-10-93	29-10-93	Ministry of Home Affairs	5,575
			Ministry of Labour, Human Services and Social Security	21,196
68	26-10-93	29-10-93	Security	21,196
69	26-10-93	29-10-93	Region 7 - Cuyuni/Mazaruni	200
70	26-10-93	29-10-93	Region 7 - Cuyuni/Mazaruni	780
71	26-10-93	29-10-93	Region 7 - Cuyuni/Mazaruni	850
72	26-10-93	29-10-93	Region 9 - Upper Takuba/Essequibo	1,154
73	26-10-93	29-10-93	Ministry of Finance	4,000
74	26-10-93	29-10-93	Ministry of Home Affairs	3,000
75	26-10-93	29-10-93	Ministry of Agriculture	656
76	26-10-93	29-10-93	Region 7 - Cuyuni/Mazaruni	500
77	26-10-93	29-10-93	Region 7 - Cuyuni/Mazaruni	100
78	26-10-93	29-10-93	Region 6 - East Berbice/Corentyne	1,370
79	26-10-93	29-10-93	Accountant General	8,000
80	26-10-93	29-10-93	Customs and Excise	3,700
81	26-10-93	29-10-93	Customs and Excise	1,186
82	26-10-93	29-10-93	Ministry of Finance	24,163
83	26-10-93	29-10-93	Office of the President	15,000
84	26-10-93	29-10-93	Guyana Water Authority	10,000
85	26-10-93	29-10-93	Ministry of Trade, Tourism & Industry	3,841
86	26-10-93	29-10-93	Ministry of Finance	3,000
87	26-10-93	29-10-93	Guyana Defence Force	22,300
88	26-10-93	29-10-93	Region 3 - Essequibo Islands/West Demerara	5,000
89	26-10-93	29-10-93	Ministry of Health	1,000
90	26-10-93	29-10-93	Ministry of Health	4,000
91	26-10-93	29-10-93	Ministry of Agriculture	500
			Public Works, Communications and Regional Development	281
13	26-10-93	29-10-93	Development	281
1	26-10-93	29-10-93	Ministry of Finance	22,000
			Ministry of Labour, Human Services and Social Security	325
2	26-10-93	29-10-93	Security	325
			C/F	610,559

WARRANT NO.	DATE OF WARRANT	DATE RECEIVED	MINISTRY/DEPARTMENT/REGION	AMOUNT
				\$ '000
			B/F	610,559
3	26-10-93	29-10-93	Ministry of Agriculture	1,015
4	26-10-93	29-10-93	Region 2 - Pomeroon/Superaan	3,000
5	26-10-93	29-10-93	Ministry of Agriculture	428
			Public Works, Communications and Regional	
6	26-10-93	29-10-93	Development	816
			Public Works, Communications and Regional	
7	26-10-93	29-10-93	Development	63
			Public Works, Communications and Regional	
8	26-10-93	29-10-93	Development	178
9	26-10-93	29-10-93	Office of the President	918
10	30-12-93	31-12-93	Region 7 - Cuyuni/Mazaruni	688
11	30-12-93	31-12-93	Supreme Court of Judicature	252
12	30-12-93	31-12-93	Supreme Court of Judicature	72
			Public Works, Communications and Regional	
13	30-12-93	34-12-93	Development	281
14	30-12-93	31-12-93	Public Service Appellate Tribunal	16
15	30-12-93	31-12-93	Accountant General	12,000
16	30-12-93	31-12-93	Region 6 - East Berbice/Corentyne	3,275
17	30-12-93	31-12-93	Ministry of Health	3,500
18	30-12-93	31-12-93	Supreme Court of Judicature	1,586
			Public Works, Communications and Regional	
19	30-12-93	31-12-93	Development	42,000
20	30-12-93	31-12-93	Guyana Defence Force	30,300
21	30-12-93	31-12-93	Ministry of Finance	28,000
22	30-12-93	31-12-93	Ministry of Agriculture	11,269
			Ministry of Labour, Human Services and Social	
23	30-12-93	31-12-93	Security	26,980
			Public Works, Communications and Regional	
24	30-12-93	31-12-93	Development	27,000
25	30-12-93	31-12-93	Ministry of Home Affairs	11,000
26	30-12-93	31-12-93	Ministry of Home Affairs	1,000
27	30-12-93	31-12-93	Ministry of Home Affairs	855
28	30-12-93	31-12-93	Ministry of Home Affairs	1,965
29	30-12-93	31-12-93	Region 3 - Essequibo Islands/West Demerara	7,000
30	30-12-93	31-12-93	Region 3 - Essequibo Islands/West Demerara	55,000
31	30-12-93	31-12-93	Office of the President	12,000
32	30-12-93	31-12-93	Ministry of Finance	2,282
33	30-12-93	31-12-93	Inland Revenue	50,000
34	30-12-93	31-12-93	Region 7 - Cuyuni/Mazaruni	3,200
35	30-12-93	31-12-93	Region 7 - Cuyuni/Kazaruni	1,810
36	30-12-93	31-12-93	Office of the Ombudsman	65
37	30-12-93	31-12-93	Ministry of Finance	325
38	30-12-93	31-12-93	Customs and Excise	1,500
39	30-12-93	31-12-93	Customs and Excise	35,000
			Public Works, Communications and Regional	
40	30-12-93	31-12-93	Development	14,000
41	30-12-93	31-12-93	Region 10 - Upper Demerara/Berbice	1,181
			Public Works, Communications and Regional	
42	30-12-93	31-12-93	Development	400
43	30-12-93	31-12-93	Public Works, Communications and Regional	
			Development	36,100
			C/F	1,038,879

WARRANT NO.	DATE OF WARRANT	DATE RECEIVED	MINISTRY/DEPARTMENT/REGION	AMOUNT
				\$'000
			B/F	1,038,879
44	30-12-93	31-12-93	Region 10 - Upper Demerara/Berbice	1,990
45	30-12-93	31-12-93	Region 10 - Upper Demerara/Berbice	215
46	30-12-93	31-12-93	Ministry of Health	560
47	30-12-93	31-12-93	Public and Police Service Commission	1,505
48	30-12-93	31-12-93	Ministry of Education and Cultural Development	4,564
49	30-12-93	31-12-93	Ministry of Agriculture	3,419
50	30-12-93	31-12-93	Supreme Court	500
51	30-12-93	31-12-93	Supreme Court	500
GAW 1	20-05-93	27-05-93		50,585
			TOTAL RECEIPTS	1,102,717
			P A Y M E N T S	
			- - - - -	
1	03-06-93	05-08-93	Ministry of Finance	22,000
2	04-06-93	17-06-93	Ministry of Labour, Human Services and Social Security	325
3	04-06-93	17-06-93	Ministry of Agriculture	1,015
4	18-06-93	02-07-93	Region 2 - Pomeroon/Superaan	3,000
5	28-06-93	02-07-93	Ministry of Agriculture	428
6	06-07-93	13-07-93	Ministry of Public Works, Communications and Regional Development	816
7	06-07-93	13-07-93	Ministry of Public Works, Communications and Regional Development	63
8	06-07-93	13-07-93	Ministry of Public Works, Communications and Regional Development	178
9	04-08-93	06-08-93	Office of the President	918
10	23-08-93	01-09-93	Region 7 - Cuyuni/Mazaruni	688
11	23-08-93	01-09-93	Supreme Court	252
12	23-08-93	01-09-93	Supreme Court	72
13	10-09-93	22-09-93	Ministry of Public Works, Communications and Regional Development	281
14	17-09-93	22-09-23	Public Service Appellate Tribunal	16
15	20-09-93	22-09-23	Accountant General	12,000
16	20-09-93	13-10-93	Region 6 - East Berbice/Corentyne	3,275
17	05-10-93	04-11-93	Ministry of Health	3,500
18	25-10-93	04-11-93	Supreme Court	1,586
19	02-11-93	04-11-93	Ministry of Public Works, Communications and Regional Development	42,000
20	03-11-93	04-11-93	Guyana Defence Force	30,300
21	04-11-93	16-11-93	Ministry of Finance	28,000
22	04-11-93	16-11-93	Ministry of Agriculture	11,269
23	05-11-93	16-11-93	Ministry of Labour, Human Services and Social Security	26,980
24	12-11-93	16-11-93	Ministry of Public Works, Communications and Regional Development	27,000
25	12-11-93	16-11-93	Home Affairs	11,000
26	12-11-93	16-11-93	Home Affairs	1,000
27	12-11-93	22-11-93	Home Affairs	855
			C/F	228,817

WARRANT NO,	DATE OF WARRANT	DATE RECEIVED	MINISTRY/DEPARTMENT/REGION	AMOUNT
				\$'000
			B/F	228,817
28	12-11-93	22-11-93	Home Affairs	1,965
29	12-11-93	22-11-93	Region 3 - Essequibo Islands/West Demerara	7,000
30	12-11-93	22-11-93	Region 3 - Essequibo Islands/West Demerara	55,000
31	16-11-93	26-11-93	Guyana Water Authority	12,000
32	13-11-93	24-11-94	Ministry of Finance	2,282
33	18-11-93	24-11-93	Inland Revenue	50,000
34	18-11-93	24-11-93	Region 7 - Cuyuni/Mazaruni	3,200
35	18-11-93	24-11-93	Region 7 - Cuyuni/Mazaruni	1,810
36	19-11-93	01-12-93	Office of the Ombudsman	65
37	22-11-93	25-11-93	Ministry of Finance	325
38	22-11-93	01-12-93	Customs and Excise	1,500
39	22-11-93	01-12-93	Customs and Excise	35,000
			Ministry of Public works, Communications and	
40	23-11-93	29-11-93	Regional Development	14,000
41	25-11-93	01-12-93	Region 10 - Upper Demerara/Berbice	1,181
			Ministry of Public works, Communications and	
42	26-11-93	01-12-93	Regional Development	400
43	26-11-93	01-12-93	Regional Development	36,100
44	26-11-93	01-12-93	Region 10 - Upper Demerara/Berbice	1,990
45	26-11-93	01-12-93	Region 10 - Upper Demerara/Berbice	215
46	26-11-93	01-12-93	Region 10 - Upper Demerara/Berbice	560
47	01-12-93	07-12-93	Public and Police Service Commission	1,505
48	01-12-93	07-12-93	Ministry of Education and Cultural Development	4,564
49	01-12-93	07-12-93	Ministry of Agriculture	3,419
50	01-12-93	15-12-93	Supreme Court	500
51	01-12-93	15-12-93	Supreme Court	500
53	13-12-93	24-12-93	Ministry of Home Affairs	920
54	13-12-93	24-12-93	Ministry of Public works, Communications and	
			Regional Development	180
55	20-12-93	24-12-93	Ministry of Home Affairs	800
56	23-12-93	30-12-93	Office of the President	6,400
57	30-12-93	30-12-93	Ministry of Public works, Communications and	
			Regional Development	45,000
58	31-12-93	31-12-93	Ministry of Agriculture	35,000
			TOTAL PAYMENTS	552,198
			EXCESS OF RECEIPTS OVER PAYMENTS	550,519
			ADD BALANCE BROUGHT FORWARD	(34,869)
			BALANCE CARRIED FORWARD	515,369
				== =

L.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

HEAD 1 - OFFICE OF THE PRESIDENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
	TOTAL APPROPRIATION EXPENSES	542,748	0	0	542,748	444,713	98,035	0
	TOTAL EMPLOYMENT COSTS	56,501	0	0	56,501	44,665	11,836	0
	WAGES AND SALARIES	30,104	4,550	0	34,654	33,798	856	0
101	Administrative	13,052	2,500		15,552	15,254	298	
102	Senior Technical	2,577			2,577	2,468	109	
103	Other Technical and Craft Skilled	2,163	750		2,913	2,870	43	
104	Clerical and Office Support.	8,210	700	-	8,910	8,770	140	
105	Semi Skilled Operatives & Unskilled	4,102	600		4,702	4,436	266	
	OVERHEAD EXPENSES	26,397	(4,550)	0	21,847	10,867	10,980	0
201	Other Direct Labour Cost	8,894			8,894	4,211	4,683	
203	Benefits and Allowances	13,578	(4,550)	-	9,028	4,676	4,352	
204	National Insurance	2,000	-		2,000	1,451	549	
205	Pensions and Gratuities	1,925			1,925	529	1,396	
	OTHER CHARGES	486,247	0	0	486,247	400,048	86,199	0
302	Materials, Equipment & Supplies	7,521			7,520	6,704	816	
303	Fuel and Lubricants	4,500			4,500	2,016	2,484	
304	Rental and Maintenance of Building	9,260			9,260	9,019	241	
305	Maintenance of Infrastructure	800			800	90	710	
306	Electricity Charges	6,000			6,000	5,990	10	
307	Transport, Travel & Postage	7,200			7,200	6,390	810	
308	Telephone Charges	4,000			4,000	3,714	286	
309	Other Service Purchased	44,600			44,600	34,466	10,134	
310	Education Subvention - Grants etc,	204,170			204,170	138,011	66,159	
312	Subsidies and Contributions etc,	178,197			178,197	174,412	3,785	
314	Other	20,000			20,000	19,236	764	
	Issues from the Consolidated Fund Expenditure for 1993					489,901 444,713		
	Due to the Consolidated Fund					45,188 == ==		

H.O.S. THOMPSON
CHIEF ADMINISTRATIVE OFFICER
OFFICE OF THE PRESIDENT

HEAD 2 - GUYANA DEFENCE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB-HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$ '000	\$ '000	C000	\$ '000	\$ '000	\$ '000	C000
	TOTAL APPROPRIATION EXPENSES	670,687	0	30,300	700,987	699,873	18,249	17,135
	TOTAL EMPLOYMENT COSTS	342,478	(10,000)	0	332,478	324,411	8,067	0
	WAGES AND SALARIES	242,087	(3,000)	0	239,087	231,275	7,812	0
101	Administrative	5,574			5,574	5,574		
102	Senior Technical	23,634			23,634	23,634		
103	Other Technical and Craft skilled	51,012	(1,500)		49,512	49,508	4	
104	Clerical and Office Support	54,527			54,527	54,527		
105	Semi Skilled Operatives & Unskilled	107,340	(1,500)		105,840	98,032	7,808	
	OVERHEAD EXPENSES	100,391	(7,000)	0	93,391	93,136	255	0
201	Other Direct Labour Cost	18,993	(8,354)		10,639	10,632	7	
202	Incentives	1,000	1,354		2,354	2,124	230	
203	Benefits and Allowances	51,588	-		51,588	51,583	5	
204	National Insurance	11,440			11,440	11,428	12	
205	Pensions and Gratuities	17,370			17,370	17,369	1	
	OTHER CHARGES	328,209	10,000	30,300	368,509	375,462	10,182	17,135
302	Materials, Equipment & Supplies	69,150	(11,519)		57,631	57,562	69	
303	Fuel and Lubricants	38,000			38,000	37,970	30	
304	Rental and Maintenance of Building	16,800	1,262		18,062	19,673		1,611
305	Maintenance of Infrastructure	3,500	8,056	4,800	16,356	13,996	2,360	
306	Electricity Charges	6,100	1,000		7,100	7,100		
307	Transport, Travel & Postage	25,360	1,000		26,360	24,156	2,204	
308	Telephone Charges	6,200	648		6,848	6,848		
309	Other Service Purchased	15,800	1,053		16,853	16,842	11	
310	Education Subvention - Grants etc.	11,000	2,500	7,500	21,000	15,492	5,508	
312	Subsidies and Contributions etc.	-	-		-	-		
314	Other	136,299	6,000	18,000	160,299	175,823		15,524
	Under the Estimates						18,249	
	Over the Estimates						17,135	
	Net Under the Estimates						1,114	
	Issues from the Consolidated Fund					700,986		
	Expenditure for 1993					699,873		
	Due to the Consolidated Fund					1,113		

A J LEWIS
ACCOUNTING OFFICES
GUYANA DEFENCE FORCE

HEAD 3 - GUYANA NATIONAL SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	106,327	0	0	106,327	96,015	10,359	47
	TOTAL EMPLOYMENT COSTS	64,668	0	0	64,668	56,901	7,808	41
	WAGES AND SALARIES	49,548	(65)	0	49,483	42,470	7,054	41
101	Administrative	1,548			1,548	1,311	237	
102	Senior Technical	5,400			5,400	5,223	177	
103	Other Technical and Craft Skilled	6,480			6,480	6,172	308	
104	Clerical and Office Support	35,088	(65)		35,023	28,691	6,332	
105	Semi Skilled Operatives & Unskilled	1,032			1,032	1,073		41
	OVERHEAD EXPENSES	15,120	65	0	15,185	14,431	754	0
201	Other Direct Labour Cost	840	110		950	927	23	
202	Incentives							
203	Benefits and Allowances	11,400	(45)	-	11,355	10,740	615	
204	National Insurance	2,880	-		2,880	2,764	116	
205	Pensions and Gratuities			-		-		
	OTHER CHARGES	41,659	0	0	41,659	39,114	2,551	6
302	Materials, Equipment & Supplies	1,633	(63)		1,570	1,576		6
303	Fuel and Lubricants	7,597	749		8,346	7,760	586	
304	Rental and Maintenance of Building	2,603	73		2,676	2,616	60	
305	Maintenance of Infrastructure		-		-	-		
306	Electricity Charges	363	(74)		289	246	43	
307	Transport, Travel & Postage	2,612	902		3,514	3,080	434	
308	Telephone Charges	400	(130)		270	224	46	
309	Other Service Purchased	397	373		770	666	104	
310	Education Subvention - Grants etc.				-	-		
311	Rates & Taxes & Subventions to L/A	24	18		42	42		
312	Subsidies and Contributions etc.				-	-		
313	Refunds of Revenue							
314	Other	26,030	(1,848)		24,182	22,904	1,278	
	Under the Estimates						10,359	
	Over the Estimates							47
	Net Under the Estimates						10,312	
	Issues from the Consolidated Fund					98,358		
	Expenditure for 1993					96,015		
	Due to the Consolidated Fund					2,343		
						==		

K.H. BOOKER
LT. COLONEL
GUYANA NATIONAL SERVICE

HEAD 5 - OFFICE OF THE PRIME MINISTER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'400	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	8,633	0	0	8,633	8,060	573	0
	TOTAL EMPLOYMENT COSTS	1,360	(150)	0	1,360	834	526	0
	WAGES AND SALARIES	478	0	0	628	449	179	0
101	Administrative	122	-		122	112	10	
102	Senior Technical							
103	Other Technical and Craft Skilled	40			40		40	
104	Clerical and Office Support	219			219	135	84	
105	Semi Skilled Operatives & Unskilled	97	150		247	202	45	
	OVERHEAD EXPENSES	882	(150)	0	732	385	347	0
201	Other Direct Labour Cost	337			337	306	31	
202	Incentives							
203	Benefits and Allowances	95			95	31	64	
204	National Insurance	450	(150)		300	48	252	
205	Pensions and Gratuities							
	OTHER CHARGES	7,273	0	0	7,273	7,226	47	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	258			258	245	13	
303	Fuel and Lubricants	885			885	870	15	
304	Rental and Maintenance of Building							
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage	2,318			2,318	2,303	15	
308	Telephone Charges	937			937	933	4	
309	Other Service Purchased							
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,875			2,875	2,875		
	Issues from the Consolidated Fund					8,248		
	Expenditure for 1993					8,060		
	Due to the Consolidated Fund					188		
						== :		

G. SAHAI
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS, COMMUNICATIONS
AND REGIONAL DEVELOPMENT

HEAD 6 - PARLIAMENT OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-) \$'000	SUPPLEMENTARY PROVISION C000	REVISED ESTIMATES \$'000	TOTAL EXPENDITURE \$'000	UNDER THE REVISED ESTIMATES \$'000	OVER THE REVISED ESTIMATES \$'000
	TOTAL APPROPRIATION EXPENSES	18,234	0	0	18,234	15,392	2,842	0
	TOTAL EMPLOYMENT COSTS	2,183	0	0	2,183	1,923	260	0
	WAGES AND SALARIES	1,680	0	0	1,680	1,569	111	0
101	Administrative	197			197	196	1	
102	Senior Technical	130			130	56	74	
103	Other Technical and Craft Skilled	331	-		331	331	-	
104	Clerical and Office Support	651	(22)		629	608	21	
105	Semi Skilled Operatives & Unskilled	371	22		393	378	15	
	OVERHEAD EXPENSES	503	0	0	503	354	149	0
201	Other Direct Labour Cost	146	-		146	128	18	
202	Incentives		-					
203	Benefits and Allowances	232			232	109	123	
204	National Insurance	125			125	117	8	
205	Pensions and Gratuities							
	OTHER CHARGES	16,051	0	0	16,051	13,469	2,582	0
301	Expenses Specific to the Agency				-	-		
302	Materials, Equipment & Supplies	2,116			2,116	2,010	106	
303	Fuel and Lubricants		200		200	65	135	
304	Rental and Maintenance of Building		-					
305	Maintenance of Infrastructure							
306	Electricity Charges		-					
307	Transport, Travel & Postage	1,183	426		1,609	1,494	115	
308	Telephone Charges	220			220	52	168	
309	Other Service Purchased	7,306	(1,026)		6,280	4,548	1,732	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A		-					
312	Subsidies and Contributions etc.	4,092			4,092	4,092		
313	Refunds of Revenue		-					
314	Other	1,134	400		1,534	1,208	326	
	Issues from the Consolidated Fund Expenditure for 1993					17,003 15,392		
	Due to the Consolidated Fund					1,611 — —		

S. E. ISAACS
DEPUTY CLERK OF NATIONAL ASSEMBLY
PARLIAMENT OFFICE

HEAD 7 - OFFICE OF THE AUDITOR GENERAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- BEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	45,000	0	0	45,000	34,913	10,087	0
	TOTAL EMPLOYMENT COSTS	35,000	0	0	35,000	28,008	6,992	0
	WAGES AND SALARIES	27,350	0	0	27,350	23,627	3,723	0
101	Administrative	16,100			16,100	15,536	564	
102	Senior Technical	2,750	(500)		2,250	681	1,569	
103	Other Technical and Craft skilled	2,550			2,550	1,340	1,210	
104	Clerical and Office Support	5,450	500		5,950	5,678	272	
105	Semi skilled Operatives & Unskilled	500			500	392	108	
	OVERHEAD EXPENSES	7,650	0	0	7,650	4,381	3,269	0
201	Other Direct Labour Cost	3,000			3,000	2,193	807	
202	Incentives							
203	Benefits and Allowances	3,200			3,200	1,126	2,074	
204	National Insurance	1,450			1,450	1,062	388	
205	Pensions and Gratuities	-			-			
	OTHER CHARGES	10,000	0	0	10,000	6,905	1,095	0
301	Expenses Specific to the Agency		-		-			
302	Materials, Equipment & Supplies	1,800			1,800	1,591	209	
303	Fuel and Lubricants	500	-		500	185	315	
304	Rental and Maintenance of Building	1,000			1,000	115	885	-
305	Maintenance of Infrastructure	-			-			
306	Electricity Charges	300			300	251	49	
307	Transport, Travel & Postage	2,271			2,271	1,692	579	-
308	Telephone Charges	200			200	82	118	
309	Other Service Purchased	3,300			3,300	2,423	877	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	129			129	67	62	
313	Refunds of Revenue			-				
314	Other	500			500	499	1	
	Issues from the Consolidated Fund					36,118		
	Expenditure far 1993					34,913		
	Due to the Consolidated Fund					1,205		
						= =		

A. SINGH
SNR. DEPUTY AUDITOR GENERAL (Ag)
OFFICE OF THE AUDITOR GENERAL

HEAD 8 - OFFICE OF THE OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- READ	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		s'000	\$'000	\$'000	\$'000	\$'000	\$'000	C000
	TOTAL APPROPRIATION EXPENSES	425	0	65	490	469	21	0
	TOTAL EMPLOYMENT COSTS	301	0	5	306	306	0	0
	WAGES AND SALARIES	281	0	0	281	281	0	0
101	Administrative	74			74	74		
102	Senior Technical							
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	180			180	180		
105	Semi skilled Operatives & Unskilled	27			27	27		
	OVERHEAD EXPENSES	20	0	5	25	25	0	0
201	Other Direct Labour Cost							
202	Incentives							
203	Benefits and Allowances	4		5	9	9		
204	National Insurance	16			16	16		
205	Pensions and Gratuities							
	OTHER CHARGES	124	0	60	184	163	21	0
301	Expenses Specific to the Agency				-			
302	Materials, Equipment & Supplies	33			33	26	7	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building							
305	Maintenance of Infrastructure							
306	Electricity Charges	12		6	18	14	4	
307	Transport, Travel & Postage	14		6	20	16	4	
308	Telephone Charges	10			10	6	4	
309	Other Service Purchased	6			6	5	1	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LA							
312	Subsidies and Contributions etc.	48		48	96	96		
313	Refunds of Revenue							
314	Other	1			1		1	
	Issues from the Consolidated Fund					487		
	Expenditure for 1993					469		
	Due to the Consolidated Fund					18		

L. HYMAN
SECRETARY
OFFICE OF THE OMBUDSMAN

HEAD 9 - PUBLIC AND POLICE SERVICE COMMISSIONS
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	6,569	0	1,505	8,074	6,848	1,226	0
	TOTAL EMPLOYMENT COSTS	4,178	0	0	4,178	3,396	782	0
	WAGES AND SALARIES	2,994	0	0	2,994	2,630	364	0
101	Administrative	1,617			1,617	1,488	129	
102	Senior Technical							
103	Other Technical and Craft Skilled	65			65	42	23	
104	Clerical and Office Support	1,152			1,152	988	164	
105	Semi skilled Operatives & Unskilled	160			160	112	48	
	OVERHEAD EXPENSES	1,184	0	0	1,184	766	418	0
201	Other Direct Labour Cost	454			454	241	213	
202	Incentives							
203	Benefits and Allowances	490			490	331	159	
204	National Insurance	240			240	194	46	
205	Pensions and Gratuities							
	OTHER CHARGES	2,391	0	1,505	3,896	3,452	444	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	465	200		665	608	57	
303	Fuel and Lubricants	0	102		102	41	61	
304	Rental and Maintenance of Building	61	30		91	48	43	
305	Maintenance of Infrastructure							
306	Electricity Charges	150			150	150		
307	Transport, Travel & Postage	147	120		267	168	99	
308	Telephone Charges	57			57	35	22	
309	Other Service Purchased	159	50		209	152	57	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.				-			
313	Refunds of Revenue				-			
314	Other	1,352	(502)	1,505	2,355	2,250	105	
	Issues from the Consolidated Fund					7,410		
	Expenditure for 1993					6,848		
	Due to the Consolidated Fund					562		
						== :		

L, DAVID
 SECRETARY
 PUBLIC/POLICE SERVICE COMMISSION

HEAD 10 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	2,589	0	0	2,589	2,445	144	0
	TOTAL EMPLOYMENT COSTS	2,003	0	0	2,003	1,893	110	0
	WAGES AND SALARIES	1,645	0	0	1,645	1,587	58	0
101	Administrative	715			715	715		
102	Senior Technical							
103	Other Technical and Craft Skilled	111			111	102	9	
104	Clerical and Office Support	706			706	667	39	
105	Semi skilled Operatives & Unskilled	113			113	103	10	
	OVERHEAD EXPENSES	358	0	0	358	306	52	0
201	Other Direct Labour Cost	135			135	116	19	
202	Incentives							
203	Benefits and Allowances	123	(2)		121	89	32	
204	National Insurance	100	2		102	101	1	
205	Pensions and Gratuities							-
	OTHER CHARGES	586	0	0	586	552	34	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	164			164	163	1	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	15			15	15		
305	Maintenance of Infrastructure							
306	Electricity Charges	55			55	43	12	
307	Transport, Travel & Postage	99	(4)		95	83	12	
308	Telephone Charges	29			29	21	8	
309	Other Service Purchased	195	4		199	199		
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A					-		
312	Subsidies and Contributions etc,							
313	Refunds of Revenue							
314	Other	29			29	28	1	
	Issues from the Consolidated Fund Expenditure for 1993					2,470 2,445		
	Due to the Consolidated Fund					25		
						= = :		

C. KENDALL
SECRETARY
TEACHING SERVICE COMMISSION

HEAD 11 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$ 400	\$'000	\$ 400	\$ 400	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	9,279	0	0	9,279	7,954	1,331	8
	TOTAL EMPLOYMENT COSTS	8,396	0	0	8,396	7,172	1,222	0
	WAGES AND SALARIES	5,775	25	0	5,800	5,764	34	0
101	Administrative	5,570	0		5,570	5,540	30	
102	Senior Technical						-	
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	168	25		193	189	4	
105	Semi Skilled Operatives & Unskilled	37	0		37	35		
	OVERHEAD EXPENSES	2,621	(25)	0	2,596	1,408	1,188	0
201	Other Direct Labour Cost	508	(25)		483	391	92	
202	Incentives						-	
203	Benefits and Allowances	1,953	0		1,953	885	1,068	
204	National Insurance	160	0		160	132	28	
205	Pensions and Gratuities							
	OTHER CHARGES	883	0	0	883	782	109	8
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	96	180		276	278		2
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	-						
305	Maintenance of Infrastructure							
306	Electricity Charges	11	12		23	15	8	
307	Transport, Travel & Postage	242	(100)		142	77	65	
308	Telephone Charges	45			45	15	30	
309	Other Service Purchased	483	(92)		391	397		6
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	6			6		6	
	Under the Estimates						1,331	
	Over the Estimates							8
	Net Under the Estimates						1,323	
	Issues from the Consolidated Fund					7,981		
	Expenditure for 1993					7,954		
	Due to the Consolidated Fund					27		

= =
IAN N. CHANG
DIRECTOR
PUBLIC PROSECUTIONS

HEAD 12 - PUBLIC SERVICE APPELLATE TRIBUNAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-) \$'000	SUPPLEMENTARY PROVISION \$'000	REVISED ESTIMATES \$'000	TOTAL EXPENDITURE \$'000	UNDER THE REVISED ESTIMATES \$'000	OVER THE REVISED ESTIMATES \$'000
	TOTAL APPROPRIATION EXPENSES	803	0	16	819	770	49	0
	TOTAL EMPLOYMENT COSTS	506	0	16	522	507	15	
	WAGES AND SALARIES	408	0	0	408	395	13	0
101	Administrative	150			150	142	8	
102	Senior Technical				-			
103	Other Technical and Craft Skilled	56			56	52		
104	Clerical and Office Support	162			162	162		
105	Semi Skilled Operatives & Unskilled	40			40	39	1	
	OVERHEAD EXPENSES	98	0	16	114	112	2	0
201	Other Direct Labour Cost							
202	Incentives							
203	Benefits and Allowances	70		6	76	75	1	
204	National Insurance	28	-	10	38	37	1	
205	Pensions and Gratuities							
	OTHER CHARGES	297	0	0	297	263	34	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	40			40	37	3	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	1			1	1		
305	Maintenance of Infrastructure							
306	Electricity Charges	15	-		15		15	
307	Transport, Travel & Postage	10			10	2	8	
308	Telephone Charges	13			13	5	8	
309	Other Service Purchased	210			210	210		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	8			8	8		
	Issues from the Consolidated Fund					787		
	Expenditure for 1993					770		
	Due to the Consolidated Fund					17		

S.D. JAHALY
REGISTRAR
PUBLIC SERVICE APPELLATE TRIBUNAL

HEAD 13 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	10,520	0	0	10,520	9,264	1,256	0
	TOTAL EMPLOYMENT COSTS	1,424	0	0	1,424	1,035	389	0
	WAGES AND SALARIES	1,066	0	0	1,066	917	149	0
101	Administrative	585	-		585	525	60	
102	Senior Technical				70	68	2	
103	Other Technical and Craft Skilled	70			298	241	57	
104	Clerical and Office Support	298			113	83	30	
105	Semi Skilled Operatives & Unskilled	113			358	118	240	0
	OVERHEAD EXPENSES	358	0	0	218	11	207	
201	Other Direct Labour Cost	218			72	67	5	
202	Incentives				68	40	28	
203	Benefits and Allowances	72			9,096	8,229	867	0
204	National Insurance	68						
205	Pensions and Gratuities							
	OTHER CHARGES	9,096	0	0				
301	Expenses Specific to the Agency				36	9	27	
302	Materials, Equipment & Supplies	36			-		231	
303	Fuel and Lubricants	231			6,101	6,000	101	
304	Rental and Maintenance of Building	101	6,000		480	177	303	
305	Maintenance of Infrastructure				115	47	68	
306	Electricity Charges	480			120	9	111	
307	Transport, Travel & Postage	115			13		13	
308	Telephone Charges	120						
309	Other Service Purchased	13						
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to WA	-						
312	Subsidies and Contributions etc.							
313	Refunds of Revenue				2,000	1,987	13	
314	Other	8,000	(6,000)					
	Issues from the Consolidated Fund					9,461		
	Expenditure for 1993					9,264		
	Due to the Consolidated Fund					197		

A. RAKSAROOP
SECRETARY
ELECTIONS COMMISSION

HEAD 14 - PUBLIC UTILITIES COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	8,167	0	0	8,167	8,038	129	0
	TOTAL EMPLOYMENT COSTS	2,026	0	0	2,026	1,938	88	0
	WAGES AND SALARIES	1,668	0	0	1,668	1,646	22	0
101	Administrative	1,188			1,188	1,189		
102	Senior Technical							
103	Other Technical and Craft skilled	120			120	114	5	
104	Clerical and Office support	276			276	268	8	
105	Semi skilled Operatives & Unskilled	84			84	75	9	-
	OVERHEAD EXPENSES	358	0	0	358	292	66	0
201	Other Direct Labour Cost	132			132	104	28	
202	Incentives							
203	Benefits and Allowances	166	-		166	131	35	
204	National Insurance	60			60	57	3	
205	Pensions and Gratuities							
	OTHER CHARGES	6,141	0	0	6,141	6,100	41	0
301	Expenses specific to the Agency					-		
302	Materials, Equipment & Supplies	1,150			1,150	1,150		
303	Fuel and Lubricants	1,000	(1,000)		0			
304	Rental and Maintenance of Building	45			45	33	12	
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage	3,000	1,000		4,000	4,000		
308	Telephone Charges	100			100	82	18	
309	Other Service Purchased	46			46	37	9	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,			-				
313	Refunds of Revenue							
314	Other	800			800	798	2	
	Issues from the Consolidated Fund Expenditure for 1993					8,090 8,038		
	Due to the Consolidated Fund					52		
						== :		

KENNETH NARAINÉ
SECRETARY
PUBLIC UTILITIES COMMISSION

HEAD 15 - MINISTRY OF LEGAL AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	3,777	0	0	3,777	3,225	552	0
	TOTAL EMPLOYMENT COSTS	2,872	0	0	2,872	2,354	518	0
	WAGES AND SALARIES	2,290	0	0	2,290	1,927	363	0
101	Administrative	1,120			1,120	997	123	
102	Senior Technical				52		52	
103	Other Technical and Craft Skilled	52			970	827	143	
104	Clerical and Office Support	970			148	103	45	
105	Semi Skilled Operatives I Unskilled	148	-		582	427	155	0
	OVERHEAD EXPENSES	582	0	0	180	50	130	
201	Other Direct Labour Cost	180			285	280	5	
202	Incentives				117	97	20	
203	Benefits and Allowances	285			905	871	34	0
204	National Insurance	117						
205	Pensions and Gratuities	905	0	0	905	871	34	0
	OTHER CHARGES							
301	Expenses Specific to the Agency				62	62	-	
302	Materials, Equipment i Supplies	62			456	442	14	
303	Fuel and Lubricants				66	66		
304	Rental and Maintenance of Building	436	20		33	25	8	
305	Maintenance of Infrastructure	-			10	7	3	
306	Electricity Charges	66			227	221	6	
307	Transport, Travel & Postage	33						
308	Telephone Charges	6	4					
309	Other Service Purchased	231	(4)					
310	Education Subvention - Grants etc.							
311	Rates & Taxes 1 Subventions to LEA							
312	Subsidies and Contributions etc,	-						
313	Refunds of Revenue				51	48	3	
314	Other	71	(20)					
	Issues from the Consolidated Fund					3,288		
	Expenditure for 1993					3,225		
	Due to the Consolidated Fund						63	

C. PROFFITT
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

HEAD 16 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION, EXPENSES	18,146	0	1,252	19,398	16,178	3,719	499
	TOTAL EMPLOYMENT COSTS	10,423	0	252	10,675	8,600	2,574	499
	WAGES AND SALARIES	7,414	0	0	7,414	6,145	1,269	0
101	Administrative	1,635	0		1,635	1,207	428	
102	Senior Technical				-			
103	Other Technical and Craft Skilled	1,678			1,678	942	736	
104	Clerical and Office Support	3,410			3,410	3,397	13	
105	Semi Skilled Operatives & Unskilled	691			691	599	92	
	OVERHEAD EXPENSES	3,009	0	252	3,261	2,455	1,305	499
201	Other Direct Labour Cost	754	0		754	1,253		499
202	Incentives							
203	Benefits and Allowances	1,260		252	1,512	675	837	
204	National Insurance	995			995	527	468	
205	Pensions and Gratuities							
	OTHER CHARGES	7,723	0	1,000	8,723	7,578	1,145	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	639		500	1,139	1,037	102	
303	Fuel and Lubricants	1,200			1,200	1,174	26	
304	Rental and Maintenance of Building	44		100	144	121	23	
305	Maintenance of Infrastructure	19			19	5	14	
306	Electricity Charges	81			81	71	10	
307	Transport, Travel & Postage	779	452	400	1,631	1,024	607	
308	Telephone Charges	72			72	63	9	
309	Other Service Purchased	2,701			2,701	2,648	53	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,188	(452)		1,736	1,435	301	
	Under the Estimates							
	Over the Estimates						3,719	499
	Net Under the Estimates						3,220	
	Issues from the Consolidated Fund Expenditure for 1993					16,962		
						16,178		
	Due to the Consolidated Fund					784		

== =

M, WAITHE
REGISTRAR

SUPREME COURT OF JUDICATURE

HEAD 17 - MAGISTRATES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	13,920	0	1,659	15,579	11,935	4,705	1,061
	TOTAL EMPLOYMENT COSTS	12,586	0	73	12,659	10,616	3,104	1,061
	WAGES AND SALARIES	6,262	334	0	6,596	6,551	1,106	1,061
		2,550			2,550	3,611		1,061
101	Administrative							
102	Senior Technical				334		334	
103	Other Technical and Craft skilled	1,150	(816)		334	2,353	22	
104	Clerical and Office Support	1,225	1,150		2,375	587	750	
105	Semi skilled Operatives & Unskilled	1,337	-		1,337	4,065	1,998	0
	OVERHEAD EXPENSES	6,324	(334)	73	6,063			
		1,105	(334)		771	410	361	
201	Other Direct Labour Cost						-	
202	Incentives			73	3,623	2,778	845	
203	Benefits and Allowances	3,550			1,669	877	792	
204	National Insurance	1,669						
205	Pensions and Gratuities					1,319	1,601	0
	OTHER CHARGES	1,334	0	1,586	2,920			
301	Expenses Specific to the Agency				348	346		2
302	Materials, Equipment & Supplies	348			-	-		
303	Fuel and Lubricants				48	47		1
304	Rental and Maintenance of Building	48						
305	Maintenance of Infrastructure				11	9		2
306	Electricity Charges	11			11	810	1,377	
307	Transport, Travel & Postage	801		1,386	2,187	26		
308	Telephone Charges	26			26	9		19
309	Other Service Purchased	28			28			
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LEA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue			200	272	72		200
314	Other	72						
	Under the Estimates						4,705	
	Over the Estimates						1,061	
	Net Under the Estimates						3,644	
	Issues from the Consolidated Fund					13,725		
	Expenditure for 1993					11,935		
	Due to the Consolidated Fund					1,190		

K. WAITHE
REGISTRAR
SUPREME COURT OF JUDICATURE

HEAD 18 - ATTORNEY GENERAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$ 400	\$'000	\$'000	\$ 400	\$'000
	TOTAL APPROPRIATION EXPENSES	18,387	0	0	18,387	15,595	2,802	10
	TOTAL EMPLOYMENT COSTS	14,944	0	0	14,944	12,200	2,744	0
	WAGES AND SALARIES	10,951	0	0	10,951	9,819	1,132	0
101	Administrative	10,696			10,696	9,618	1,078	
102	Senior Technical							
103	Other Technical and Craft Skilled	80			80	73	7	
104	Clerical and Office Support	175			175	128	47	
105	Semi Skilled Operatives & Unskilled					-		
	OVERHEAD EXPENSES	3,993	0	0	3,993	2,381	1,612	0
201	Other Direct Labour Cost	996			996	836	160	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	2,741			2,741	1,367	1,374	
204	National Insurance	256			256	178	78	
205	Pensions and Gratuities	-			-	-	-	
	OTHER CHARGES	3,443	0	0	3,443	3,395	58	10
301	Expenses Specific to the Agency	-			-	-	-	
302	Materials, Equipment & Supplies	978	(8)		970	980		10
303	Fuel and Lubricants	88	23		111	107	4	
304	Rental and Maintenance of Building	326	9		335	326	9	
305	Maintenance of Infrastructure							
306	Electricity Charges	385			385	385		
307	Transport, Travel & Postage	246	(9)		237	232	5	-
308	Telephone Charges	117			117	95	18	
309	Other Service Purchased	1,257	(8)		1,251	1,233	18	
310	Education Subvention - Grants etc.	8	(9)		0			
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	38	(1)		37	37		
	Under the Estimates						2,802	
	Over the Estimates						10	
	Net Under the Estimates						2,792	
	Issues from the Consolidated Fund Expenditure for 1993					15,652 15,595		
	Due to the Consolidated Fund					57		

= = = = =
C. PROFFITT
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

HEAD 19 - OFFICIAL RECEIVER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$ 400	\$'000	3000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	3,641	0	0	3,641	2,956	702	17
	TOTAL EMPLOYMENT COSTS	2,488	0	0	2,488	1,941	547	0
	WAGES AND SALARIES	2,028	0	0	2,028	1,623	405	0
101	Administrative	1,144	(15)		1,129	1,043	86	-
102	Senior Technical					77	198	
103	Other Technical and Craft Skilled	275			275	476	117	
104	Clerical and Office Support	593			593	27	4	
105	Semi Skilled Operatives & Unskilled	16	15		31	318	142	0
	OVERHEAD EXPENSES	460	0	0	460			
201	Other Direct Labour Cost	33	27		60	56	4	
202	Incentives					205	123	
203	Benefits and Allowances	355	(27)		328	57	15	
204	National Insurance	72			72		-	
205	Pensions and Gratuities					1,015	155	17
	OTHER CHARGES	1,153	0	0	1,153			
301	Expenses Specific to the Agency							17
302	Materials, Equipment & Supplies	443			443	460		
303	Fuel and Lubricants					11	11	
304	Rental and Maintenance of Building	22			22			
305	Maintenance of Infrastructure					92		
306	Electricity Charges	92	-		92	36	45	
307	Transport, Travel & Postage	81		-	81	13		
308	Telephone Charges	13	-		13	470	97	
309	Other Service Purchased	470			470			
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LEA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue					32	30	2
314	Other	32						
	Under the Estimates						702	
	Over the Estimates						17	
	Net Under the Estimates						685	
							2 =	
	Issues from the Consolidated Fund Expenditure for 1993					3,127 2,956		
	Due to the Consolidated Fund					171		

C. PROFFITT
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

HEAD 20 - DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	4,527	0	0	4,527	3,829	704	6
	TOTAL EMPLOYMENT COSTS	3,958	8	0	3,958	3,266	692	
	WAGES AND SALARIES	3,432	(30)	0	3,402	2,889	513	
101	Administrative	1,276			1,276	1,129	147	
102	Senior Technical	-						
103	Other Technical and Craft Skilled	156			156		156	
104	Clerical and Office Support	1,844	(30)		1,814	1,642	172	
105	Semi Skilled Operatives & Unskilled	156			156	118	38	
	OVERHEAD EXPENSES	526	30	0	556	377	179	0
201	Other Direct Labour Cost	142		-	142	119	23	
202	Incentives						-	
203	Benefits and Allowances	256			256	112	144	
204	National Insurance	128	30		158	146	12	
205	Pensions and Gratuities	-						
	OTHER CHARGES	569	0	0	569	563	12	6
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	202			202	201	1	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	8			8	4	4	
305	Maintenance of Infrastructure					-		
306	Electricity Charges	49			49	49		
307	Transport, Travel & Postage	109	5		114	110	4	
308	Telephone Charges	10	4		14	14		
309	Other Service Purchased	180	(8)		172	178		6
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	11	(1)		10	7	3	
	Under the Estimates						704	
	Over the Estimates						6	
	Net Under-the Estimates						698	
	Issues from the Consolidated Fund					3,493		
	Expenditure for 1993					3,829		
	Due to the Consolidated Fund					(336)		

C. PROFFITT
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

HEAD 21 - MINISTRY OF FOREIGN AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-) \$'000	SUPPLEMENTARY PROVISION 8'000	REVISED ESTIMATES \$'000	TOTAL EXPENDITURE \$'000	UNDER THE REVISED ESTIMATES \$'000	OVER THE REVISED ESTIMATES \$'000
	TOTAL APPROPRIATION EXPENSES	751,447	0	0	751,447	631,991	138,663	19,207
	TOTAL EMPLOYMENT COSTS	389,800	0	0	389,800	272,978	117,751	929
	WAGES AND SALARIES	119,300	0	0	119,300	97,963	22,239	902
101	Administrative	14,700	535		15,235	12,665	2,570	
102	Senior Technical							
103	Other Technical and Craft Skilled	17,700	369		18,069	18,971		902
104	Clerical and Office Support	68,400	(904)		67,496	49,876	17,620	
105	Semi skilled Operatives & Unskilled	18,500	-		18,500	16,451	2,049	
	OVERHEAD EXPENSES	270,500	0	0	270,500	175,015	95,512	27
201	Other Direct Labour Cost	20,900	1,336		22,236	14,595	7,641	
202	Incentives							
203	Benefits and Allowances	248,800	(1,392)		247,408	159,537	87,871	
204	National Insurance	800	56		856	883		27
205	Pensions and Gratuities							
	OTHER CHARGES	361,647	0	0	361,647	359,013	20,912	18,278
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	9,333	-		9,333	9,451		118
303	Fuel and Lubricants	4,300	1,400		5,700	6,251		551
304	Rental and Maintenance of Building	189,890	(24,188)		165,702	165,581	121	
305	Maintenance of Infrastructure	-			-			
306	Electricity Charges	12,455	10,000		22,455	7,304	15,151	
307	Transport, Travel & Postage	34,300	3,530		37,830	46,415		8,585
308	Telephone Charges	13,600	8,820		22,420	27,863		5,443
309	Other Service Purchased	14,200	952		15,152	15,118	34	
310	Education Subvention - Grants etc.			-				
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	68,313			68,313	63,824	4,489	
313	Refunds of Revenue	2,673	(666)		2,007	890	1,117	
314	Other	12,583	152		12,735	16,316		3,581
	Under the Estimates						138,663	
	Over the Estimates						19,207	
	Net Under the Estimates						119,456	
	Issues from the Consolidated Fund Expenditure for 1993					632,733 631,991		
	Due to the Consolidated Fund					742		

= = =

C. NILES
DIRECTOR GENERAL
MINISTRY OF FOREIGN AFFAIRS

HEAD 22 - MINISTRY OF HOME AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	16,006	0	0	16,006	13,553	2,453	0
	TOTAL EMPLOYMENT COSTS	7,244	0	0	13,382	5,263	1,981	0
	WAGES AND SALARIES	4,620	0	0	4,620	4,171	449	0
101	Administrative	2,833	(372)		2,461	2,192	269	
102	Senior Technical	105	145		250	193	57	
103	Other Technical and Craft Skilled	119	68		187	135	52	
104	Clerical and Office Support	1,375	159		1,534	1,511	23	
105	Semi Skilled Operatives 1 Unskilled	188			188	140	48	
	OVERHEAD EXPENSES	2,624	0	0	2,624	1,092	1,532	0
201	Other Direct Labour Cost	1,015			1,015	501	514	
202	Incentives							
203	Benefits and Allowances	1,304			1,304	353	951	
204	National Insurance	305	-		305	238	67	
205	Pensions and Gratuities							
	OTHER CHARGES	8,762	0	0	8,762	8,290	472	0
301	Expenses Specific to the Agency							-
302	Materials, Equipment & Supplies	1,320	44		1,364	1,362	2	
303	Fuel and Lubricants	231	(116)	-	115	112	3	
304	Rental and Maintenance of Building	950	124		1,074	1,064	10	
305	Maintenance of Infrastructure					-		
306	Electricity Charges	1,351			1,351	1,351		
307	Transport, Travel & Postage	728	166		894	799	95	
308	Telephone Charges	1,164			1,164	914	250	
309	Other Service Purchased	513	(20)		493	493		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LA							
312	Subsidies and Contributions etc.	1,944	(218)		1,726	1,689	37	
313	Refunds of Revenue							
314	Other	561	20		581	506	75	
	Issues from the Consolidated Fund					14,021		
	Expenditure for 1993					13,553		
	Due to the Consolidated Fund					468		
						==		

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

HEAD 23 - MINISTRY OF HOME AFFAIRS - POLICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	738,176	0	0	738,176	711,878	26,298	0
	TOTAL EMPLOYMENT COSTS	518,192	0	0	518,192	492,951	25,241	0
	WAGES AND SALARIES	299,584	0	0	299,584	279,810	19,774	0
101	Administrative	27,230			27,230	27,175	55	
102	Senior Technical							
103	Other Technical and Craft skilled	50,105			50,105	49,210	895	
104	Clerical and Office Support	206,497			206,497	187,692	18,805	
105	Semi Skilled Operatives & Unskilled	15,752			15,752	15,733	19	
	OVERHEAD EXPENSES	218,608	0	0	218,608	213,141	5,467	0
201	Other Direct Labour Cost	10,917			10,917	5,659	5,258	
202	Incentives				-	-		
203	Benefits and Allowances	187,556			187,556	187,547	9	
204	National Insurance	20,135			20,135	19,935	200	
205	Pensions and Gratuities				-			
	OTHER CHARGES	219,984	0	0	219,984	218,927	1,057	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	34,972			34,972	34,959	13	
303	Fuel and Lubricants	23,832			23,832	23,783	49	
304	Rental and Maintenance of Building	52,691	1,200		53,891	53,891		
305	Maintenance of Infrastructure	-			-	-		
306	Electricity Charges	8,840			8,840	8,758	82	
307	Transport, Travel & Postage	60,254	800		61,054	61,049	5	
308	Telephone Charges	4,500			4,500	3,674	826	
309	Other Service Purchased	1,595			1,595	1,532	63	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,	4,000			4,000	3,993	7	
313	Refunds of Revenue							
314	Other	29,300	(2,000)		27,300	27,288	12	
	Issues from the Consolidated Fund Expenditure for 1993					720,505 711,878		
	Due to the Consolidated Fund					8,627 ===		

E. WILLS
ACCOUNTING OFFICER
MINISTRY OF HOME AFFAIRS (POLICE)

HEAD 24 - PRISONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES	
		8 '000	\$'000	\$'000	\$'000	8 '000	\$'000	8 '000	
	TOTAL APPROPRIATION EXPENSES	77,182	0	0	77,182	77,527	438	783	
	TOTAL EMPLOYMENT COSTS	38,483	0	0	38,483	38,081	402	0	
	WAGES AND SALARIES	26,100	(600)	0	25,500	25,166	334	0	
101	Administrative	3,284	(816)		2,468	2,243	225		
102	Senior Technical	-							
103	Other Technical and Craft Skilled	10,687	-		10,687	10,687			
104	Clerical and Office Support	5,733	(1,496)		4,237	4,128	109		
105	Semi Skilled Operatives & Unskilled	6,396	1,712		8,108	8,108			
	OVERHEAD EXPENSES	12,383	600	0	12,983	12,915	68	0	
201	Other Direct Labour Cost	401			401	340	61		
202	Incentives				-	-			
203	Benefits and Allowances	10,357	600		10,957	10,950	7		
204	National Insurance	1,625			1,625	1,625			
205	Pensions and Gratuities								
	OTHER CHARGES	38,699	0	0	38,699	39,446	36	783	
301	Expenses Specific to the Agency								
302	Materials, Equipment & Supplies	4,589	(144)		4,445	4,437	8		
303	Fuel and Lubricants	2,010			2,010	2,008	2		
304	Rental and Maintenance of Building	912			912	912			
305	Maintenance of Infrastructure		9		9	9			
306	Electricity Charges	700			700	700		-	
307	Transport, Travel & Postage	1,312	135		1,447	1,436	11		
308	Telephone Charges								
309	Other Service Purchased	59		-	59	44	15		
310	Education Subvention - Grants etc,								
311	Rates & Taxes & Subventions to L/A								
312	Subsidies and Contributions etc.								
313	Refunds of Revenue								
314	Other	29,117			29,117	29,900		783	
	Under the Estimates	-----							
	Over the Estimates						438		
	Net Under the Estimates						783		
							(345)		
	Issues from the Consolidated Fund Expenditure for 1993					76,192			
						77,527			
	Due to the Consolidated Fund Contingencies Fund Advance Warrant No. 55/93 dated 93-12-23 for \$0.8K was issued under subhead 314					--	(1,335)		
						==			
							R.H. FRASER		
							PERMANENT SECRETARY		
							MINISTRY OF HOME AFFAIRS		

HEAD 25 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	871	0	0	871	729	141	0
	TOTAL EMPLOYMENT COSTS	747	0	0	747	651	96	0
	WAGES AND SALARIES	604	16	0	620	608	12	0
101	Administrative	478	1		479	479		
102	Senior Technical					-		
103	Other Technical and Craft Skilled				103	95	8	
104	Clerical and Office Support	88	15		103	95	8	
105	Semi Skilled Operatives & Unskilled	38			38	34	4	
	OVERHEAD EXPENSES	143	(16)	0	127	43	84	0
201	Other Direct Labour Cost	4			4	1	3	-
202	Incentives		-					
203	Benefits and Allowances	122	(16)	-	106	26	80	
204	National Insurance	17		-	17	16	1	
205	Pensions and Gratuities							
	OTHER CHARGES	124	0	0	124	78	45	0
301	Expenses Specific to the Agency				97	59	38	
302	Materials, Equipment & Supplies	97						
303	Fuel and Lubricants		-					
304	Rental and Maintenance of Building	19			19	15	4	
305	Maintenance of Infrastructure							
306	Electricity Charges				1		1	
307	Transport, Travel A. Postage	1			1			
308	Telephone Charges	5			5	4	1	
309	Other Service Purchased	1			1			
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							1
314	Other	1						
	Issues from the Consolidated Fund					789		
	Expenditure for 1993					729		
	Due to the Consolidated Fund					60		

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

HEAD 26 - FIRE PROTECTION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	32,649	0	0	32,649	32,422	228	1
	TOTAL EMPLOYMENT COSTS	25,665	0	0	25,665	25,460	205	0
	WAGES AND SALARIES	15,859	0	0	15,859	15,677	182	0
101	Administrative	2,676		-	2,676	2,494	182	-
102	Senior Technical							
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	13,077			13,077	13,077		
105	Semi Skilled Operatives & Unskilled	106			106	106		
	OVERHEAD EXPENSES	9,806	0	0	9,806	9,783	23	0
201	Other Direct Labour Cost	881			881	858	23	
202	Incentives	-			-	-		
203	Benefits and Allowances	7,740			7,740	7,740		
204	National Insurance	1,185		-	1,185	1,185		
205	Pensions and Gratuities			-	-	-		
	OTHER CHARGES	6,984	0	0	6,984	6,962	23	1
301	Expenses Specific to the Agency			-	-	-		-
302	Materials, Equipment & Supplies	1,227	(40)		1,187	1,188		1
303	Fuel and Lubricants	2,707			2,707	2,688	19	
304	Rental and Maintenance of Building	235			235	235		
305	Maintenance of Infrastructure	424	(50)		374	370	4	
306	Electricity Charges							
307	Transport, Travel & Postage	2,148	40		2,188	2,188		
308	Telephone Charges							
309	Other Service Purchased	135	35		170	170		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	108	15		123	123		
	Under the Estimates							
	Over the Estimates						228	
	Net Under the Estimates						1	
	Issues from the Consolidated Fund						227	
	Expenditure for 1993					32,464		
	Due to the Consolidated Fund					32,422		
						42		

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

HEAD 27 - NATIONAL REGISTRATION CENTRE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$400	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	123,935	0	0	123,935	40,939	82,996	0
	TOTAL EMPLOYMENT COSTS	3,546	0	0	3,546	1,998	1,548	0
	WAGES AND SALARIES	2,755	6	0	2,755	1,457	1,098	0
		518			518	276	242	
101	Administrative	-						
102	Senior Technical	1,145			1,145	427	718	
103	Other Technical and Craft skilled	849			849	814	35	
104	Clerical and Office support	243			243	140	103	
105	Semi skilled Operatives & Unskilled	791	0	0	791	341	450	0
	OVERHEAD EXPENSES							
		147			147	141	6	
201	Other Direct Labour Cost							
202	Incentives				419	36	383	
203	Benefits and Allowances	419			225	164	61	
204	National Insurance	225						
205	Pensions and Gratuities	120,389	0	0	120,389	38,941	81,448	0
	OTHER CHARGES							
					-			
301	Expenses Specific to the Agency				7,306	1,567	5,739	
302	Materials, Equipment & Supplies	10,681	(3,375)		600	600		
303	Fuel and Lubricants	900	(300)		3,289	1,543	1,746	
304	Rental and Maintenance of Building	639	2,650		222	117	105	
305	Maintenance of Infrastructure	222						
306	Electricity Charges				1,722	960	762	
307	Transport, Travel & Postage	922	800	-				
308	Telephone Charges				750	667	83	
309	Other Service Purchased	225	525					
'10	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.					-	-	
313	Refunds of Revenue				106,500	33,487	73,013	
314	Other	106,800	(300)					
	Issues from the Consolidated Fund					80,482		
	Expenditure for 1993					40,939		
	Due to the Consolidated Fund					39,543		

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOKE AFFAIRS

HEAD 28 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	5,667	0	0	5,667	5,329	338	0
	TOTAL EMPLOYMENT COSTS	3,038	0	0	3,038	2,711	327	0
	WAGES AND SALARIES	2,340	0	0	2,340	2,292	48	0
101	Administrative	554	(15)		539	526	13	
102	Senior Technical							
103	Other Technical and Craft Skilled	207			207	185	22	
104	Clerical and Office Support	1,491	15		1,506	1,500	6	
105	Semi Skilled Operatives & Unskilled	88			88	81	7	
	OVERHEAD EXPENSES	698	0	0	698	419	279	0
201	Other Direct Labour Cost	219						
202	Incentives				219	21	198	
203	Benefits and Allowances	330						
204	National Insurance	149			330	270	60	
205	Pensions and Gratuities				149	128	21	
	OTHER CHARGES	2,629	0	0	2,629	2,618	11	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	90						
303	Fuel and Lubricants	1			90	89	1	
304	Rental and Maintenance of Building				1		1	
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage	6						
308	Telephone Charges				6	2	4	
309	Other Service Purchased	1,903						
310	Education Subvention - Grants etc.				1,903	1,903		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	629						
					629	624	5	
	Issues from the Consolidated Fund Expenditure for 1993					5,351		
						5,329		
	Due to the Consolidated Fund						22	
						<u>22</u>		

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF NOME AFFAIRS

HEAD 29 - MINISTRY OF AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	18,123	0	0	18,123	15,898	2,247	22
	TOTAL EMPLOYMENT COSTS	7,120	422	0	7,542	7,021	521	0
	WAGES AND SALARIES	5,085	274	0	5,359	5,079	280	0
101	Administrative	961	422		1,383	1,342	41	
102	Senior Technical	1,016			1,016	951	65	
103	Other Technical and Craft Skilled	542			542	523	19	
104	Clerical and Office Support	1,785	(148)		1,637	1,517	120	
105	Semi Skilled Operatives & Unskilled	781			781	746	35	
	OVERHEAD EXPENSES	2,035	148	0	2,183	1,942	241	0
201	Other Direct Labour Cost	824	148		972	972		
202	Incentives							
203	Benefits and Allowances	911	(29)		882	664	218	
204	National Insurance	300	29		329	306	23	
205	Pensions and Gratuities		-					
	OTHER CHARGES	11,003	(422)	0	10,581	8,877	1,726	22
301	Expenses Specific to the Agency							22
302	Materials, Equipment & Supplies	862	642		1,504	1,526		
303	Fuel and Lubricants	400	300		700	649	51	
304	Rental and Maintenance of Building	1,646	(770)		876	872	4	
305	Maintenance of Infrastructure				-			
306	Electricity Charges	1,608			1,608	935	673	
307	Transport, Travel & Postage	660	1,158		1,818	1,814	4	
308	Telephone Charges	600			600	119	481	
309	Other Service Purchased	1,467	250		1,717	1,608	109	
310	Education Subvention - Grants etc.							
311	Rates & Taxes Subventions to L/A				-	-		
312	Subsidies and Contributions etc.		-					
313	Refunds of Revenue							
314	Other	3,760	(2,002)		1,758	1,354	404	
	Under the Estimates						2,247	
	Over the Estimates						22	
	Net Under the Estimates						2,225	
	Issues from the Consolidated Fund					17,067		
	Expenditure for 1993					15,898		
	Due to the Consolidated Fund					1,169		

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 30 - CROPS AND LIVESTOCK DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT t(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ 400	\$ '000
	TOTAL APPROPRIATION EXPENSES	349,079	0	0	349,079	303,370	46,615	906
	TOTAL EMPLOYMENT COSTS	25,145	1,632	0	26,777	25,881	896	0
	WAGES AND SALARIES	20,385	(469)	0	19,916	19,185	731	0
101	Administrative	1,700	(279)		1,421	1,260	161	
102	Senior Technical	4,865	262		5,127	5,023	104	
103	Other Technical and Craft Skilled	5,333	(178)		5,155	5,008	147	
104	Clerical and office Support	917	(76)		841	742	99	
105	Semi skilled Operatives & Unskilled	7,570	(198)		7,372	7,152	220	
	OVERHEAD EXPENSES	4,760	2,101	0	6,861	6,696	165	0
201	Other Direct Labour Cost	1,061	1,157		2,218	2,218		
202	Incentives							
203	Benefits and Allowances	2,999	469		3,468	3,462	6	
204	National Insurance	700	475		1,175	1,016	159	
205	Pensions and Gratuities							
	OTHER CHARGES	323,934	(1,632)	0	322,302	277,489	45,719	906
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	3,629	(313)		3,316	4,222		906
303	Fuel and Lubricants	1,820			1,820	1,075	745	
304	Rental and Maintenance of Building	2,775	(1,919)		856	628	228	
305	Maintenance of Infrastructure	1,500	(910)		590	297	293	
306	Electricity Charges	1,050	5		1,055	1,055		
307	Transport, Travel & Postage	6,020	1,716		7,736	7,594	142	
308	Telephone Charges	462			462	136	326	
309	Other Service Purchased	630	193		823	586	237	
310	Education Subvention - Grants etc.	100			100		100	
311	Rates & Taxes & Subventions to L/A	400			400		400	
312	Subsidies and Contributions etc.	295,838			295,838	256,041	39,797	
313	Refunds of Revenue							
314	Other	9,710	(404)		9,306	5,855	3,451	
	Under the Estimates							
	Over the Estimates						46,615	
	Net Under the Estimates						906	
	Issues from the Consolidated Fund						45,709	
	Expenditure for 1993					342,406	303,370	
	Due to the Consolidated Fund					39,036		

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 31 - LANDS AND SURVEYS DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT i(-)	SUPPLEMENTARY PROVISION	RVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	3000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	16,267	0	0	16,267	12,052	4,215	0
	TOTAL EMPLOYMENT COSTS	12,414	(2)	0	12,412	8,774	3,638	0
	WAGES AND SALARIES	8,450	0	0	8,450	5,987	2,463	0
		305	488		793	777	16	
101	Administrative	3,231	(488)		2,743	2,168	575	
102	Senior Technical	2,999			2,999	1,867	1,132	
103	Other Technical and Craft Skilled	1,121	-		1,121	698	423	
104	Clerical and Office Support	794			794	477	317	-
105	Semi Skilled Operatives & Unskilled	3,964	(2)	0	3,962	2,787	1,175	0
	OVERHEAD EXPENSES							
201	Other Direct Labour Cost	2,119	(67)	-	2,052	1,336	716	
202	Incentives				1,495	1,137	358	
203	Benefits and Allowances	1,495			415	314	101	
204	National Insurance	350	65					
205	Pensions and Gratuities		-					
	OTHER CHARGES	3,853	2	0	3,855	3,278	577	0
301	Expenses Specific to the Agency				1,128	824	304	
302	Materials, Equipment & Supplies	1,169	(41)		424	422	2	
303	Fuel and Lubricants	424			617	544	73	
304	Rental and Maintenance of Building	533	84					
305	Maintenance of Infrastructure		-		457	420	37	
306	Electricity Charges	404	53		796	682	114	
307	Transport, Travel & Postage	896	(100)		94	66	28	
308	Telephone Charges	94			303	302	1	
309	Other Service Purchased	299	4		13		13	
310	Education Subvention - Grants etc.	13						
311	Rates i Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.				2		2	
313	Refunds of Revenue	2			21	18	3	
314	Other	19	2					
	Issues from the Consolidated Fund					12,770		
	Expenditure for 1993					12,052		
	Due to the Consolidated Fund						718	

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 32 - HYDRAULICS DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	8,461	0	0	8,461	5,665	2,796	0
	TOTAL EMPLOYMENT COSTS	2,563	412	0	2,975	2,297	678	0
	WAGES AND SALARIES	2,166	(145)	0	2,021	1,610	411	0
101	Administrative	496	(195)		301	248	53	
102	Senior Technical	802	50		852	769	83	
103	other Technical and Craft Skilled	282			282	163	119	
104	Clerical and office support	462			462	392	70	
105	Semi skilled operatives & Unskilled	124			124	38	86	
	OVERHEAD EXPENSES	397	557	0	954	687	267	0
201	Other Direct Labour Cost	33	157		190	142	43	
202	Incentives							
203	Benefits and Allowances	274	400		674	455	219	
204	National Insurance	90			90	85	5	
205	Pensions and Gratuities				-			
	OTHER CHARGES	5,898	(412)	0	5,486	3,368	2,118	0
301	Expenses specific to the Agency							
302	Materials, Equipment & Supplies	590	130		720	658	62	
303	Fuel and Lubricants	900	175		1,075	1,074	1	
304	Rental and Maintenance of Building	500	-		500	305	195	
305	Maintenance of Infrastructure							
306	Electricity Charges	800			800		800	
307	Transport, Travel & Postage	1,420	(142)		1,278	804	474	
308	Telephone Charges	360	-		360	146	214	
309	Other Service Purchased	988	(415)		573	221	352	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	340	(160)		180	160	20	
	Issues from the Consolidated Fund Expenditure for 1993					16,224	5,665	
	Due to the Consolidated Fund					10,559	= =	

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 33 - HYDROMETEOROLOGICAL DIVISION ,
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		'ESTIMATES	t(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	71,715	0	0	71,715	62,549	9,166	0
	TOTAL EMPLOYMENT COSTS	7,910	(6)	0	7,904	4,493	3,411	0
	WAGES AND SALARIES	4,008	(6)	0	4,002	3,104	898	0
101	Administrative	303	(182)		121		121	
102	Senior Technical	1,204	60		1,264	1,237	27	
103	Other Technical and Craft Skilled	2,052	(60)		1,992	1,367	625	
104	Clerical and Office Support	313			313	235	78	
105	Semi Skilled Operatives & Unskilled	136	176		312	265	47	
	OVERHEAD EXPENSES	3,902	0	0	3,902	1,389	2,513	0
201	Other Direct Labour Cost	1,626			1,626	849	777	
202	Incentives				-			
203	Benefits and Allowances	2,013			2,013	328	1,685	
204	National Insurance-	263			263	212	51	
205	Pensions and Gratuities							
	OTHER CHARGES	63,805	6	0	63,811	58,056	5,755	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	10,577	431		11,008	10,836	172	
303	Fuel and Lubricants	1,566			1,566	701	865	
304	Rental and Maintenance of Building	1,060	2,250		3,310	3,129	181	
305	Maintenance of Infrastructure	990			990	683	307	
306	Electricity Charges	144			144		144	
307	Transport, Travel & Postage	4,153			4,153	1,918	2,235	
308	Telephone Charges	200	6		206	160	46	
309	Other Service Purchased	6,155	(2,681)		3,474	2,499	975	
310	Education Subvention - Grants etc,					-		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,	38,620			38,620	37,944	676	
313	Refunds of Revenue							
314	Other;,	340			340	186	154	
	Issues from the Consolidated Fund					64,833		
	Expenditure for 1993					62,549		
	Due to the Consolidated Fund					2,284		
						==		

P,D, SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 34 - FISHERIES DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$'000	\$ 400	\$'000	\$'000	\$'000	\$ 400	\$'000
	TOTAL APPROPRIATION EXPENSES	2,433	0	0	2,433	1,780	653	0
	TOTAL EMPLOYMENT COSTS	1,937	0	0	1,937	1,492	445	
	WAGES AND SALARIES	1,555	0	0	1,555	1,158	397	0
101	Administrative	734			734	628	106	
102	Senior Technical	330			330	114	216	
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	157		-	157	140	17	
105	Semi Skilled Operatives & Unskilled	334	-	-	334	276	58	
	OVERHEAD EXPENSES	382	0	0	382	334	48	0
201	Other Direct Labour Cost	144		-	144	130	14	
202	Incentives			-				
203	Benefits and Allowances	146			146	144	2	
204	National Insurance	92		-	92	60	32	
205	Pensions and Gratuities				-			
	OTHER CHARGES	496	0	0	496	288	208	0
301	Expenses Specific to the Agency						-	
302	Materials, Equipment & Supplies	59	20		79	72	7	
303	Fuel and Lubricants	66			66	58	8	-
304	Rental and Maintenance of Building	64	(30)		34	6	28	
305	Maintenance of Infrastructure							
306	Electricity Charges	100	-		100		160	
307	Transport, Travel & Postage	95	-		95	78	17	
308	Telephone Charges	60			60	31	29	
309	Other Service Purchased	26			26	16	10	
310	Education Subvention - Grants etc.		-					
311	Rates & Taxes & Subventions to L/A	-						
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	26	10		36	27	9	
	Issues from the Consolidated Fund					2,044		
	Expenditure for 1993					1,780		
	Due to the Consolidated Fund					264		
						== :		

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 35 - MINISTRY OF HEALTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-) \$'000	SUPPLEMENTARY PROVISION \$ 400	REVISED ESTIMATES \$'000	TOTAL EXPENDITURE \$'000	UNDER THE REVISED ESTIMATES \$'000	OVER THE REVISED ESTIMATES \$'000
	TOTAL APPROPRIATION EXPENSES	303,477	0	0	303,477	277,670	26,531	724
	TOTAL EMPLOYMENT COSTS	10,107	548	0	10,655	9,380	1,463	188
	WAGES AND SALARIES	7,479	(168)	0	7,311	6,946	553	'188,
101	Administrative	2,857			2,857	3,045		188
102	Senior Technical	607	(246)		361	101	260	
103	Other Technical and Craft skilled	920			920	850	70	
104	Clerical and Office Support	2,723			2,723	2,638	85	
105	Semi Skilled Operatives & Unskilled	372	78		450	312	138	
	OVERHEAD EXPENSES	2,628	716	0	3,344	2,434	910	
201	Other Direct Labour Cost	999	416		1,415	1,377	38	
202	Incentives							
203	Benefits and Allowances	694	300		994	617	377	
204	National Insurance	935			935	440	495	
205	Pensions and Gratuities							
	OTHER CHARGES	293,370	(548)	0	292,822	268,290	25,068	536
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,200			1,200	864	336	
303	Fuel and Lubricants	2,800			2,800	2,437	363	
304	Rental and Maintenance of Building	2,000	3,286		5,286	4,601	685	
305	Maintenance of Infrastructure	75			75	16	59	
306	Electricity Charges	650			650	650		
307	Transport, Travel & Postage	3,266	97		3,363	2,660	703	
308	Telephone Charges	1,200	716		1,916	934	982	
309	Other Service Purchased	32,000	(3,747)		28,253	28,789		536
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	237,979			237,979	218,450	19,529	
313	Refunds of Revenue							
314	Other	12,200	(900)		11,300	8,889	2,411	
	Under the Estimates						26,531	
	Over the Estimates						724	
	Net Under the Estimates						25,807	
	Issues from the Consolidated Fund Expenditure for 1993					302,509 277,670		
	Due to the Consolidated Fund					24,839		

= - - -
C. MARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH

HEAD 36 - MINISTRY OF HEALTH= NATIONAL HOSPITALS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED:31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	*APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	420,596	0	3,500	424,096	410,938	19,647	6,489
	TOTAL EMPLOYMENT COSTS	114,826	19,312	3,500	137,638	137,199	6,048	5,609
	WAGES AND SALARIES	71,691	7,366	0	82,057	86,331	304	4,578
101	Administrative	397			397	396	1	
102	Senior Technical	33,487	3,000		36,487	36,309	178	
103	Other Technical and Craft skilled	15,999	1,500		17,499	20,303		2,804
104	Clerical and office support	2,631	-		2,631	2,506	125	
105	Semi skilled operatives & Unskilled	22,177	2,866		25,043	26,817		1,774
	OVERHEAD EXPENSES	40,135	11,946	3,500	55,581	50,868	5,744	1,031
201	Other Direct Labour Cost	8,032	500		8,532	9,563		1,031
202	Incentives							
203	Benefits and Allowances	24,213	11,446	3,500	39,159	35,450	3,709	
204	National Insurance	7,890			7,890	5,855	2,035	
205	Pensions and Gratuities							
	OTHER CHARGES	305,770	(19,312)	0	286,458	273,739	13,599	880
301	Expenses specific to the Agency							
302	Materials, Equipment & Supplies	269,777	(22,812)		246,965	235,342	11,623	
303	Fuel and Lubricants	3,075			3,075	3,137		62
304	Rental and Maintenance of Building	2,712			2,712	1,478	1,234	
305	Maintenance of Infrastructure	50			50	-	50	
306	Electricity Charges	1,950			1,950	1,950		
307	Transport, Travel & Postage	413	500		913	964		11
308	Telephone Charges	438			438	449		1
309	Other Service Purchased	8,250	3,000		11,250	12,006		756
310	Education Subvention - Grants etc.							
311	Rates & Taxes & subventions to L/A		-					
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	100			100	10	90	
314	Other	19,005		-	19,005	18,403	602	
	Under the Estimates						19,647	
	Over the Estimates						6,489	
	Net Under the Estimates						13,158	
	Issues from the Consolidated Fund					420,881		
	Expenditure for 1993					410,938		
	Due to the Consolidated Fund					9,943		

== = =

C. NARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH

HEAD 37 - MINISTRY OF HEALTH - OTHER HEALTH PROGRAMMES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	190,762	0	0	190,762	158,718	33,478	1,434
	TOTAL EMPLOYMENT COSTS	32,025	1,900	0	33,925	31,100	4,259	1,434
	WAGES AND SALARIES	23,811	921	0	24,732	21,436	3,296	0
101	Administrative	1,626	(500)		1,126	1,104	22	
102	Senior Technical	8,192			8,192	7,370	822	
103	Other Technical and Craft Skilled	6,585	(479)		6,106	5,892	214	
104	Clerical and Office Support	1,323			1,323	657	666	
105	Semi Skilled Operatives & Unskilled	6,085	1,900		7,985	6,413	1,572	
	OVERHEAD EXPENSES	8,214	979	0	9,193	9,664	963	1,434
201	Other Direct Labour Cost	386	79		465	465		
202	Incentives	-			-	-		
203	Benefits and Allowances	5,404	900		6,304	7,738		1,434
204	National Insurance	2,424	-		2,424	1,461	963	
205	Pensions and Gratuities	-			-	-		
	OTHER CHARGES	158,737	(1,900)	0	156,837	127,618	29,219	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	135,157	(3,356)		131,801	109,819	21,982	
303	Fuel and Lubricants	3,500			3,500	3,235	265	
304	Rental and Maintenance of Building	575			575	519	56	
305	Maintenance of Infrastructure	50			50	-	50	
306	Electricity Charges	1,500	1,500		3,000	1,500	1,500	
307	Transport, Travel & Postage	7,298	400		7,698	6,798	900	
308	Telephone Charges	800	956		1,756	777	979	
309	Other Service Purchased	647	500		1,147	1,108	39	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to LEA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	9,210	(1,900)		7,310	3,862	3,448	
	Under the Estimates						33,478	
	Over the Estimates						1,434	
	Net Under the Estimates						32,044	
	Issues from the Consolidated Fund					189,462		
	Expenditure for 1993					158,718		
	Due to the Consolidated Fund					30,744		

C. MARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH

HEAD 38 - MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	666,610	0	0	666,610	633,810	33,362	562
	TOTAL EMPLOYMENT COSTS	32,416	0	0	32,416	29,400	3,039	23
	WAGES AND SALARIES	23,195	2,311	0	25,506	22,507	2,999	0
101	Administrative	5,825	205		6,030	6,011	19	
102	Senior Technical	5,834	(561)		5,273	5,103	170	
103	Other Technical and Craft skilled	2,441	279		2,720	1,975	745	
104	Clerical and Office support	6,530	829		7,359	7,016	343	
105	Semi skilled Operatives & Unskilled	2,565	1,559		4,124	2,402	1,722	
	OVERHEAD EXPENSES	9,221	(2,311)	0	6,910	6,893	40	23
201	Other Direct Labour Cost	3,699	(1,202)		2,497	2,496	1	
202	Incentives		-		-	-		
203	Benefits and Allowances	3,622	(924)		2,698	2,721		23
204	National Insurance	1,900	(185)		1,715	1,676	39	
205	Pensions and Gratuities		-					
	OTHER CHARGES	634,194	0	0	634,194	604,410	30,323	539
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	7,706			7,706	7,740		34
303	Fuel and Lubricants	2,600			2,600	1,584	1,016	
304	Rental and Maintenance of Building	17,487			17,487	14,002	3,485	
305	Maintenance of Infrastructure	1,500			1,500	1,498	2	
306	Electricity Charges	9,000			9,000	9,000	-	
307	Transport, Travel & Postage	8,150			8,150	5,709	2,441	
308	Telephone Charges	1,600			1,600	810	790	
309	Other Service Purchased	19,500			19,500	18,504	996	
310	Education Subvention - Grants etc.	370,200			370,200	352,558	17,642	
311	Rates & Taxes & Subventions to L/A					-		
312	Subsidies and Contributions etc,	111,879			111,879	112,384		505
313	Refunds of Revenue					-		
314	Other	84,572			84,572	80,621	3,951	
	Under the Estimates						33,362	
	Over the Estimates						562	
	Net Under the Estimates						32,800	
	Issues from the Consolidated Fund Expenditure for 1993					650,667 633,810		
	Due to the Consolidated Fund					16,857		

= - - =

NOEL ADONIS
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 40 - NURSERY SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		\$ '000	\$ '000	' \$ '000	\$ 400	\$ '000	\$ '000	\$ 400
	TOTAL APPROPRIATION EXPENSES	31,650	0	0	31,650	28,101	3,549	0
					==	==	==	==
	TOTAL EMPLOYMENT COSTS	28,775	(33)	0	28,775	25,746	3,029	0
	WAGES AND SALARIES	25,810	0	0	26,029	23,076	2,953	0
					---	---	---	---
101	Administrative	4,479	0		4,479	3,316	1,163	
102	Senior Technical	10,652	428		11,080	10,139	941	
103	Other Technical and Craft Skilled	297	(209)		88	-43	45	
104	Clerical and Office Support							
105	Semi Skilled Operatives.& Unskilled	10,382			10,382	9,578	, 804	
	OVERHEAD EXPENSES	2,965	(33)	0	2,746	2,670	76	0
					---	---	---	---
201	Other Direct. Labour Cost	251			65	65		
202	Incentives							
203	Benefits and Allowances .,	1,010	(33)		977	958	19	
204	National Insurance	1,704			1,704	1,647	57	
205	Pensions and Gratuities				-			
	OTHER CHARGES	2,875	0	0	2,875	2,355	520	0
					---	---	---	---
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	391			391	391		
303	Fuel and Lubricants	-			-			
304	Rental and Maintenance of Building	1,016			1,016	966	50	
305	Maintenance of Infrastructure	500			500	429	71	
306	Electricity Charges	210			210	210		
307	Transport, Travel & Postage	302			302	206	96	
308	Telephone Charges	12			12	,	12	
309	Other Service Purchased	17			17	17		
310	Education Subvention - Grants etc,	410			410	125	285	
311	Rates & Taxes & Subventions to L/A						-	
312	Subsidies and Contributions etc,							
313	Refunds of Revenue				-			
314	Other	17			17	11	6	
					---	---	---	---
	Issues from the Consolidated Fund					30,657		
	Expenditure for 1993					28,101		

	Due to the Consolidated Fund					2,556		
						==		

NOEL. ADONIS
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 41 - PRIMARY SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1992

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$ 400	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	87,685	0	0	87,685	81,118	6,567	0
	TOTAL EMPLOYMENT COSTS	69,401	0	0	69,401	64,156	5,245	0
	WAGES AND SALARIES	59,194	0	0	59,194	56,509	2,685	0
101	Administrative	15,952	(5,936)		10,016	9,038	978	
102	Senior Technical	26,560	5,936		32,496	32,262	234	
103	Other Technical and Craft Skilled	1,166	-	-	1,166	395	771	
104	Clerical and office support			-	-	-		
105	Semi skilled Operatives & Unskilled	15,516			15,516	14,814	702	
	OVERHEAD EXPENSES	10,207	0	0	10,207	7,647	2,560	0
201	Other Direct Labour Cost	3,107			3,107	975	2,132	
202	Incentives							
203	Benefits and Allowances	2,741			2,741	2,730	11	
204	National Insurance	4,359			4,359	3,942	417	
205	Pensions and Gratuities							
	OTHER CHARGES	18,284	0	0	18,284	16,962	1,322	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,217			1,217	842	375	
303	Fuel and Lubricants	70			70	6	64	
304	Rental and Maintenance of Building	3,677			3,677	3,579	98	
305	Maintenance of Infrastructure	500			500	499	1	
306	Electricity Charges	800			800	800		
307	Transport, Travel & Postage	340			340	209	131	
308	Telephone charges	12			12		12	
309	Other service Purchased	10,822			10,822	10,586	236	
310	Education subvention - Grants etc.	750			750	363	387	
311	Rates & Taxes & Subventions to L/A					-		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	96			96	78	18	
	Issues from the Consolidated Fund Expenditure for 1993					78,300		
						81,118		
	Due by the Consolidated Fund					(2,818)		
						= = =		

NOEL ADONIS
PERMANET SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 42 - SECONDARY/MULTILATERAL/COMMUNITY HIGH SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		3000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	86,975	0	0	86,975	84,449	2,526	0
	TOTAL EMPLOYMENT COSTS	65,204	0	0	65,204	64,253	951	0
	WAGES AND SALARIES	48,650	1,236	0	49,886	48,970	916	0
101	Administrative	17,406	781		18,187	17,969	218	
102	Senior Technical	18,491	952		19,443	19,159	284	
103	Other Technical and Craft Skilled	2,346	(575)		1,771	1,723	48	
104	Clerical and Office Support	1,545	(273)		1,272	1,212	60	
105	Semi Skilled Operatives & Unskilled	8,862	351		9,213	8,907	306	
	OVERHEAD EXPENSES	16,554	(1,236)	0	15,318	15,283	35	0
201	Other Direct Labour Cost	10,312	(1,717)		8,595	8,591	4	
202	Incentives	-			-			
203	Benefits and Allowances	3,030	196		3,226	3,216	10	
204	National Insurance	3,212	285		3,497	3,476	21	
205	Pensions and Gratuities	-						
	OTHER CHARGES	21,771	0	0	21,771	20,196	1,575	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,735	-		1,735	1,408	327	
303	Fuel and Lubricants	50			50	2	48	
304	Rental and Maintenance of Building	5,148			5,148	4,787	361	
305	Maintenance of Infrastructure	1,000			1,000	996	4	
306	Electricity Charges	2,000		-	2,000	2,000		
307	Transport, Travel & Postage	562			562	355	207	
308	Telephone Charges	17			17		17	
309	Other Service Purchased	10,189			10,189	10,131	58	
310	Education Subvention - Grants etc.	950			950	455	495	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	RefundE of Revenue				120	62	58	
314	Other	120						
	Issues from the Consolidated Fund					86,006		
	Expenditure for 1993					84,449		
	Due to the Consolidated Fund					1,557		

NOEL ADONIS
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 43 - TECHNICAL AND VOCATIONAL SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	45,194	0	0	45,194	40,414	4,780	0
	TOTAL EMPLOYMENT COSTS	22,981	0	0	22,981	20,492	2,489	0
	WAGES AND SALARIES	11,658	1,707	0	13,365	12,417	948	0
101	Administrative	1,177	480	-	1,657	1,517	140	
102	Senior Technical	7,223	105		7,328	7,266	62	
103	Other Technical and Craft Skilled	1,451	622		2,073	1,439	634	
104	Clerical and Office Support	943	407		1,350	1,280	70	
105	Semi Skilled Operatives & Unskilled	864	93		957	915	42	-
	OVERHEAD EXPENSES	11,323	(1,707)	0	9,616	8,075	1,541	0
201	Other Direct Labour Cost	10,418	(1,570)		8,848	7,364	1,484	
202	Incentives	-						
203	Benefits and Allowances	498	(177)		321	264	57	
204	National Insurance	407	40		447	447		
205	Pensions and Gratuities							
	OTHER CHARGES	22,213	0	0	22,213	19,922	2,291	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	12,125			12,125	11,903	222	
303	Fuel and Lubricants	312			312	217	95	
304	Rental and Maintenance of Building	2,250			2,250	2,133	117	
305	Maintenance of Infrastructure	500			500	499	1	
306	Electricity Charges	600			600	600		
307	Transport, Travel & Postage	550			550	297	253	
308	Telephone Charges				-			
309	Other Service Purchased	5,846			5,846	4,269	1,577	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	30			30	4	26	
	Issues from the Consolidated Fund Expenditure for 1993					44,431		
						40,414		
	Due to the Consolidated Fund					4,017		
						==		

NOEL ADONIS
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 44 - PRACTICAL INSTRUCTION CENTRES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$ 400	\$'000	\$'000	\$'000	\$ 400	\$'000
	TOTAL APPROPRIATION EXPENSES	7,345	0	0	7,345	6,205	1,146	6
	TOTAL EMPLOYMENT COSTS	2,611	0	0	2,611	2,389	228	6
	WAGES AND SALARIES	2,001	157	0	2,158	1,931	227	0
101	Administrative	906	206		1,112	1,057	55	
102	Senior Technical	641			641	604	37	
103	Other Technical and Craft Skilled	283			283	236	47	
104	Clerical and Office Support	76	(62)		14	9	5	-
105	Semi Skilled Operatives & Unskilled	95	13		108	25	83	
	OVERHEAD EXPENSES	610	(157)	0	453	458	1	6
201	Other Direct Labour Cost	200	(43)		157	163		6
202	Incentives	-						-
203	Benefits and Allowances	80	7		87	86	1	
204	National Insurance	330	(121)		209	209		
205	Pensions and Gratuities							
	OTHER CHARGES	4,734	0	0	4,734	3,816	918	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	624			624	190	434	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	525			525	510	15	
305	Maintenance of Infrastructure	400			400	391	9	
306	Electricity Charges	400			400	303	97	
307	Transport, Travel & Postage	27			27	19	8	
308	Telephone Charges	10			10		10	
309	Other Service Purchased	2,320			2,320	2,200	120	
310	Education Subvention - Grants etc.	408			408	203	205	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.			-				
313	Refunds of Revenue							
314	Other	20			20		20	
	Under the Estimates						1,146	
	Over the Estimates						6	
	Net Under the Estimates						1,140	
	Issues from the Consolidated Fund					6,853		
	Expenditure for 1993					6,205		
	Due to the Consolidated Fund					648		

= = :

NOEL ADONIS
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 45 - TEACHER TRAINING INSTITUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$' 000	\$' 000	\$' 000	\$1000	\$' 000	\$' 000	\$' 000
	TOTAL APPROPRIATION EXPENSES	36,132	0	4,564	40,696	37,142	3,554	0
	TOTAL EMPLOYMENT COSTS	17,214	0	0	17,214	14,040	3,174	0
	WAGES AND SALARIES	10,698	2,267	0	12,965	11,360	1,605	0
101	Administrative	349	653					
102	Senior Technical	8,117	1,067		1,002	571	431	
103	Other Technical and Craft skilled	284			9,184	8,379	805	
104	Clerical and office support	357	360		284	553	172	
105	Semi skilled Operatives & Unskilled	1,591	187		717	3	164	-
	OVERHEAD EXPENSES	6,516	(2,267)	0	1,778	1,745	33	
					4,249	2,680	1,569	0
201	Other Direct Labour Cost	5,361	(2,036)					
202	Incentives	-			3,325	2,106	1,219	
203	Benefits and Allowances	375	(231)					
204	National Insurance	780			144	68	76	
205	Pensions and Gratuities				780	506	274	
	OTHER CHARGES	18,918	0	4,564	23,482	23,102	380	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	757						
303	Fuel and Lubricants	324			757	659	98	
304	Rental and Maintenance of Building	768			324	253	71	
305	Maintenance of Infrastructure	1,753			768	761	7	
306	Electricity Charges	400			1,753	1,753		
307	Transport, Travel & Postage	366			400	400		
308	Telephone Charges	50			366	300	38	
309	Other Service Purchased	4,000			50	12	38	
310	Education Subvention - Grants etc.				4,000	4,000		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	10,500		4,564	15,064	14,964	100	
	Issues from the Consolidated Fund Expenditure for 1993					39,386		
						37,142		
	Due to the Consolidated Fund					2,244		
						= = =		

NOEL ADONIS
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 46 - RESOURCE CENTRE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	26,356	0	0	26,356	20,745	5,611	0
	TOTAL EMPLOYMENT COSTS	6,902	0	0	6,902	2,605	4,297	0
	WAGES AND SALARIES	5,311	0	0	5,311	2,121	3,190	0
101	Administrative	1,187			1,187	398	789	
102	Senior Technical	1,138			1,138	370	768	
103	Other Technical and Craft Skilled	1,079			1,079	388	691	
104	Clerical and Office Support	1,377			1,377	723	654	
105	Semi Skilled Operatives & Unskilled	530			530	242	288	
	OVERHEAD EXPENSES	1,591	0	0	1,591	484	1,107	0
201	Other Direct Labour Cost	306			306	127	179	
202	Incentives				501	201	300	
203	Benefits and Allowances	501			784	156	628	
204	National Insurance	784	-					
205	Pensions and Gntuities				19,454	18,140	1,314	0
	OTHER CHARGES	19,454	0	0	19,454	18,140	1,314	0
301	Expenses Specific to the Agency	-		-				
302	Materials, Equipment & Supplies	5,339			5,339	5,238	101	
303	Fuel and Lubricants	600			600	600		
304	Rental and Maintenance of Building	1,150			1,150	1,126	24	
305	Maintenance of Infrastructure	200			200	182	18	
306	Electricity Charges	450			450	314	136	
307	Transport, Travel & Postage	6,004			6,004	5,693	311	
308	Telephone Charges	68			68	39	29	
309	Other Service Purchased	5,600			5,600	4,905	695	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.		-					
313	Refunds of Revenue							
314	Other	43				43	43	
	Issues from the Consolidated Fund Expenditure for 1993					22,106 20,745		
	Due to the Consolidated Fund					1,361		

NOEL ADONIS
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 49 - MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	229,030	0	26,980	256,010	165,823	90,187	0
	TOTAL EMPLOYMENT COSTS	41,439	0	0	41,439	33,092	8,347	0
	WAGES AND SALARIES	27,081	(385)	0	26,696	22,498	4,198	0
101	Administrative	4,400			4,400	4,264	136	
102	Senior Technical	3,660			3,660	2,651	1,009	
103	Other Technical and Craft skilled	6,559	(220)		6,339	4,405	1,934	
104	Clerical and office support	3,464	220		3,684	3,368	316	
105	Semi skilled Operatives & Unskilled	8,998	(385)		8,613	7,810	803	
	OVERHEAD EXPENSES	14,358	385	0	14,743	10,594	4,149	0
201	Other Direct Labour Cost	1,568	385	-	1,953	1,812	141	
202	Incentives	-						
203	Benefits and Allowances	11,070			11,070	7,130	3,940	
204	National Insurance	1,720			1,720	1,652	68	
205	Pensions and Gratuities	-						
	OTHER CHARGES	187,591	0	26,980	214,571	132,731	81,840	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	4,436			4,436	4,436	-	
303	Fuel and Lubricants	1,225	314		1,539	1,539		
304	Rental and Maintenance of Building	5,051	(483)		4,568	4,542	26	
305	Maintenance of Infrastructure				-			
306	Electricity Charges	3,050	-		3,050	2,437	613	
307	Transport, Travel & Postage	3,205	1,650		4,855	4,459	396	
308	Telephone Charges	1,362	-		1,362	280	1,082	
309	Other Service Purchased	5,299	269		5,568	5,568		
310	Education Subvention - Grants etc.	2,161	(500)		1,661	1,532	129	
311	Rates & Taxes & Subventions to L/A	-	-					
312	Subsidies and Contributions etc.	3,457	105		3,562	3,537	25	
313	Refunds of Revenue				-			
314	Other	158,345	(1,355)	26,980	183,970	104,401	79,569	
	Issues from the Consolidated Fund Expenditure for 1993					247,760 165,823		
	Due to the Consolidated Fund					81,937		
						= = =		

C. MOORE
PERMANENT SECRETARY
MINISTRY OF LABOUR, HUMAN SERVICES
AND SOCIAL SECURITY

HEAD 53 - MINISTRY OF FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1992

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		\$'000	\$'000	\$ 400	\$'000	\$'000	\$'000	\$ 400
	TOTAL APPROPRIATION EXPENSES	3,386,554	0	0	3,386,554	3,130,810	255,744	
	TOTAL EMPLOYMENT COSTS	626,393	0	0	626,393	589,683	36,710	0
	WAGES AND SALARIES	617,191	65	0	617,256	584,470	32,786	0
101	Administrative	6,990	55		7,045	7,030	15	
102	Senior Technical	4,560		-	4,560	4,550	10	
103	Other Technical and Craft Skilled	2,970	10		2,980	2,966	14	
104	Clerical and Office Support	4,750	-		4,750	4,471	279	
105	Semi skilled Operatives & Unskilled	1,670			1,670	1,657	13	
111	Revision of Wages and Salaries	596,251			596,251	563,796	32,455	
	OVERHEAD EXPENSES	9,202	(65)	0	9,137	5,213	3,924	0
201	Other Direct Labour Cost	3,145	(245)		2,900	1,302	1,598	
202	Incentives					-		
203	Benefits and Allowances	2,636	180		2,816	2,793	23	
204	National Insurance	1,944			1,944	1,118	826	
205	Pensions and Gratuities	1,477			1,477		1,477	
	OTHER CHARGES	2,760,161	0	0	2,760,161	2,541,127	219,034	0
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	13,113	895		14,008	14,008		
303	Fuel and Lubricants	5,000	(2,030)		2,970	2,426	544	
304	Rental and Maintenance of Building	8,182	11,135		19,317	19,317		
305	Maintenance of Infrastructure	100	-		100	-	100	
306	Electricity Charges	63,365			63,365	61,034	2,331	
307	Transport, Travel & Postage	7,960			7,960	3,889	4,071	
308	Telephone Charges	4,750		-	4,750	1,736	3,014	
309	Other Service Purchased	189,458	(118,500)		70,958	58,934	12,024	
310	Education Subvention - Grants etc.				0		-	
311	Rates & Taxes & Subventions to L/A	60			60		60	
312	Subsidies and Contributions etc.	2,370,023	122,500		2,492,523	2,367,222	125,301	
313	Refunds of Revenue						-	
314	Other	98,150	(14,000)		84,150	12,561	71,589	
	Issues from the Consolidated Fund					3,222,578		
	Expenditure for 1993					3,130,810		
	Due to the Consolidated Fund					91,768		

C. HEBERT
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

HEAD 54 - ACCOUNTANT GENERAL DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	525,075	0	12,000	537,075	346,444	190,631	0
	TOTAL EMPLOYMENT COSTS	49,486	25,000	0	74,486	65,753	8,733	
	WAGES AND SALARIES	17,827	0	0	17,827	17,276	551	0
101	Administrative	8,484			8,484	8,461	23	
102	Senior Technical							
103	Other Technical and Craft Skilled	2,113			2,113	1,806	307	
104	Clerical and Office Support	6,928			6,928	6,810	118	
105	Semi Skilled Operatives & Unskilled	302			302	199	103	
	OVERHEAD EXPENSES	31,659	25,000	0	56,659	48,477	8,182	0
201	Other Direct Labour Cost	1,154		-	1,154	1,151	3	
202	Incentives							
203	Benefits and Allowances	2,434	(71)		2,363	816	1,547	
204	National Insurance	792	71		863	861	2	
205	Pensions and Gratuities	27,279	25,000		52,279	45,649	6,630	
	OTHER CHARGES	475,589	(25,000)	12,000	462,589	280,691	181,898	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	30			30	29	1	
303	Fuel and Lubricants	250			250	87	163	
304	Rental and Maintenance of Building							
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage	143,500	(4,200)		139,300	43,206	96,094	
308	Telephone Charges							
309	Other Service. Purchased	15			15	15		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	230	1,000	10,000	11,230	3,019	8,211	
314	Other	331,564	(21,800)	2,000	311,764	234,335	77,429	
	Issues from the Consolidated Fund					494,924		
	Expenditure for 1993					346,444		
	Due to the Consolidated Fund					148,480		
						= = =		

C. HEBERT
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

HEAD 55 - CUSTOMS AND EXCISE DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	90,958	0	36,500	127,458	96,014	31,444	
	TOTAL EMPLOYMENT COSTS	52,976	700	0	53,676	52,570	1,106	0
	WAGES AND SALARIES	34,500	0	0	34,500	33,837	663	0
101	Administrative	6,550	(310)		6,240	6,097	143	
102	Senior Technical				-			
103	Other Technical and Craft Skilled	16,350			16,350	15,949	401	
104	Clerical and Office Support	3,000			3,000	2,889	111	
105	Semi skilled Operatives & Unskilled	8,600	310		8,910	8,902	8	
	OVERHEAD EXPENSES	18,476	700	0	19,176	18,733	443	0
201	Other Direct Labour Cost	12,409			12,409	12,190	219	
202	Incentives							
203	Benefits and Allowances	4,367	(77)		4,290	4,154	136	
204	National Insurance	1,700	777		2,477	2,389	88	
205	Pensions and Gratuities		-		-		-	
	OTHER CHARGES	37,982	(700)	36,500	73,782	43,444	30,338	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	3,000	(700)		2,300	2,108	192	
303	Fuel and Lubricants	3,000	(1,000)		2,000	1,766	234	
304	Rental and Maintenance of Building	2,700	-		2,700	1,811	889	
305	Maintenance of Infrastructure	-			-		-	
306	Electricity Charges	1,500	1,000		2,500	1,500	1,000	
307	Transport, Travel & Stage	4,505		1,500	6,005	5,830	175	
308	Telephone Charges	400			400	105	295	
309	Other Service Purchased	8,000	(2,490)		5,510	3,382	2,128	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	3,060			3,060		3,060	
313	Refunds of Revenue	8,270	3,469	35,000	46,739	25,093	21,646	
314	Other	3,547	(979)		2,568	1,849	719	
	Issues from the Consolidated Fund					106,470		
	Expenditure for 1993					96,014		
	Due to the Consolidated Fund					10,456		
						<u> </u>		

JAI MANGAL
COMPTROLLER OF CUSTOMS AND EXCISE
CUSTOMS AND EXCISE DEPARTMENT

HEAD 56 - INLAND REVENUE DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	152,528	0	50,000	202,528	169,271	33,817	560
	TOTAL EMPLOYMENT COSTS	49,746	1,500	0	51,246	37,490	13,756	0
	WAGES AND SALARIES	46,436	(5,000)	0	41,436	32,576	8,860	0
101	Administrative	7,773	(2,000)		5,773	4,602	1,171	
102	Senior Technical	14,627			14,627	9,907	4,720	
103	Other Technical and Craft Skilled	2,527			2,527	1,239	1,281	
104	Clerical and Office Support	13,891	2,000	-	15,891	15,476	415	
105	Semi Skilled Operatives & Unskilled	7,618	(5,000)	-	2,618	1,352	1,266	
	OVERHEAD EXPENSES	3,310	6,500	0	9,810	4,914	4,896	0
201	Other Direct Labour Cost	320	6,500		6,820	2,229	4,591	
202	Incentives				-			
203	Benefits and Allowances	990			990	844	146	
204	National Insurance	2,000			2,000	1,841	159	
205	Pensions and Gratuities				-			
	OTHER CHARGES	102,782	(1,500)	50,000	151,282	131,781	20,061	560
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	23,250			23,250	13,662	9,588	
303	Fuel and Lubricants	1,747			1,747	664	1,083	
304	Rental and Maintenance of Building	3,260			3,260	3,602		342
305	Maintenance of Infrastructure				-			
306	Electricity Charges	4,970			4,970	1,961	3,009	
307	Transport, Travel & Postage	5,840			5,840	2,260	3,580	
308	Telephone Charges	1,000			1,000	128	872	
309	Other Service Purchased	9,000			9,000	7,485	1,515	
310	Education Subvention - Grants etc.	540			540	331	209	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	50,000	911	50,000	100,911	100,706	205	
314	Other	3,175	(2,411)		764	982		218
	Under the Estimates						33,817	
	Over the Estimates						560	
	Net Under the Estimates						33,257	
	Issues from the Consolidated Fund Expenditure for 1993					202,276 169,271		
	Due to the Consolidated Fund					33,005 == =		

M.S. PERTAB
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

HEAD 59 - MINISTRY OF TRADE, TOURISM & INDUSTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	144,288	0	0	144,288	113,598	30,690	0
	TOTAL EMPLOYMENT COSTS	10,811	460	0	11,271	9,272	1,999	0
	WAGES AND SALARIES	8,145	560	0	8,705	7,593	1,112	0
101	Administrative	2,949	460		3,409	2,878	531	
102	Senior Technical	2,997			2,997	2,781	216	
103	Other Technical and Craft skilled	747	100		847	827	20	
104	Clerical and Office Support	1,239			1,239	931	308	-
105	Semi skilled Operatives & Unskilled	213			213	176	37	
	OVERHEAD EXPENSES	2,666	(100)	0	2,566	1,679	887	0
201	Other Direct Labour Cost	390	135		525	408	117	
202	Incentives				-		-	
203	Benefits and Allowances	1,926	(260)		1,666	897	769	
204	National Insurance	350	25		375	374	1	
205	Pensions and Gratuities		-			-		
	OTHER CHARGES	133,477	(460)	0	133,017	104,326	28,691	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	2,475			2,475	1,361	1,114	
303	Fuel and Lubricants	700			700	440	260	
304	Rental and Maintenance of Building	400	500		900	859	41	
305	Maintenance of Infrastructure							
306	Electricity Charges		300		300	113	187	
307	Transport, Travel & Postage	705			705	445	260	
308	Telephone Charges	1,300			1,300	471	829	
309	Other Service Purchased	1,500			1,500	1,408	92	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	123,041			123,041	97,908	25,133	
313	Refunds of Revenue							
314	Other	3,356	(1,260)		2,096	1,321	775	
	Issues from the Consolidated Fund					116,715		
	Expenditure for 1993					113,598		
	Due to the Consolidated Fund					3,117		
						<u> </u>		

N. KHAN
PERMANENT SECRETARY (Ag.)
MINISTRY OF TRADE, TOURISM & INDUSTRY

HEAD 62 - MINISTRY OF PUBLIC WORKS, COMMUNICATIONS & REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	314,023	0	14,281	328,304	322,462	5,862	20
	TOTAL EMPLOYMENT COSTS	18,653	0	0	18,653	17,259	1,414	20
	WAGES AND SALARIES	12,946	221	0	13,167	12,683	484	0
101	Administrative	3,326			3,326	3,300	26	
102	Senior Technical	1,939			1,939	1,723	216	
103	Other Technical and Craft Skilled	2,751	-		2,751	2,654	97	
104	Clerical and Office Support	2,996	154		3,150	3,075	75	
105	Semi skilled operatives & Unskilled	1,934	67		2,001	1,931	70	
	OVERHEAD EXPENSES	5,707	(221)	0	5,486	4,576	930	20
201	Other Direct Labour Cost	2,951			2,951	2,573	378	
202	Incentives					-		
203	Benefits and Allowances	1,969	(321)		1,648	1,096	552	
204	National Insurance	787	100		887	907		20
205	Pensions and Gratuities	-						
	OTHER CHARGES	295,370	0	14,281	309,651	305,203	4,448	0
301	Expenses Specific to the Agency	7,360			7,360	7,351	9	
302	Materials, Equipment & Supplies	3,658	401		4,059	4,054	5	
303	Fuel and Lubricants	1,115	200		1,315	1,315		
304	Rental and Maintenance of Building	16,251	11,091	281	27,623	27,338	285	
305	Maintenance of Infrastructure	38,913		14,000	52,913	52,909	4	
306	Electricity Charges	8,000			8,000	8,000		
307	Transport, Travel & Postage	1,814	100		1,914	1,826	88	
308	Telephone Charges	23	-		23	21	2	
309	Other Service purchased	7,654	1,000		8,654	8,637	17	
310	Education Subvention - Grants etc.	10,478	(2,301)		8,177	7,398	779	
311	Rates & Taxes & Subventions to L/A	50,131	(10,491)		39,640	37,633	2,007	
312	Subsidies and Contributions etc.	149,973			149,973	148,721	1,252	
313	Refunds of Revenue	-						
314	Other							
	Under the Estimates						5,862	
	Over the Estimates						20	
	Net Under the Estimates						5,842	
	Issues from the Consolidated Fund Expenditure for 1993					322,462		
	Due to the Consolidated Fund					4,783		

G. SARAI
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS, COMMUNICATIONS
AND REGIONAL DEVELOPMENT

HEAD 65 - CIVIL AVIATION DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIRENENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		3000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	109,206	0	1,057	110,263	106,204	4,059	0
	TOTAL EMPLOYMENT COSTS	27,706	0	1,057	28,763	26,416	2,347	0
	WAGES AND SALARIES	19,537	0	1,057	20,594	19,173	1,421	0
101	Administrative	4,005			4,005	4,005		
102	Senior Technical	6,307			6,307	5,838	469	
103	Other Technical and Craft Skilled	5,995		816	6,811	6,255	556	
104	Clerical and Office Support	755	-	63	818	763	55	
105	Semi Skilled Operatives & Unskilled	2,475		178	2,653	2,312	341	
	OVERHEAD EXPENSES	8,169	0	0	8,169	7,243	926	0
201	Other Direct Labour Cost	4,666			4,666	4,590	76	
202	Incentives				-			
203	Benefits and Allowances	2,848	(75;		2,773	1,934	839	
204	National Insurance	655	75		730	719	11	
205	Pensions and Gratuities		-					
	OTHER CHARGES	81,500	0	0	81,500	79,788	1,712	0
301	Expenses Specific to the Agency			-				
302	Materials, Equipment & Supplies	8,450			8,450	8,361	89	
303	Fuel and Lubricants	6,000			6,000	5,976	24	
304	Rental and Maintenance of Building	5,700		-	5,700	5,687	13	
305	Maintenance of Infrastructure	13,000		-	13,000	12,979	21	
306	Electricity Charges	4,000			4,000	3,858	142	
307	Transport, Travel & Postage	7,550			7,550	7,136	414	
308	Telephone Charges	1,500		-	1,500	505	995	
309	Other Service Purchased	30,000			30,000	29,995	5	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	5,000			5,000	5,000		
313	Refunds of Revenue		-					
314	Other	300			300	291	9	
	Issues from the Consolidated Fund					108,629		
	Expenditure for 1993					106,204		
	Due to the Consolidated Fund					2,425		
						== =		

G. SAHAI
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS, COMMUNICATIONS
AND REGIONAL DEVELOPMENT

HEAD 67 - REGION 1 - BARNA/WAINI (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	38,349	0	0	38,349	37,586	763	0
	TOTAL EMPLOYMENT COSTS	10,109	0	0	10,109	9,506	603	0
	WAGES AND SALARIES	8,516	(188)	0	8,328	8,029	299	0
101	Administrative	136	296		432	403	29	
102	Senior Technical	84			84	73	11	
103	Other Technical and Craft Skilled	3,536	(618)		2,918	2,802	116	
104	Clerical and Office Support	1,212			1,212	1,081	131	
105	Semi Skilled Operatives & Unskilled	3,548	134		3,682	3,670	12	
	OVERHEAD EXPENSES	1,593	188	0	1,781	1,477	304	0
201	Other Direct Labour Cost	486			486	433	53	
202	Incentives							
203	Benefits and Allowances	441	188		629	486	143	-
204	National Insurance	666			666	558	108	-
205	Pensions and Gratuities	-						-
	OTHER CHARGES	28,240	0	0	28,240	28,080	160	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	711			711	705	6	
303	Fuel and Lubricants	5,467			5,467	5,467		
304	Rental and Maintenance of Building	951			951	949	2	
305	Maintenance of Infrastructure	15,935			15,935	15,886	49	
306	Electricity Charges	-			-	-		
307	Transport, Travel & Postage	2,736			2,736	2,677	59	
308	Telephone Charges	19			19	-	19	
309	Other Service Purchased	221			221	220	1	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,							
313	Refunds of Revenue							
314	Other	2,200			2,200	2,176	24	
	Issues from the Consolidated Fund					38,061		
	Expenditure for 1993					37,586		
	Due to the Consolidated Fund					475		
						= = =		

E. R. BAZILIO
REGIONAL EXECUTIVE OFFICER
REGION 1

HEAD 68 - REGION 1 - BARIKA/WAINI (AGRICULTURE)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREKENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$'000	\$ 400	\$'000	\$'000	\$'000	\$ 400	\$ 400
	TOTAL APPROPRIATION EXPENSES	4,745	0	0	4,745	4,430	315	0
	TOTAL EMPLOYMENT COSTS	492	0	0	492	308	184	0
	WAGES AND SALARIES	362	30	0	392	255	137	0
101	Administrative							
102	Senior Technical	0	30		30	30		
103	Other Technical and Craft Skilled	121			121	77	44	-
104	Clerical and Office Support					-		
105	Semi Skilled Operatives & Unskilled	241		-	241	148	93	
	OVERHEAD EXPENSES	130	(30)	0	100	53	47	0
201	Other Direct Labour Cost	0	20		20	19	1	
202	Incentives			-				
203	Benefits and Allowances	48			48	13	35	
204	National Insurance	82	(50)	-	32	21	11	
205	Pensions and Gratuities							
	OTHER CHARGES	4,253	0	0	4,253	4,122	131	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	233			233	186	47	
303	Fuel and Lubricants	3,268			3,268	3,265	3	
304	Rental and Maintenance of Building	354			354	342	12	
305	Maintenance of Infrastructure						-	
306	Electricity Charges							
307	Transport, Travel & Postage	186			186	178	8	
308	Telephone Charges							
309	Other Service Purchased	154			154	113	41	
310	Education Subvention - Grants etc,					-		
311	Rates & Taxes & Subventions to L/A			-				
312	Subsidies and Contributions etc,					-		
313	Refunds of Revenue				-	-		
314	Other	58			58	38	20	
	Issues from the Consolidated Fund					4,657		
	Expenditure for 1993					4,430		
	Due to the Consolidated Fund					227		

E.R, BAZILIO
 REGIONAL EXECUTIVE OFFICER
 REGION 1

HEAD 69 REGION 1 - BARIMA/WAINI (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	28,478	0	0	28,478	27,369	1,109	0
	TOTAL EMPLOYMENT COSTS	19,595	0	0	19,595	19,154	441	0
	WAGES AND SALARIES	12,521	0	0	12,521	12,223	298	0
101	Administrative	2,208			2,208	2,133	75	
102	Senior Technical	2,418			2,418	2,358	60	
103	Other Technical and Craft Skilled	48			48	28	20	
104	Clerical and Office Support	84			84	75	9	
105	Semi skilled Operatives & Unskilled	7,763			7,763	7,629	134	
	OVERHEAD EXPENSES	7,074	0	0	7,074	6,931	143	0
201	Other Direct Labour Cost	134			134	132	2	
202	Incentives	-			-			
203	Benefits and Allowances	5,802			5,802	5,663	139	
204	National Insurance	1,138			1,138	1,136	2	
205	Pensions and Gratuities	-			-			
	OTHER CHARGES	8,883	0	0	8,883	8,215	668	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,975			1,975	1,650	325	
303	Fuel and Lubricants	503			503	497	6	
304	Rental and Maintenance of Building	2,229			2,229	2,047	182	
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage	1,954			1,954	1,817	137	
308	Telephone Charges	3			3		3	
309	Other Service Purchased	87			87	86	1	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of, Revenue							
314	Other	2,132			2,132	2,118	14	
	Issues from the Consolidated Fund					28,019		
	Expenditure for 1993					27,369		
	Due to the Consolidated Fund					650		
						==		

E. R. BAZILIO
REGIONAL EXECUTIVE OFFICER
REGION 1

HEAD 70 - REGION 1 - BARIKA/WAINI (HEALTH)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREKENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	10,528	0	0	10,528	10,145	383	
	TOTAL EMPLOYMENT COSTS	8,238	0	0	8,238	7,957	281	0
	WAGES AND SALARIES	5,686	0	0	5,686	5,411	275	0
101	Administrative							
102	Senior Technical	1,146			1,146	1,142	4	
103	Other Technical and Craft Skilled	1,884	212		2,096	2,026	70	
104	Clerical and Office Support	231	-		231	124	107	
105	Semi skilled operatives & Unskilled	2,425	(212)		2,213	2,119	94	
	OVERHEAD EXPENSES	2,552	0	0	2,552	2,546	6	0
201	Other Direct Labour Cost	1,590			1,590	1,586	4	
202	Incentives							
203	Benefits and Allowances	554			554	554		
204	National Insurance	408			408	406	2	-
205	Pensions and Gratuities							
	OTHER CHARGES	2,290	0	0	2,290	2,188	102	0
301	Expenses Specific to the Agency						-	
302	Materials, Equipment & Supplies	191			191	166	25	
303	Fuel and Lubricants	174			174	163	11	
304	Rental and Maintenance of Building	503			503	480	23	
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage	857			857	842	15	
308	Telephone Charges	1			1		1	
309	Other Service Purchased	30			30	11	19	
310	Education Subvention - Grants etc.							-
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	-						
313	Refunds of Revenue							
314	Other	534			534	526	8	
	Issues from the Consolidated Fund Expenditure for 1993					10,400 10,145		
	Due to the Consolidated Fund					255		
						= =		

E. R, BAZILIO
 REGIONAL EXECUTIVE OFFICER
 REGION 1

HEAD 71 - REGION 2 - POHEROON/SUPENAAK (ADMINISTRATION)

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$ '000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	57,050	0	0	57,050	54,102	2,948	0
	TOTAL EMPLOYMENT COSTS	18,506	0	0	18,506	15,694	2,812	0
	WAGES AND SALARIES	12,254	414	0	12,668	12,459	209	0
101	Administrative	898			898	852	46	
102	Senior Technical	145			145	117	28	
103	Other Technical and Craft skilled	3,927	194		4,121	4,017	104	
104	Clerical and Office Support	3,262	89		3,351	3,330	21	
105	Semi skilled Operatives & Unskilled	4,022	131		4,153	4,143	10	
	OVERHEAD EXPENSES	6,252	(414)	0	5,838	3,235	2,603	0
201	Other Direct Labour Cost	1,412			1,412	1,405	7	
202	Incentives							
203	Benefits and Allowances	1,996			1,996	914	1,082	
204	National Insurance	2,844	(414)		2,430	916	1,514	
205	Pensions and Gratuities					-		
	OTHER CHARGES	38,544	0	0	38,544	38,408	136	0
301	Expenses specific to the Agency							
302	Materials, Equipment & supplies	950	-		950	941	9	
303	Fuel and Lubricants	2,388			2,388	2,377	11	
304	Rental and Maintenance of Building	875			875	795	80	
305	Maintenance of Infrastructure	30,113			30,113	30,109	4	
306	Electricity Charges	440	-		440	439	1	
307	Transport, Travel & Postage	1,146	50		1,196	1,191	5	
308	Telephone Charges	90			90	70	20	
309	Other Service Purchased	549			549	549	-	
310	Education Subvention - Grants etc,	-						
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,	-						
313	Refunds of Revenue							
314	Other	1,993	(50)		1,943	1,937	6	
	Issues from the Consolidated Fund Expenditure for 1993					54,798 54,102		
	Due to the Consolidated Fund					696		
						== =		

S.M, KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

HEAD 72 - REGION 2 - POMEROON/SUPERNAAH (AGRICULTURE)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 100	\$ 400	\$ 400	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	56,989	0	3,000	59,989	54,655	5,334	0
	TOTAL EMPLOYMENT COSTS	7,263	0	0	7,263	3,498	3,765	0
	WAGES AND SALARIES	1,192	1,092	0	2,284	1,941	343	0
101	Administrative	86			86		86	
102	Senior Technical	560	204		764	695	69	
103	Other Technical and Craft Skilled		408		408	350	58	
104	Clerical and Office Support	-	180		180	160	20	
105	Semi Skilled Operatives & Unskilled	546	300		846	736	110	
	OVERHEAD EXPENSES	6,071	(1,092)	0	4,979	1,557	3,422	0
201	Other Direct Labour Cost	2,145	(49)		2,096	1,280	816	
202	Incentives						-	
203	Benefits and Allowances	1,827	(294)		1,533	137	1,396	
204	National Insurance	2,099	(749)		1,350	140	1,210	
205	Pensions and Gratuities						-	
	OTHER CHARGES	49,726	0	3,000	52,726	51,157	1,569	0
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	92			92	80	12	
303	Fuel and Lubricants	529		3,000	3,529	3,529	0	
304	Rental and Maintenance of Building	75			75	74	1	
305	Maintenance of Infrastructure	45,993		-	45,993	44,441	1,552	
306	Electricity Charges	17			17	17		
307	Transport, Travel & Postage	297	40	-	337	333	4	
308	Telephone Charges	9			9	9		
309	Other Service Purchased	171			171	171		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A	1,953			1,953	1,953		
312	Subsidies and Contributions etc.	330			330	330		
313	Refunds of Revenue		-					
314	Other	260	(40)		220	220	0	
	Issues from the Consolidated Fund Expenditure for 1993					55,434 54,655		
	Due to the Consolidated Fund					779 == =		

S.14, KHAN
 REGIONAL EXECUTIVE OFFICER
 REGION 2

HEAD 73 - REGION 2 - POMEROON/SUPERNAAM (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT t(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	85,018	0	0	85,018	73,045	11,973	0
	TOTAL EMPLOYMENT COSTS	75,081	1,491	0	75,081	63,349	11,732	0
	WAGES AND SALARIES	59,307	0	0	57,816	50,481	7,335	0
101	Administrative	13,036	-		13,036	12,065	971	
102	Senior Technical	41,987	(2,131)		39,856	34,174	5,682	
103	Other Technical and Craft Skilled	414	310		724	564	160	
104	Clerical and Office Support	565	330		895	743	152	
105	Semi Skilled operatives & Unskilled	3,305			3,305	2,935	370	
	OVERHEAD EXPENSES	15,774	1,491	0	17,265	12,868	4,397	0
201	Other Direct Labour Cost	6,885	(1,200)		5,685	1,856	3,829	
202	Incentives							
203	Benefits and Allowances	7,051	362		7,413	7,388	25	
204	National Insurance	1,838	2,329		4,167	3,624	543	
205	Pensions and Gratuities		-					
	OTHER CHARGES	9,937	0	0	9,937	9,696	241	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,288			1,288	1,061	227	
303	Fuel and Lubricants	382			382	382		
304	Rental and Maintenance of Building	2,212			2,212	2,211	1	
305	Maintenance of Infrastructure	4,215			4,215	4,215		
306	Electricity Charges	44			44	44		
307	Transport, Travel & Postage	1,050			1,050	1,041	9	
308	Telephone Charges	11			11	9	2	
309	Other Service Purchased	95			95	94	1	
310	Education Subvention - Grants etc.	13			13	13		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	627			627	626	1	
	Issues from the Consolidated Fund					72,894		
	Expenditure for 1993					73,045		
	Due to the Consolidated Fund					(151)		
						= = =		

S.M. KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

HEAD 74 - REGION 2 - POMEROON/SUPERNAAM (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$ 400	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	33,047	0	0	33,047	31,918	2,132	1,003
	TOTAL EMPLOYMENT COSTS	25,929	0	0	25,929	24,821	2,111	1,003
	WAGES AND SALARIES	14,625	2,564	0	17,189	15,965	1,224	0
101	Administrative	156			156	154	2	
102	Senior Technical	3,223	860		4,083	3,657	426	
103	Other Technical and Craft Skilled	2,184	1,083		3,267	2,794	473	-
104	Clerical and Office Support	638			638	632	6	
105	Semi Skilled Operatives & Unskilled	8,424	621		9,045	8,728	317	
	OVERHEAD EXPENSES	11,304	(2,564)	0	8,740	8,856	887	1,003
201	Other Direct Labour Cost	1,796	975		2,771	2,370	401	
202	Incentives				-			-
203	Benefits and Allowances	5,532	265		5,797	5,311	486	
204	National Insurance	3,976	(3,804)		172	1,175		1,003
205	Pensions and Gratuities		-			-		
	OTHER CHARGES	7,118	0	0	7,118	7,097	21	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	606			606	605	1	
303	Fuel and Lubricants	2,860			2,860	2,860		
304	Rental and Maintenance of Building	254			254	254		
305	Maintenance of Infrastructure	782			782	782		
306	Electricity Charges	88			88	88		
307	Transport, Travel & Postage	939			939	937	2	
308	Telephone Charges	30		-	30	13	17	
309	Other Service Purchased	176			176	176		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,383			1,383	1,382	1	
	Under the Estimates						2,132	
	Over the Estimates						1,003	
	Net Under the Estimates						1,129	
	Issues from the Consolidated Fund					34,041		
	Expenditure for 1993					31,918		
	Due to the Consolidated Fund					2,123		

— —
S A. KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

HEAD 75 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	22,581	0	0	22,581	17,136	5,477	32
	TOTAL EMPLOYMENT COSTS	18,485	0	0	18,485	13,618	4,898	31
	WAGES AND SALARIES	12,274	300	0	12,574	11,430	1,148	4
101	Administrative	1,049		-	1,049	625	424	
102	Senior Technical	310			310	267	43	
103	Other Technical and Craft Skilled	2,830			2,830	2,779	51	
104	Clerical and office Support	2,205	300		2,505	2,509		4
105	Semi Skilled Operatives & Unskilled	5,880			5,880	5,250	630	
	OVERHEAD EXPENSES	6,211	(300)	0	5,911	2,188	3,750	27
201	Other Direct Labour Cost	4,586	(300)	-	4,286	1,101	3,185	
202	Incentives							
203	Benefits and Allowances	1,125	(80)		1,045	480	565	
204	National Insurance	500	80		580	607		27
205	Pensions and Gratuities							
	OTHER CHARGES	4,096	0	0	4,096	3,518	579	1
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	493			493	446	47	
303	Fuel and Lubricants	105			105	104	1	
304	Rental and Maintenance of Building	272			272	269	3	
305	Maintenance of Infrastructure	760			760	325	435	
306	Electricity Charges	400			400	541	1	
307	Transport, Travel & Postage	420	120		540	541		
308	Telephone Charges	120			120	68	52	
309	Other Service purchased	620	(150)		470	440	30	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A	685			685	685		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	221	30		251	241	10	
	Under the Estimates							
	Over the Estimates						5,477	32
	Net Under the Estimates						5,445	
	Issues from the Consolidated Fund					17,823		
	Expenditure for 1993					17,136		
	Due to the Consolidated Fund					687		

===

R.A. JORDON
REGIONAL EXECUTIVE OFFICER
REGION 3

HEAD 76 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA (AGRICULTURE)

CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$ 400	\$'000	\$'000	\$'000	\$ 400
	TOTAL APPROPRIATION EXPENSES	38,868	0	0	38,868	30,850	8,018	0
	TOTAL EMPLOYMENT COSTS	4,602	0	0	4,602	4,179	423	0
	WAGES AND SALARIES	2,916	520	0	3,436	3,260	176	0
101	Administrative	432	(432)		0			
102	Senior Technical	113	472		585	469	116	
103	Other Technical and Craft Skilled							
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	2,371	480		2,851	2,791	60	
	OVERHEAD EXPENSES	1,686	(520)	0	1,166	919	247	0
201	Other Direct Labour Cost	416	(100)		316	284	32	
202	Incentives							
203	Benefits and Allowances	838	(420)		418	322	96	
204	National Insurance	432			432	313	119	
205	Pensions and Gratuities				-			
	OTHER CHARGES	34,266	0	0	34,266	26,671	7,595	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	337			337	317	20	
303	Fuel and Lubricants	1,857			1,857	1,857		
304	Rental and Maintenance of Building	293		-	293	242	51	
305	Maintenance of Infrastructure	31,000			31,000	23,506	7,494	
306	Electricity Charges	200			200	200	-	
307	Transport, Travel & Postage	390			390	372	18	
308	Telephone Charges							
309	Other Service Purchased	140			140	136	4	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A				-			
312	Subsidies and Contributions etc,							
313	Refunds of Revenue			-				
314	Other	49			49	41	8	
	Issues from the Consolidated Fund					38,676		
	Expenditure for 1993					30,850		
	Due to the Consolidated Fund					7,826		

R,A, JORDON
REGIONAL EXECUTIVE OFFICER
REGION 3

HEAD 78 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA (HEALTH)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 1 000	\$ 100	\$ 1 000	\$ 1 000	\$ 1 000	\$ 1 000	\$ 1 000
	TOTAL APPROPRIATION EXPENSES	53,628	0	0	53,628	47,904	6,162	438
	TOTAL EMPLOYMENT COSTS	37,141	(100)	0	37,041	34,536	2,943	438
	WAGES AND SALARIES	23,656	0	0	23,656	22,236	1,778	358
101	Administrative	121			121	9	112	
102	Senior Technical	8,592	(800)		7,792	6,512	1,280	
103	Other Technical and Craft Skilled	5,312	800		6,112	6,470	-	358
104	Clerical and Office Support	1,017			1,017	728	289	
105	Semi Skilled Operatives & Unskilled	8,614			8,614	8,517	97	
	OVERHEAD EXPENSES	13,485	(100)	0	13,385	12,300	1,165	80
201	Other Direct Labour Cost	5,364	(240)		5,124	4,088	1,036	
202	Incentives							
203	Benefits and Allowances	6,921	(100)		6,821	6,901		80
204	National Insurance	1,200	240		1,440	1,311	129	
205	Pensions and Gratuities				-	-		
	OTHER CHARGES	16,487	100	0	16,587	13,368	3,219	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	660			660	598	62	
303	Fuel and Lubricants	1,700			1,700	1,688	12	
304	Rental and Maintenance of Building	640	-		640	616	24	
305	Maintenance of Infrastructure	9,378			9,378	6,957	2,421	
306	Electricity Charges	385			385	305	80	
307	Transport, Travel & Postage	1,304			1,304	1,131	173	
308	Telephone Charges	20	-		20	2	18	
309	Other Service Purchased	400	100		500	378	122	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,000			2,000	1,693	307	
	Under the Estimates						6,162	
	Over the Estimates							438
	Net Under the Estimates						5,724	
	Issues from the Consolidated Fund					51,953		
	Expenditure for 1993					47,904		
	Due to the Consolidated Fund					4,049		

= = =
 R.A. JORDON
 REGIONAL EXECUTIVE OFFICER
 REGION 3

HEAD 79 REGION 4 - DEMERARA/MAHAICA (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	37,301	0	0	37,301	32,637	4,664	0
	TOTAL EMPLOYMENT COSTS	15,779	175	0	15,779	13,015	2,764	0
	WAGES AND SALARIES	11,090	0	0	10,915	9,547	1,368	0
101	Administrative	1,131	244		1,375	1,122	253	
102	Senior Technical	60			60	53	7	
103	Other Technical and Craft skilled	3,180	(419)		2,761	2,359	402	
104	Clerical and Office Support	2,369			2,369	1,814	555	
105	Semi Skilled Operatives & unskilled	4,350			4,350	4,199	151	
	OVERHEAD EXPENSES	4,689	175	0	4,864	3,468	1,396	0
201	Other Direct Labour Cost	1,701	175		1,876	1,769	107	
202	Incentives							
203	Benefits and Allowances	2,160			2,160	989	1,171	
204	National Insurance	828			828	710	118	
205	Pensions and Gratuities							
	OTHER CHARGES	21,522	0	0	21,522	19,622	1,900	0
301	Expenses specific to the Agency		-	-				
302	Materials, Equipment & Supplies	1,745	(450)		1,295	1,276	19	
303	Fuel and Lubricants	3,138			3,138	3,132	6	
304	Rental and Maintenance of Building	1,660			1,660	1,608	52	
305	Maintenance of Infrastructure	7,080			7,080	5,850	1,230	
306	Electricity charges	2,251			2,251	2,241	10	
307	Transport, Travel & Postage	1,905	450		2,355	2,161	194	
308	Telephone Charges	143			143	57	86	
309	Other Service Purchased	67?	(58)		619	551	68	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A	515	58		573	495	78	
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	-						
314	Other	2,408		-	2,408	2,251	157	
	Issues from the Consolidated Fund					35,038		
	Expenditure for 1993					32,637		
	Due to the Consolidated Fund					2,401		
						= = =		

R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4

HEAD 80 - REGION 4 - DEHERARA/MAHAICA (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	34,216	0	0	34,216	24,450	9,766	0
	TOTAL EMPLOYMENT COSTS	11,206	0	0	11,206	8,841	2,365	0
	WAGES AND SALARIES	7,371	0	0	7,371	6,590	781	0
101	Administrative	178			178	74	104	
102	Senior Technical	295	(20)		275	230	45	
103	Other Technical and Craft Skilled	1,665			1,665	1,551	114	
104	Clerical and Office Support	507	20		527	527		
105	Semi Skilled Operatives & Unskilled	4,726			4,726	4,208	518	
	OVERHEAD EXPENSES	3,835	0	0	3,835	2,251	1,584	0
201	Other Direct Labour Cost	1,697			1,697	1,302	395	
202	Incentives							
203	Benefits and Allowances	1,286			1,286	403	883	
204	National Insurance	852			852	546	306	
205	Pensions and Gratuities							
	OTHER CHARGES	23,010	0	0	23,010	15,609	7,401	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	2,823	(1,900)		923	133	190	
303	Fuel and Lubricants	462			462	454	8	
304	Rental and Maintenance of Building	691			691	671	20	
305	Maintenance of Infrastructure	12,250			12,250	5,665	6,585	
306	Electricity Charges	1,705			1,705	1,698	7	
307	Transport, Travel & Postage	2,135	250		2,385	1,938	447	
308	Telephone Charges	22			22	6	16	
309	Other Service Purchased	220			220	209	11	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	2,232	1,900		4,132	4,132		
313	Refunds of Revenue							
314	Other	470	(250)		220	103	117	
	Issues from the Consolidated Fund Expenditure for 1993					31,988 24,450		
	Due to the Consolidated Fund					7,538 ==		

R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4

HEAD 81 - REGION 4 - DEMERARA/MAHIACA (EDUCATION)

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	125,930	0	0	125,930	120,529	5,401	0
	TOTAL EMPLOYMENT COSTS	105,154	1,023	0	107,454	105,674	1,780	0
	WAGES AND SALARIES	89,434	0	0	90,711	89,172	1,539	0
101	Administrative	42,924	(7,686)		35,238	35,025	213	
102	Senior Technical	20,948	2,600		23,548	22,712	836	
103	Other Technical and Craft Skilled	2,709	1,810		4,519	4,065	454	
104	Clerical and Office Support.	491	116		607	587	20	
105	Semi Skilled Operatives & Unskilled	22,362	4,437		26,799	26,783	16	
	OVERHEAD EXPENSES	15,720	1,023	0	16,743	16,502	241	0
201	Other Direct Labour Cost	3,360	712		4,072	4,052	20	
202	Incentives							
203	Benefits and Allowances	6,000	(395)		5,605	5,476	129	
204	National Insurance	6,360	706		7,066	6,974	92	
205	Pensions and Gratuities	-						
	OTHER CHARGES	20,776	(2,300)	0	18,476	14,855	3,621	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	2,301	(300)		2,001	1,074	927	
303	Fuel and Lubricants	482			782	775	7	
304	Rental and Maintenance of Building	5,556			5,556	4,527	1,029	
305	Maintenance of Infrastructure	1,500			1,500	1,004	496	
306	Electricity Charges	2,887			2,887	2,886	1	
307	Transport, Travel & Postage	1,239			1,239	895	344	
308	Telephone Charges	57			57	5	52	
309	Other Service Purchased	948			948	845	103	
310	Education Subvention - Grants etc.	3,776	(2,000)		1,776	1,440	336	
311	Rates & Taxes & Subventions to L/A	-						
312	Subsidies and Contributions etc.	-						
313	Refunds of Revenue							
314	Other	1,730			1,730	1,404	326	

Issues from the Consolidated Fund
Expenditure for 1993

123,187
120,529

Due to the Consolidated Fund

- - -
2,658
= = =

R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4

HEAD 82 - REGION 4 - DEMERARA/MAHAICA . (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

	APPROVED ESTIMATES	VIREMENT + (-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED, ESTIMATES
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	51,986	0	0	84,986	52,114	3,033	161
	23,248	50?	0	24,225	24,236	130	141
	17,155	(726)	0	18,429	16,413	107	91
	484			495	490	5	
	4,352	94		4,446	4,413	33	
10 Other Technical and Craft Skilled		111,576)		1,881	1,972		91
11 Clerical and Office Support	500	(415)	W	165	156	9	
12 Semi Skilled Operative & Unskilled	8,282	1,160		9,442	9,382	60	
OVERHEAD EXPENSES	6,083	1,700	0	7,796	7,823	23	50
		4,22		-----	-----		
13 Other Direct Labour	2,400	2,143		4,543	4,536	7	
14 Incentives							
15 Benefits and Allowances	2,493	(500)		1,993	2,043		50
16 National Insurance	1,200	60		1,260	1,244	16	
17 Pensions and Gratuities	-			-	-		
OTHER CHARGES	31,738	(977)	0	30,761	27,878	2,903	20
18 Expenses Specific to the Agency							
180 Materials, Equipment & Supplies	5,515	(1,767)		3,748	2,606	1,142	
181 Fuel and Lubricants	7,472			2,072	2,039	33	
182 Rental and Maintenance of Building	1,799	(100)		1,699	1,035	664	
183 Maintenance of Infrastructure	380	1,000		1,380	1,272	108	
184 Electricity Charges	11,194	4,000		14,094	14,114		20
185 Transport, Travel & Postage	1,140	100		1,240	782	458	
186 Telephone	136			136	6	130	
187 Other Service Purchases	10,514	(4,200)		6,314	6,016	298	
188 Education Subvention - Grants etc.							
189 Rates & Contributions to U/A							
190 Subsidies and Donations etc.							
191 Refunds of Revenue					8	70	
192 Other	88	(10)		78			
						3,033	
						161	
						2,872	
Transfer from the Consolidated Fund					54,384		
Expenditure for 1993					52,114		
					2,270		

R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4

READ 83 - REGION 5 - MAHAICA/BERICE (ADMINISTRATION)

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR EKGED 31 DECEMBER 1993

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL	UYDER idE F:8DISP,D ES71ia7LS
		\$'000	\$'000				
	TOTAL APPROPRIATION EXPENSES	41,359	9	0	41,359		
	TOTAL EMPLOYMENT COSTS	8,197	0	0	8,197		
	WAGES AND SALARIES	5,830		0	5,830		
101	Administrative	630	-		630	roc	
102	Senior Technical		49		49		
103	Other Technical and Craft Skilled	1,500	(77)		1,423		298,
804	Clerical and Office Support	1,405	28		1,428		
105	Semi Skilled Operatives & Unskilled	2,300		-	2,300		
	OVERHEAD EXPENSES	2,367		0	2,367		
201	Other Direct Labour Cost	1,300	(41)		1,259		
202	Incentives						
203	Benefits and Allowances	670	41		711		
204	National Insurance	397			397	368	
205	Pensions and Gratuities						
	OTHER CHARGES	33,162	0	0	33,162	23819	
301	Expenses Specific to the Agency	-					
302	Materials, Equipment & Supplies	346			346		
303	Fuel and Lubricants	568			568	568	
304	Rental and Maintenance of Building	232	(62)		170	169	
305	Maintenance of Infrastructure	30,276	-		30,276	26,228	},J
306	Electricity Charges	360	-		360	161	
307	Transport, Travel & Postage	828	17	-	845	843	
308	Telephone Charges	33			33		
309	Other Service Purchased	30	20	-	50		
310	Education Subvention - Grants etc,						
III	Rates & Taxes & Subventions to L/A	44			44		24
312	Subsidies and Contributions etc,						
313	Refunds of Revenue						
314	Other	445	25		470	469	
	Issues from the Consolidated Fund Expenditure for 1993					40,195	
						35,576	
	Due to the Consolidated Fund					4,622	

D, A, GREENE
EXECUTIVE
RL0, J0 5

HEAD 84 - REGION 5 - MAHAICA/BERBICE (AGRICULTURE!
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT + (d	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 400	\$'000	\$ 400	\$ 400	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	50,424	0	428	50,852	48,514	2,338	0
	TOTAL EMPLOYMENT COSTS	1,162	0	0	1,162	1,088	74	0
	WAGES AND SALARIES	901	5	0	906	869	37	0
101	Administrative							
102	Senior Technical	216	5		221	221	-	
103	Other Technical and Craft Skilled	55			55	55		
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	630			630	593	37	
	OVERHEAD EXPENSES	261	(5)	0	256	219	37	0
201	Other Direct Labour Cost	180			180	162	18	
202	Incentives			-				
203	Benefits and Allowances	21	(5)	-	16	3	13	
204	National Insurance	60			60	54	6	
205	Pensions and Gratuities	-				-	-	
	OTHER CHARGES	49,262	0	428	49,690	47,426	2,264	0
301	Expenses Specific to the Agency				-			
302	Materials, Equipment & Supplies			160	160	159	1	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building			4	4	-	4	
305	Maintenance of Infrastructure	49,260			49,260	47,012	2,248	
306	Electricity Charges			-	-			
307	Transport, Travel & Postage	2		212	214	205	9	
308	Telephone Charges							
309	Other Service Purchased			10	10	9	1	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other			42	42	41	1	
	Issues from the Consolidated Fund					50,784		
	Expenditure for 1993					48,514		
	Due to the Consolidated Fund					2,270		
						== =		

H. A. GREENE
REGIONAL EXECUTIVE OFFICER
REGION 5

HEAD 85 - REGION 5 - KAHAIKA/BERBICE (EDUCATION)

CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$ 400	\$'000
	TOTAL APPROPRIATION EXPENSES	59,754	0	0	59,754	53,000	6,754	0
	TOTAL EMPLOYMENT COSTS	55,004	0	0	55,004	48,640	6,364	0
	WAGES AND SALARIES	49,353	(555)	0	48,798	43,009	5,789	0
101	Administrative	11,626	(200)		11,426	9,954	1,472	-
102	Senior Technical	17,450			17,450	16,400	1,050	-
103	Other Technical and Craft Skilled	2,676			2,676	900	1,776	
104	Clerical and Office Support	408			408	385	23	
105	Semi Skilled Operatives & Unskilled	17,193	(355)		16,838	15,370	1,468	
	OVERHEAD EXPENSES	5,651	555	0	6,206	5,631	575	0
201	Other Direct Labour Cost	1,809	555		2,364	2,277	87	
202	Incentives							
203	Benefits and Allowances	272			272	154	118	
204	National Insurance	3,570			3,570	3,200	370	
205	Pensions and Gratuities					-		
	OTHER CHARGES	4,750	0	0	4,750	4,360	390	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,293	(75)		1,218	1,067	151	
303	Fuel and Lubricants	150	75		225	141	84	
304	Rental and Maintenance of Building	2,113	(75)		2,038	1,996	42	
305	Maintenance of Infrastructure	62			62	14	48	
306	Electricity Charges	165			165	165		
307	Transport, Travel & Postage	540	25		565	541	24	
308	Telephone Charges	19			19		19	
309	Other Service Purchased							
310	Education Subvention - Grants etc,	155			155	134	21	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,							
313	Refunds of Revenue							
314	Other	253	50		303	302	1	
	Issues from the Consolidated Fund Expenditure for 1993					54,542 53,000		
	Due to the Consolidated Fund					1,542		
						== ==		

H, A, GREENE
REGIONAL EXECUTIVE OFFICER
REGION 5

HEAD 86 - REGION 5 - MAHAICA/BERBICE (HEALTH)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		\$'000	\$ 400	\$ 400	\$'000	\$'000	\$'000	\$ 400
	TOTAL APPROPRIATION EXPENSES	31,258	0	0	31,258	27,362	3,896	0
	TOTAL EMPLOYMENT COSTS	19,449	0	0	19,449	15,570	3,879	0
	WAGES AND SALARIES	13,868	0	0	13,868	11,098	2,770	0
101	Administrative							
102	Senior Technical	3,363		-	3,363	1,883	1,480	
103	Other Technical and Craft Skilled	4,311			4,311	3,886	425	
104	Clerical and Office Support	494			494	419	75	
105	Semi Skilled Operatives & Unskilled	5,700			5,700	4,910	790	
	OVERHEAD EXPENSES	5,581	0	0	5,581	4,472	1,109	0
201	Other Direct Labour Cost	1,600			1,600	1,134	466	
202	Incentives	-				-		
203	Benefits and Allowances	3,400	(202)		3,198	2,638	560	
204	National Insurance	581	202		783	700	83	
205	Pensions and Gratuities	-	-					
	OTHER CHARGES	11,809	0	0	11,809	11,792	17	0
301	Expenses Specific to the Agency					-		
302	Materials, Equipment & Supplies	1,442	(90)		1,352	1,345	7	
303	Fuel and Lubricants	5,500	90		5,590	5,586	4	
304	Rental and Maintenance of Building	1,298			1,298	1,298		
305	Maintenance of Infrastructure	-	-			-		
306	Electricity Charges	1,000			1,000	1,000		
307	Transport, Travel & Postage	1,198			1,198	1,196	2	
308	Telephone Charges							
309	Other Service Purchased	619			619	615	4	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	752			752	752		
	Issues from the Consolidated Fund					28,108		
	Expenditure for 1993					27,362		
	Due to the Consolidated Fund					746		
						== =		

H,A, GREENE
 REGIONAL EXECUTIVE OFFICER
 REGION 5

HEAD 87 - REGION 6 - EAST BERBICE/CORENTYNE (ADMINISTRATION)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	3000	3000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	65,390	0	0	65,390	46,324	19,129	63
	TOTAL EMPLOYMENT COSTS	14,207	0	0	14,207	11,831	2,439	63
	WAGES AND SALARIES	9,942	600	0	10,542	9,529	1,076	63
101	Administrative	1,352			1,352	1,039	313	
'02	Senior Technical	212			212	179	33	
103	Other Technical and Craft skilled	2,423			2,423	1,722	701	
104	Clerical and Office Support	2,649	76		2,725	2,696	29	
105	Semi Skilled Operatives & Unskilled	3,306	524		3,830	3,893		63
	OVERHEAD EXPENSES	4,265	(600)	0	3,665	2,302	1,363	0
201	Other Direct Labour Cost	1,188			1,188	742	446	
202	Incentives							
203	Benefits and Allowances	2,084	(600)		1,484	932	552	
204	National Insurance	993			993	628	365	
205	Pensions and Gratuities						-	
	OTHER CHARGES	51,183	0	0	51,183	34,493	16,690	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	4,097	(550)		3,547	3,547	-	
303	Fuel and Lubricants	1,998	1,200		3,198	3,058	140	
304	Rental and Maintenance of Building	3,115		-	3,115	2,633	482	
305	Maintenance of Infrastructure	33,500			33,500	17,530	15,970	
306	Electricity Charges	400	-		400	400	-	
307	Transport, Travel & Postage	4,230	(650)		3,580	3,579	1	
308	Telephone Charges	250			250	250	0	
309	Other Service Purchased	150			150	148	2	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A	1,499			1,499	1,417	82	
312	Subsidies and Contributions etc,	90			90	90		
313	Refunds of Revenue							
314	Other	1,854			1,854	1,841	13	
	Under the Estimates						19,129	
	Over the Estimates						63	
	Net Under the Estimates						19,066	
	Issues from the Consolidated Fund Expenditure for 1993					63,141 46,324		
	Due to the Consolidated Fund					16,817 ==--=		

R. A. RANGAL
 REGIONAL EXECUTIVE OFFICER
 REGION 6

HEAD 88 - REGION 6 - EAST BERBICE/CORENTYNE (AGRICULTURE)

CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	75,936	0	0	75,936	67,079	8,857	0
	TOTAL EMPLOYMENT COSTS	16,653	0	0	16,653	13,656	2,997	0
	WAGES AND SALARIES	10,705	713	0	11,418	10,058	1,360	0
101	Administrative	89	4		93	92	1	
102	Senior Technical	1,550			1,550	1,063	487	
103	Other Technical and Craft Skilled	3,616			3,616	3,011	605	
104	Clerical and Office Support	958			958	726	232	
105	Semi skilled Operatives & Unskilled	4,492	709		5,201	5,166	35	
	OVERHEAD EXPENSES	5,948	(713)	0	5,235	3,598	1,637	0
201	Other Direct Labour Cost	2,697			2,697	1,937	760	
202	Incentives							
203	Benefits and Allowances	1,958	(713)		1,245	882	363	
204	National Insurance	1,293			1,293	779	514	
205	Pensions and Gratuities					-		
	OTHER CHARGES	59,283	0	0	59,283	53,423	5,860	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	50			50	50		
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	50			50	24	26	
305	Maintenance of Infrastructure	56,738			56,738	50,942	5,796	
306	Electricity Charges	350			350	350		
307	Transport, Travel & Postage	499			499	461	38	
308	Telephone Charges							
309	Other Service Purchased							
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A	1,596			1,596	1,596		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other							
	Issues from the Consolidated Fund Expenditure for 1993					67,116 67,079		
	Due to the Consolidated Fund					37		
						==		

LA, MANGAL
REGIONAL EXECUTIVE OFFICER
REGION 6

HEAD 89 - REGION 6 - EAST BERBICE/CORENTYNE (EDUCATION)

CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	132,959	0	0	132,959	129,050	3,909	0
	TOTAL EMPLOYMENT COSTS	119,122	0	0	119,122	117,384	1,738	0
	WAGES AND SALARIES	102,718	794	0	103,512	102,481	1,031	0
101	Administrative	28,492	(7,500)		20,992	20,977	15	
102	Senior Technical	37,289	6,133		43,422	43,135	287	
103	Other Technical and Craft Skilled	7,238	1,616		8,854	8,345	509	
104	Clerical and Office Support	2,427	(599)		1,828	1,673	155	
105	Semi Skilled Operatives & unskilled	27,272	1,144		28,416	28,351	65	
	OVERHEAD EXPENSES	16,404	(794)	0	15,610	14,903	707	0
201	Other Direct Labour Cost	5,857	1,444		7,301	7,256	45	
202	Incentives		-					
203	Benefits and Allowances	1,683	(743)		940	717	223	
204	National Insurance	8,864	(1,495)		7,369	6,930	439	
205	Pensions and Gratuities	-	-					
	OTHER CHARGES	13,837	0	0	13,837	11,666	2,171	0
301	Expenses Specific to the Agency	-	-		-	-		
302	Materials, Equipment & Supplies	3,169	-		3,169	3,102	67	
303	Fuel and Lubricants	150			150	22	128	
304	Rental and Maintenance of Building	1,995			1,995	1,823	172	
305	Maintenance of Infrastructure	-	-					
306	Electricity Charges	1,080			1,080	1,080		
307	Transport, Travel & Postage	3,051	-		3,051	1,868	1,183	
308	Telephone Charges	162			162	79	83	
309	Other Service Purchased	256			256	249	7	
310	Education Subvention - Grants etc.	2,850			2,850	2,844	6	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,		-		-			
313	Refunds of Revenue							
314	Other	1,124			1,124	599	525	
	Issues from the Consolidated Fund					131,749		
	Expenditure for 1993					129,050		
	Due to the Consolidated Fund					2,699		
						==		

R,A, MANGAL
REGIONAL EXECUTIVE OFFICER
REGION 6

HEAD 90 - REGION 6 - EAST BERBICE/CORENTYNE (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	147,211	0	3,275	150,486	143,390	7,096	0
	TOTAL EMPLOYMENT COSTS	99,686	0	0	99,686	93,678	6,008	0
	WAGES AND SALARIES	62,548	348	0	62,896	61,713	1,183	0
101	Administrative	303	49		352	249	103	
102	Senior Technical	9,378	1,596		10,974	10,300	674	
103	Other Technical and Craft Skilled	21,304	(3,708)		17,596	17,592	4	
104	Clerical and Office Support	1,573	145		1,718	1,651	67	-
105	Semi skilled Operatives & Unskilled	29,990	2,266		32,256	31,921	335	
	OVERHEAD EXPENSES	37,138	(348)	0	36,790	31,965	4,825	0
201	Other Direct Labour Cost	9,132			9,132	6,898	2,234	
202	Incentives	-				-		
203	Benefits and Allowances	21,976			21,976	20,894	1,082	
204	National Insurance	6,030	(348)		5,682	4,173	1,509	
205	Pensions and Gratuities	-				-		
	OTHER CHARGES	47,525	0	3,275	50,800	49,712	1,088	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	8,601	(2,171)		6,430	6,430		
303	Fuel and Lubricants	14,354	671		15,025	15,019	6	
304	Rental and Maintenance of Building	3,531		3,275	6,806	6,687	119	
305	Maintenance of Infrastructure	1,960			1,960	1,221	739	
306	Electricity Charges	350			350	350		
307	Transport, Travel & Postage	2,588			2,588	2,588		
308	Telephone Charges	150			150	16	134	
309	Other Service Purchased	3,170		-	3,170	3,148	22	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.			-				
313	Refunds of Revenue	1			1		1	
314	Other	12,820	1,500		14,320	14,253	67	
	Issues from the Consolidated Fund Expenditure for 1993					145,276 143,390		
	Due to the Consolidated Fund					1,886		

R.A. MANGAL
REGIONAL EXECUTIVE OFFICER
REGION 6

HEAD 91 - REGION 7 - CUYUNI/MAZARUNI (ADMINISTRATION)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	42,393	0	1,810	44,203	43,805	398	0
	TOTAL EMPLOYMENT COSTS	5,776	0	0	5,776	5,442	334	0
	WAGES AND SALARIES	4,235	(20)	0	4,215	3,940	275	0
101	Administrative	290	-	-	290	277	13	-
102	Senior Technical							
103	Other Technical and Craft Skilled	616			616	573	43	
104	Clerical and Office Support	975			975	916	59	-
105	Semi Skilled Operatives & Unskilled	2,354	(20)		2,334	2,174	160	
	OVERHEAD EXPENSES	1,541	20	0	1,561	1,502	59	0
201	Other Direct Labour Cost	1,006	20		1,026	1,024	2	-
202	Incentives							
203	Benefits and Allowances	255			255	212	43	
204	National Insurance	280			280	266	14	
205	Pensions and Gratuities					-		
	OTHER CHARGES	36,617	0	1,810	38,427	38,363	64	0
301	Expenses specific to the Agency							
302	Materials, Equipment & Supplies	850		70	920	919		
303	Fuel and Lubricants	869	-	90	959	956	3	
304	Rental and Maintenance of Building	259		400	659	658	1	
305	Maintenance of Infrastructure	30,990			30,990	30,968	22	
306	Electricity Charges	207		800	1,007	977	30	
307	Transport, Travel & Postage	2,099			2,099	2,097	2	
308	Telephone Charges	46			46	41	5	
309	Other Service Purchased	31		200	231	231		
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A	-						
312	Subsidies and Contributions etc,		-					
313	Refunds of Revenue	-						
314	Other	1,266		250	1,516	1,516		
	Issues from the Consolidated Fund					43,884		
	Expenditure for 1993					43,805		
	Due to the Consolidated Fund					79		
						===		

G, V, MISIR
 REGIONAL EXECUTIVE OFFICER
 REGION 7

HEAD 92 - REGION 7 - CUYUNI/MAZARUNI (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-) \$'000	SUPPLEMENTARY PROVISION \$'000	REVISED ESTIMATES \$'000	TOTAL EXPENDITURE \$'000	UNDER THE REVISED ESTIMATES \$'000	OVER THE REVISED ESTIMATES \$'000
	TOTAL APPROPRIATION EXPENSES	1,968	0	0	1,968	1,569	399	0
	TOTAL EMPLOYMENT COSTS	903	10	0	903	648	255	0
	WAGES AND SALARIES	683	0	0	673	515	158	0
101	Administrative	223	(10)		213	122	91	
102	Senior Technical	133	-		133	121	12	
103	Other Technical and Craft skilled	158	-		158	129	29	
104	Clerical and Office Support	38		-	38	35	3	
105	Semi skilled operatives & Unskilled	131			131	108	23	
	OVERHEAD EXPENSES	220	10	0	230	133	97	0
201	Other Direct Labour Cost	58	10	-	68	68		
202	Incentives	-						
203	Benefits and Allowances	82			82	31	51	
204	National Insurance	80		-	80	34	46	
205	Pensions and Gratuities							
	OTHER CHARGES	1,065	0	0	1,065	921	144	0
301	Expenses Specific to the Agency			-	-			
312	Materials, Equipment & Supplies	31			31	31		
303	Fuel and Lubricants	168		-	168	152	16	
304	Rental and Maintenance of Building	119			119	116	3	
305	Maintenance of Infrastructure	575			575	527	48	
306	Electricity Charges	30		-	30		30	
307	Transport, Travel & Postage	108		-	108	63	45	
208	Telephone Charges	4			4	4		
319	Other Service Purchased	3			3	1	2	
310	Education Subvention - Grants etc,		-		-	-		
31i	Rates & Taxes & Subventions to L:A		-		-	-		
312	Subsidies and Contributions etc.		-		-	-		
313	Refunds of Revenue		-		-	-		
314	Other	27			27	27		
	Issues from the Consolidated Fund Expenditure for 1993					1,717 1,569		
	Due to the Consolidated Fund					148		
						= =		

G,V, MISIR
REGIONAL EXECUTIVE OFFICER
REGION 7

HEAD 93 - REGION 7 - CUYUNI/MAZARUNI (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	23,276	0	0	23,276	22,873	403	0
	TOTAL EMPLOYMENT COSTS	16,762	59	0	16,821	16,610	211	0
	WAGES AND SALARIES	10,615	(59)	0	10,556	10,408	148	0
101	Administrative	2,934	(69)		2,865	2,772	93	
102	Senior Technical	1,410	4		1,414	1,413	1	
103	Other Technical and Craft Skilled	109	6		115	106	9	
104	Clerical and office Support	-						
105	Semi Skilled Operatives & Unskilled	6,162			6,162	6,117	45	
	OVERHEAD EXPENSES	6,147	118	0	6,265	6,202	63	0
201	Other Direct Labour Cost	207	85		292	291	1	
202	Incentives							
203	Benefits and Allowances	5,526	(85)		5,441	5,383	58	
204	National Insurance	414	118		532	528	4	
205	Pensions and Gratuities							
	OTHER CHARGES	6,514	(59)	0	6,455	6,263	192	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	792	(248)		544	542	2	
303	Fuel and Lubricants	300		-	300	299	1	
304	Rental and Maintenance of Building	1,670			1,670	1,503	167	
305	Maintenance of Infrastructure	1,920			1,920	1,919	1	
306	Electricity Charges	65			65	48	17	
307	Transport, Travel & Postage	1,170	139		1,309	1,309		
308	Telephone Charges	7			7	7		
309	Other Service Purchased	200			200	199	1	
310	Education Subvention - Grants etc.	120			120	120		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	270	50		320	317	3	
	Issues from the Consolidated Fund Expenditure for 1993					22,316 22,873		
	Due to the Consolidated Fund					(557)		

G.V. KISIR
REGIONAL EXECUTIVE OFFICER
REGION 7

HEAD 94 - REGION 7 - CUYUNI/HAZARUNI (HEALTH)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUP- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	14,633	0	3,888	18,521	18,127	394	
	TOTAL EMPLOYMENT COSTS	8,907	0	688	9,595	9,576	19	0
	WAGES AND SALARIES	5,844	(26)	0	5,818	5,803	15	0
101	Administrative							
102	Senior Technical	1,493	(256)		1,237	1,237		
103	Other Technical and Craft skilled	2,295			2,295	2,281	14	
104	Clerical and Office Support	121	(15)		106	105	1	
105	Semi Skilled Operatives & Unskilled	1,935	245		2,180	2,180		
	OVERHEAD EXPENSES	3,063	26	688	3,777	3,773	4	0
201	Other Direct Labour Cost	1,293	(129)		1,164	1,164		-
202	Incentives		-					
203	Benefits and Allowances	1,390	125	688	2,203	2,201	2	
204	National Insurance	380	30		410	408	2	
205	Pensions and Gratuities							
	OTHER CHARGES	5,726	0	3,200	8,926	8,551	375	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	58		500	558	558		
303	Fuel and Lubricant's	852		500	1,352	1,351	1	
304	Rental and Maintenance of Building	142		500	642	641	1	
305	Maintenance of Infrastructure	1,050			1,050	1,050		
306	Electricity Charges	400		600	1,000	631	369	
307	Transport, Travel & Postage	1,319		500	1,849	1,849		
308	Telephone Charges				-			
309	Other Service Purchased	132		300	432	430	2	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,743		300	2,043	2,041	2	
	Issues from the Consolidated Fund Expenditure for 1993					18,506 18,127		
	Due to the Consolidated Fund					379		

G,V, MISIR
 REGIONAL EXECUTIVE OFFICER
 REGION 7

HEAD 95 - REGION 8 - POTARO/SIPARUNI (ADMINISTRATION)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$ 100	\$'000	\$ 100	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	22,767	0	0	22,767	22,862	176	271
	TOTAL EMPLOYMENT COSTS	2,076	0	0	2,076	1,928	165	17
	WAGES AND SALARIES	1,692	0	0	1,692	1,553	139	0
101	Administrative	204			204	199	5	
102	Senior Technical	96			96	93	3	
103	Other Technical and Craft skilled	132			132	124	8	
104	Clerical and Office Support	432			432	409	23	
105	Semi skilled Operatives & Unskilled	828			828	728	100	
	OVERHEAD EXPENSES	384	0	0	384	375	26	17
201	Other Direct Labour Cost	180			180	197		17
202	Incentives							
203	Benefits and Allowances	84			84	81	3	
204	National Insurance	120			120	97	23	
205	Pensions and Gratuities							
	OTHER CHARGES	20,691	0	0	20,691	20,934	11	254
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	104			104	151		47
303	Fuel and Lubricants	358			358	358		
304	Rental and Maintenance of Building	1,200			1,200	1,407		207
305	Maintenance of Infrastructure	16,263			16,263	16,263		
306	Electricity Charges	90			90	80	10	
307	Transport, Travel & Postage	1,600			1,600	1,600		
308	Telephone Charges	20			20	20		
309	Other Service Purchased	56			56	55	1	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,000			1,000	1,000		
	Under the Estimates						176	
	Over the Estimates						271	
	Net Under the Estimates						(95)	
							=Z==	
	Issues from the Consolidated Fund Expenditure for 1993					22,584 22,862		
	Due to the Consolidated Fund					(278)		
						===		
						J. KENDALL		
						REGIONAL EXECUTIVE OFFICER		
						REGION 8		

HEAD 96 - REGION 8 - POTARO/SIPARUNI (AGRICULTURE)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 100	\$ 100	\$ '000	\$ '000	\$ '000	\$ 100	\$ 100
	TOTAL APPROPRIATION EXPENSES	1,534	0	0	1,534	973	561	0
	TOTAL EMPLOYMENT COSTS	264	0	0	264	172	92	0
	WAGES AND SALARIES	204	0	0	204	152	52	0
101	Administrative							
102	Senior Technical							
103	Other Technical and Craft Skilled	156	(24)		132	81	51	
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	48	24		72	71	1	
	OVERHEAD EXPENSES	60	0	0	60	20	40	0
201	Other Direct Labour Cost	12			12	0	12	
202	Incentives							
203	Benefits and Allowances	24			24	9	15	
204	National Insurance	24			24	11	13	
205	Pensions and Gratuities						-	
	OTHER CHARGES	1,270	0	0	1,270	801	469	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	165			165	84	81	
303	Fuel and Lubricants	204			204	139	65	
304	Rental and Maintenance of Building							
305	Maintenance of Infrastructure	617			617	446	171	
306	Electricity Charges							
307	Transport, Travel & Postage	230			230	112	118	
308	Telephone Charges							
309	Other Service Purchased	24			24		24	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to i/A				-			
312	Subsidies and Contributions etc,							
313	Refunds of Revenue							
314	Other	30			30	20	10	
	Issues from the Consolidated Fund					1,171		
	Expenditure for 1993					973		
	Due to the Consolidated Fund					198		
						= = :		

J, KENDALL
 REGIONAL EXECUTIVE OFFICER
 REGION 8

HEAD 97 - REGION 8 - POTARO/SIPARUNI (EDUCATION)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$ 400
	TOTAL APPROPRIATION EXPENSES	10,918	0	0	10,918	10,268	653	3
	TOTAL EMPLOYMENT COSTS	7,188	0	0	7,188	6,891	300	3
	WAGES AND SALARIES	4,356	0	0	4,356	4,154	202	0
101	Administrative	672			672	634	38	
102	Senior Technical	1,212			1,212	1,089	123	
103	Other Technical and Craft Skilled	108			108	100	8	
104	Clerical and Office Support	84			84	82	2	
105	Semi Skilled Operatives & Unskilled	2,280			2,280	2,249	31	
	OVERHEAD EXPENSES	2,832	0	0	2,832	2,737	98	3
201	Other Direct Labour Cost	204			204	150	54	
202	Incentives							
203	Benefits and Allowances	2,340			2,340	2,296	44	
204	National Insurance	288	-		288	291		3
205	Pensions and Gratuities							
	OTHER CHARGES	3,730	0	0	3,730	3,377	353	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	458			458	420	38	
303	Fuel and Lubricants	11			11		11	
304	Rental and Maintenance of Building	554	-		554	262	292	
305	Maintenance of Infrastructure	220			220	209	11	
306	Electricity Charges							
307	Transport, Travel & Postage	1,500			1,500	1,500		
308	Telephone Charges							
309	Other Service Purchased	21			21	20	1	
310	Education Subvention - Grants etc.	32			32	32		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	934			934	934		
	Under the Estimates						653	
	Over the Estimates							3
	Net Under the Estimates						650	
	Issues from the Consolidated Fund					10,308		
	Expenditure for 1993					10,268		
	Due to the Consolidated Fund					40		
						==		

J. KENDALL
 REGIONAL EXECUTIVE OFFICER
 REGION 8

HEAD 98 - REGION 8 - POTARO/SIPARUNI (HEALTH)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER, THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	2,432	0	0	2,432	2,233	199	0
	TOTAL EMPLOYMENT COSTS	1,656	0	0	1,656	1,573	83	0
	WAGES AND SALARIES	1,116	0	0	1,116	1,085	31	0
101	Administrative							
102	Senior Technical	144			144	133	11	
103	Other Technical and Craft Skilled	840			840	820	20	
104	Clerical and Office Support							
105	Semi skilled Operatives & Unskilled	132			132	132	0	
	OVERHEAD EXPENSES	540	0	0	540	488	52	0
201	Other Direct Labour Cost	24			24	22	2	
202	Incentives							
203	Benefits and Allowances	432			432	390	42	
204	National Insurance	84			84	76	8	
205	Pensions and Gratuities							
	OTHER CHARGES	776	0	0	776	660	116	0
301	Expenses Specific to the Agency		-					
302	Materials, Equipment & Supplies	99	-		99	91	8	
303	Fuel and Lubricants	34			34	34		
304	Rental and Maintenance of Building	10			10	10		
305	Maintenance of Infrastructure	200			200	100	100	
306	Electricity Charges							
307	Transport, Travel & Postage	305			305	300	5	
308	Telephone Charges							
309	Other Service Purchased	22			22	19	3	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	106			106	106		

Issues from the Consolidated Fund
 Expenditure for 1993

2,410
 2,233

Due to the Consolidated Fund

177
 = = :

J. KENDALL
 REGIONAL EXECUTIVE OFFICER
 REGION 8

HEAD 99 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO (ADMINISTRATION)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	18,892	0	0	18,892	12,672	6,220	0
	TOTAL EMPLOYMENT COSTS	4,020	0	0	4,020	3,623	397	0
	WAGES AND SALARIES	2,903	135	0	3,038	2,731	307	0
101	Administrative	326			326	176	150	-
102	Senior Technical							
103	Other Technical and Craft Skilled	548	15		563	557	6	
104	Clerical and Office Support	829			829	694	135	
105	Semi Skilled Operatives & Unskilled	1,200	120		1,320	1,304	16	
	OVERHEAD EXPENSES	1,117	(135)	0	982	892	90	0
201	Other Direct Labour Cost	671	(135)		536	496	40	
202	Incentives					-	-	
203	Benefits and Allowances	208			208	172	36	
204	National Insurance	238			238	224	14	
205	Pensions and Gratuities							
	OTHER CHARGES	14,872	0	0	14,872	9,049	5,823	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	231			231	229	2	
303	Fuel and Lubricants	2,199			2,199	2,199		
304	Rental and Maintenance of Building	109			109	74	35	
305	Maintenance of Infrastructure	10,203			10,203	4,752	5,451	
306	Electricity Charges	-				-		
307	Transport, Travel & Postage	1,067	-		1,067	912	155	
308	Telephone Charges	-	-				-	
309	Other Service Purchased	248			248	167	81	
310	Education Subvention - Grants etc.		-					
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue		-					
314	Other	815			815	716	99	
	Issues from the Consolidated Fund					17,914		
	Expenditure for 1993					12,672		
	Due to the Consolidated Fund					5,242		
						= =		

K. KILLER
 REGIONAL EXECUTIVE OFFICER
 REGION 9

HEAD 100 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO (AGRICULTURE)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	1,616	0	0	1,616	1,334	282	0
	TOTAL EMPLOYMENT COSTS	1,327	0	0	1,327	1,091	236	0
	WAGES AND SALARIES	931	142	0	1,073	897	176	0
101	Administrative	299		-	299	211	88	
102	Senior Technical							-
103	Other Technical and Craft Skilled	389			389	307	82	
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	243	142		385	379	6	
	OVERHEAD EXPENSES	396	(142)	0	254	194	60	0
201	Other Direct Labour Cost	116	(22)		94	65	29	
202	Incentives							
203	Benefits and Allowances	53			53	52	1	
204	National Insurance	227	(120)		107	77	30	
205	Pensions and Gratuities							
	OTHER CHARGES	289	0	0	289	243	46	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies							
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	66			66	44	22	
305	Maintenance of Infrastructure	223			223	199	24	
306	Electricity Charges							
307	Transport, Travel & Postage							
308	Telephone Charges							
309	Other Service Purchased							
710	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other							
	Issues from the Consolidated Fund					1,409		
	Expenditure for 1993					1,334		
	Du to the Consolidated Fund					75		

K. KILLER
 REGIONAL EXECUTIVE OFFICER
 REGION 9

HEAD 101 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO (EDUCATION)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED	REVISED
		\$'000	\$ 400	\$'000	5'000	\$'000	\$ 400	\$'000
	TOTAL APPROPRIATION EXPENSES	28,043	0	0	28,043	24,042	4,001	0
	TOTAL EMPLOYMENT COSTS	22,228	(325)	0	22,228	19,995	2,233	0
	WAGES AND SALARIES	12,178	0	0	12,503	11,803	700	0
101	Administrative	1,958			1,958	1,704	254	
102	Senior Technical	2,470	325		2,795	2,795		
103	Other Technical and Craft skilled	524	-		524	370	154	
104	Clerical and Office Support	150			150	88	62	
105	Semi Skilled Operatives & Unskilled	7,076			7,076	6,846	230	
	OVERHEAD EXPENSES	10,050	(325)	0	9,725	8,192	1,533	0
201	Other Direct Labour Cost	262			262	129	133	
202	Incentives							
203	Benefits and Allowances	8,209	(325)		7,884	7,189	695	
204	National Insurance	1,579			1,579	874	705	
205	Pensions and Gratuities							
	OTHER CHARGES	5,815	0	0	5,815	4,047	1,768	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	987			987	662	325	
303	Fuel and Lubricants	500			500	498	2	
304	Rental and Maintenance of Building	1,080			1,080	582	498	
305	Maintenance of Infrastructure	1,700			1,700	1,065	635	
306	Electricity Charges				-	-		
307	Transport, Travel & Postage	1,265			1,265	971	294	
308	Telephone Charges				-			
309	Other Service Purchased	22		-	22	17	5	
310	Education Subvention - Grants etc,							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc,							
313	Refunds of Revenue				-			
314	Other	261			261	252	9	
	Issues from the Consolidated Fund					24,549		
	Expenditure for 1993					24,042		
	Due to the Consolidated Fund					507		
						==		
						==		
						==		

M, MILLER
 REGIONAL EXECUTIVE OFFICER
 REGION 9

HEAD 102 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBIO (HEALTH)

CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	11,596	0	0	11,596	9,093	2,503	0
	TOTAL EMPLOYMENT COSTS	7,376	0	0	7,376	6,659	717	0
	WAGES AND SALARIES	4,285	174	0	4,459	4,333	126	0
101	Administrative							
102	Senior Technical	523	166		689	689		
103	Other Technical and Craft skilled	2,186	8		2,194	2,194		
104	Clerical and Office Support	262			262	1 ⁴⁹	113	
105	Semi skilled Operatives & Unskilled	1,314			1,314	1,301	13	
	OVERHEAD EXPENSES	3,091	(174)	0	2,917	2,326	591	0
201	Other Direct Labour Cost	702	(174) ^j		528	190	338	
202	Incentives				-			
203	Benefits and Allowances	1,845			1,845	1,837	8	
204	National Insurance	544			544	299	245	
205	Pensions and Gratuities							
	OTHER CHARGES	4,220	0	0	4,220	2,434	1,786	0
301	Expenses specific to the Agency							
302	Materials, Equipment & Supplies	125			125	121	4	
303	Fuel and Lubricants	347			347	311	36	
304	Rental and Maintenance of Building	8			8	5	3	
305	Maintenance of Infrastructure	2,531			2,531	1,036	1,495	
306	Electricity Charges	-			-			
307	Transport, Travel & Postage	660			660	528	132	
308	Telephone Charges							
309	Other Service Purchased	22			22	10	12	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	527			527	423	104	
	Issues from the Consolidated Fund					10,011		
	Expenditure for 1993					9,093		
	Due to the Consolidated Fund					918		
						==		

M. MILLER
REGIONAL EXECUTIVE OFFICER
REGION 9

HEAD 103 - REGION 10 - UPPER DEMERARA/BERBICE (ADMINISTRATION)

CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLEMENTARY	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	PROVISION	ESTIMATES	EXPENDITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	9,206	0	3,171	12,377	12,032	348	3
	TOTAL EMPLOYMENT COSTS	3,603	90	0	3,693	3,592	104	3
	WAGES AND SALARIES	3,022	0	0	3,022	2,920	102	0
101	Administrative	272	42		314	305	9	
102	Senior Technical	78	1		79	78	1	
103	Other Technical and Craft Skilled	501			501	425	76	
104	Clerical and Office Support	1,295	16		1,311	1,305	6	
105	Semi Skilled Operatives & Unskilled	876	(59)		817	807	10	
	OVERHEAD EXPENSES	581	90	0	671	672	2	3
201	Other Direct Labour Cost	204			204	207		3
202	Incentives							
203	Benefits and Allowances	163	90		253	253		
204	National Insurance	214			214	212	2	
205	Pensions and Gratuities							
	OTHER CHARGES	5,603	(90)	3,171	8,684	8,440	244	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	562		150	712	711	1	
303	Fuel and Lubricants	344		200	544	540	4	
304	Rental and Maintenance of Building	264		400	664	663	1	
305	Maintenance of Infrastructure	701		1,181	1,882	1,882		
306	Electricity Charges	78		-	78	21	57	
307	Transport, Travel & Postage	1,781	(60)	300	2,021	1,878	143	
308	Telephone Charges	67			67	34	33	
309	Other Service Purchased	1,045		740	1,785	1,783	2	
310	Education Subvention - Grants etc.	-						
311	Rates & Taxes & Subventions to L/A	36			36	36		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	725	(30)	200	895	892	3	
	Under the Estimates						348	
	Over the Estimates							3
	Net Under the Estimates						345	
							= = =	
	Issues from the Consolidated Fund					12,252		
	Expenditure for 1993					12,032		
	Due to the Consolidated Fund					220		
						= = =		

R. HAMILTON
REGIONAL EXECUTIVE OFFICER
REGION 10

HEAD 105 - REGION 10 - UPPER DEMERARA/BERBICE (EDUCATION)

CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	64,599	0	0	64,599	59,087	5,550	38
	TOTAL EMPLOYMENT COSTS	58,956	(250)	0	58,706	53,260	5,484	38
	WAGES AND SALARIES	36,811	946	0	37,757	35,888	1,869	0
101	Administrative	11,045	(3,905)		7,140	6,787	353	
102	Senior Technical	12,305	3,905		16,210	16,025	185	
103	Other Technical and Craft Skilled	2,733			2,733	2,204	529	
104	Clerical and Office Support	641			641	507	134	
105	Semi Skilled Operatives & Unskilled	10,087	946		11,033	10,365	668	
	OVERHEAD EXPENSES	22,145	(1,196)	0	20,949	17,372	3,615	38
201	Other Direct Labour Cost	1,048			1,048	1,086		38
202	Incentives							
203	Benefits and Allowances	18,853	(1,531)		17,322	13,728	3,594	
204	National Insurance	2,244	335		2,579	2,558	21	-
205	Pensions and Gratuities							-
	OTHER CHARGES	5,643	250	0	5,893	5,827	66	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,063			1,063	1,060	3	
303	Fuel and Lubricants	200	100		300	300		
304	Rental and Maintenance of Building	1,456			1,456	1,434	22	
305	Maintenance of Infrastructure	1,000			1,000	995	5	
306	Electricity Charges	46			46	20	26	
307	Transport, Travel & Postage	1,051			1,051	1,045	6	
308	Telephone Charges	10			10	7	3	
309	Other Service Purchased	508	-		508	507	1	
310	Education Subvention - Grants etc.	57			57	57		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	252	150		402	402		
	Under the Estimates						5,550	
	Over the Estimates							38
	Net Under the Estimates						5,512	
	Issues from the Consolidated Fund Expenditure for 1993					61,283 59,087		
	Due to the Consolidated Fund					2,196 ===		

P. HAMILTON
REGIONAL EXECUTIVE OFFICER
REGION 10

HEAD 106 - REGION 10 - UPPER DEMERARA/BERBICE (HEALTH)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 100	\$'000	\$ 100	\$'000	\$'000	\$'000	\$ 100
	TOTAL APPROPRIATION EXPENSES	10,027	0	560	10,587	9,991	596	0
	TOTAL EMPLOYMENT COSTS	5,946	0	0	5,946	5,632	314	0
	WAGES AND SALARIES	4,066	0	0	4,066	3,809	257	0
101	Administrative							
102	Senior Technical	1,069			1,069	983	86	
103	Other Technical and Craft skilled	2,233	(72)		2,161	2,057	104	
104	Clerical and Office Support	40			40	40		
105	Semi skilled Operatives & Unskilled	724	72		796	729	67	
	OVERHEAD EXPENSES	1,880	0	0	1,880	1,823	57	0
201	Other Direct Labour Cost	180			180	152	28	
202	Incentives	-						
203	Benefits and Allowances	1,417			1,417	1,392	25	
204	National Insurance	283			283	279	4	
205	Pensions and Gratuities					-		
	OTHER CHARGES	4,081	0	560	4,641	4,359	282	0
301	Expenses Specific to the Agency							-
302	Materials, Equipment & Supplies	38	2	75	115	113	2	
303	Fuel and Lubricants	102		75	177	102	75	
304	Rental and Maintenance of Building	56		100	156	156		
305	Maintenance of Infrastructure	3,530			3,530	3,505	25	
306	Electricity Charges	40			40	3	37	
307	Transport, Travel & Postage	156	(2)	80	234	142	92	
308	Telephone Charges	20			20	1	19	
309	Other Service Purchased	76		180	256	246	10	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	63		50	113	91	22	
	Issues from the Consolidated Fund					10,434		
	Expenditure for 1993					9,991		
	Due to the Consolidated Fund					443		
						<u> </u>		

P. HAMILTON
 REGIONAL EXECUTIVE OFFICER
 REGION 10

HEAD 107 - MINISTRY OF FINANCE (PUBLIC DEBT)
 CURRENT APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	950	0	0	950	675	275	\$1000
	Public Debt	950			950	675	275	
	Issues from the the Consolidated Fund Expenditure for 1993					950 675		
	Due to the Consolidated Fund					275		

CAROLE HEBERT
 SECRETARY TO THE TREASURY
 MINISTRY OF FINANCE

DIVISION 501 - OFFICE OF THE PRESIDENT
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	152,558	918	153,276	79,814	79,862	6,400
12001	Building - Guyana Defence Force	11,000		11,000	10,998	2	
12002	Office and Residence of the President	8,000		8,000	6,417	1,583	
17001	Minor Works	8,000		8,000	7,250	750	
17002	Quarries - GNS	-		-		-	
24002	Land Transport	6,000		6,000	0	6,000	
25001	Purchase of Equipment	7,000	-	7,000	593	6,407	
28001	Pure Water Supply - GDF	-		-			
34002	IAST	13,700	918	14,618	21,018		6,400
51001	Equipment - Drugs Surveillance	6,000		6,000	6,000		
51002	Guyana National Service	6,000		6,000	5,997		
	GUYANA INFORMATION SERVICE						
12003	Buildings	1,658	-	1,658	0	1,658	
24003	Land Transport						
25002	Purchase of Equipment	3,000		3,000	2,295	705	
	GUYANA NATURAL RESOURCES AGENCY						
33001	Hydropower Division	62,200		62,000	3,170	58,830	
35003	Forestry Studies	20,000		20,000	16,076	3,924	
41002	Petroleum Exp, Promotion Project						
	STATE PLANNING COMMISSION						
34003	SPS/National Planning Project						
41001	STEP Fund						
	Under the Estimates					79,862	
	Over the Estimates					6,400	
	Net Under the Estimates					73,462	
	Issues from the Consolidated Fund				74,664		
	Expenditure for 1993				79,814		
	Due to the Consolidated Fund				(5,150)		

Contingencies Fund Advance Warrant
 No. 56/93 dated 93-12-23 for \$6,4
 was issued under subhead 34002.

H20.S. THOMPSON
 CHIEF ADMINISTRATIVE OFFICER
 OFFICE OF THE PRESIDENT

DIVISION 504 - MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	764,500	325	764,825	428,356	336,469	0
12001	Buildings	5,000	-	5,000	4,246	754	
12003	Youth	4,000		4,000	3,689	311	
19001	SIMAP	753,000		753,000	417,617	335,383	
24001	Land Transport	2,000	325	2,325	2,305	20	
25001	Office Equipment	500		500	499	1	
28001	Water Supply						

Issues from the Consolidated Fund
 Expenditure for 1993

429,442
 428,356

Due to the Consolidated Fund

1,086
 = = =

C. MOORE
 PERMANENT SECRETARY
 MINISTRY OF LABOUR, HUMAN SERVICES I SOCIAL SECURITY

DIVISION 505 - CONSTITUTIONAL AGENCIES
OFFICE OF THE AUDITOR GENERAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	58,710	0	58,710	6,551	52,159	0
12001	Building	1,500		1,500	1,359	141	
25001	Office Equipment & Furniture	700		700	692	8	
44001	Institutional Strengthening	56,510		56,510	4,500	52,010	
	Issues from the Consolidated Fund Expenditure for 1993				6,700 6,551		
	Due to the Consolidated Fund				149 ==		

A. SINGH
SNR, DEPUTY AUDITOR GENERAL (Ag,)
OFFICE OF THE AUDITOR GENERAL

DIVISION 505 - CONSTITUTIONAL AGENCIES
PUBLIC/POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	500	0	500	493	6	0
25002	Office Equipment and Furniture	500		500	493	6	
	Issues from the Consolidated Fund Expenditure for 1993				500 493		
	Due to the Consolidated Fund				7		
					===		

L. DAVID
SECRETARY
PUBLIC/POLICE SERVICE COMMISSION

DIVISION 505 - CONSTITUTIONAL AGENCIES
 PARLIAMENT OFFICE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	3000	3000		\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	8,800	0	8,800	2,456	6,344	0
		= =	= -	= =	= =	= =	= =
25003	Rehabilitation of Building	8,800		8,800	2,456	6,344	

Issues from the Consolidated Fund	5,250
Expenditure for 1993	2,456
	- -
Due to the Consolidated Fund	2,794
	= =

S.E. ISAACS
 DEPUTY CLERK OF THE NATIONAL ASSEMBLY
 PARLIAMENT OFFICE

DIVISION 506 - MINISTRY OF FOREIGN AFFAIRS
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$ 400	\$ 400
	TOTAL APPROPRIATION EXPENSES	2,600	0	2,600	0	2,600	0
12001	Buildings	1,000		1,000		1,000	
24001	Land Transport						
25001	Office Equipment and Furniture	1,600		1,600		1,600	
	Issues from the Consolidated Fund Expenditure for 1993				500	---	
	Due to the Consolidated Fund				500	==	

C. MILES
 DIRECTOR GENERAL
 MINISTRY OF FOREIGN AFFAIRS

DIVISION 507 - MINISTRY OF HOME AFFAIRS
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		88,650	20,820	109,470	85,186	25,192	908
12001	Buildings - Prisons	19,000	11,000	30,000	30,000		
12002	Police Stations & Buildings	16,000	-	16,000	16,000		
12003	Fire Ambulances & Stations	7,300	1,000	8,300	8,245	55	
12004	Buildings (Home Affairs)		6,000	6,000	6,000		
17001	General Registrar's Office	4,000	-	4,000	180	3,820	
24001	Land & Water Transport - Police	12,500	855	13,355	13,342	13	
24003	Land Transport Vehicle - Fire	21,300		21,300	-	21,300	
24005	Land & Water Transport - Prisons	1,500	1,965	3,465	3,465		
24006	Land Transport - Home Affairs	-	-	-	-		
25001	Equipment & Furniture - Police	70		70	68	2	
25002	Office Equipment (PCA)						
26001	Equipment - Police	1,080		1,080	1,988		908
26002	Communication Equipment - Fire	500		500	500		
26003	Tools & Equipment - Fire	500		500	498	2	
26005	Agriculture Equipment - Prisons	3,500		3,500	3,500		
26006	Equipment (Home Affairs)	1,400		1,400	1,400		
	Under the Estimates					25,192	
	Over the Estimates					908	
	Net Under the Estimates					24,284	
	Issues from the Consolidated Fund Expenditure for 1993				84,350 85,186		
	Due from Consolidated Fund				(836)		

Contingencies Fund Advance
 Warrant No. 53/93 dated 93-12-13
 for 0,920M was issued under subhead
 26001,

R, A, FRASER
 PERMANENT SECRETARY
 MINISTRY OF HOME AFFAIRS

DIVISION 598 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	3'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	1,421,950	35,000	1,456,950	1,080,365	376,585	0
13001	Black Bush Polder Rehab.	24,000		24,000	20,623	3,377	
13003	Rehab, of D & I Areas	72,000		72,000	23,890	48,110	
13004	Agri. Rehab. 1	645,500	-	645,500	634,744	10,756	
13005	Agri. Sector Hybrid Loan	81,800		81,800	23,798	58,002	
15004	Infrastructure Rehab. Programme (Sea)	361,150	35,000	396,150	243,760	152,390	
15005	EAsT Bank Berbice Drainage Scheme	62,000		62,000		62,000	
17004	N.A.R.I.	127,700		127,700	124,934	2,766	
17009	National Dairy Dev, Programme	5,000		5,000	3,000	2,000	
17019	Extention Services	20,000		20,000		20,000	
18001	Acquisition of Property	-				-	
21001	Hydrometerology	5,000		5,000	2,551	2,449	
23004	Seed Production	-					
25001	Project Evaluation & Equipment	3,400		3,400	1,157	2,243	
33002	Geodetic Surveys	3,300		3,300	112	3,188	
33003	National Land Registration	11,100		11,100	1,796	9,304	

Issues from the Consolidated Fund
Expenditure for 1993

1,172,676
1,080,365

Due to the Consolidated Fund

92,311

N.B. Contingencies Fund Advance
Warrant No. 58/93 dated 93-12-31
for 35M was issued under subhead
15004.

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

DIVISION 510 - MINISTRY OF AGRICULTURE - MMA III
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$ 400	\$'000
	TOTAL APPROPRIATION EXPENSES	39,000	4,434	43,434	43,434	0	0
13001	Civil Works	15,000		15,000	15,000		
17001	Agricultural Development	10,000		10,000	10,000		
47001	General Administration	14,000	4,434	18,434	18,434		
	Issues from the Consolidated Fund Expenditure for 1993				43,434 43,434		
	Due to the Consolidated Fund				0		
					= =		

P.D. SOOKRAJ
 PERMANENT SECRETARY
 MINISTRY OF AGRICULTURE

DIVISION 512 - MINISTRY OF AGRICULTURE - ARTISANAL FISHERY
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		3'000	3000	\$' 000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	101,217	11,269	112,486	19,815	185,325	0
12001	Artisanal Fishery - Coastal	2,500	11,269	13,769	13,769	92,654	
12003	Fishery Equipment Facility	100		100	100	-	
12004	Fisheries Technical Assistance Proj,	90,500		90,500	483	90,017	
12005	Caricom Resource & Management Programme	8,117		8,117	5,463	2,654	
	Issues from the Consolidated Fund Expenditure for 1993				20,086 19,815		
	Due to the Consolidated Fund				271		
					<u> </u>		

P.D. SOOKRAJ
 PERMANENT SECRETARY
 MINISTRY OF AGRICULTURE

DIVISION 514 - MINISTRY OF LEGAL AFFAIRS
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ⁰ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	7,300	0	7,300	6,213	1,087	0
12001	Buildings	4,800		4,800	4,719	81	
25001	Office Equipment & Furniture	2,500		2,500	1,494	1,006	
	Issues from the Consolidated Fund Expenditure for 1993				6,300 6,213		
	Due to the Consolidated Fund				87		
					<u> </u>		

C. PROFFITT
 PERMANENT SECRETARY
 MINISTRY OF LEGAL AFFAIRS

DIVISION 516 - MINISTRY OF HEALTH
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	1,108,700	0	1,108,700	813,287	295,413	0
12003	Georgetown Hospital - Health Care II	977,600		977,600	798,734	178,866	
12007	Palms						
12014	Buildings - Health	24,000		24,000	13,155	10,845	
17001	Minor Works						
19001	Sector Programme - Health	100,000		100,000	-	100,000	
25001	Office Furniture & Equipment	2,500		2,500	1,398	1,102	
25002	Equipment	4,600		4,600		4,600	

GUYANA HEALTH SCIENCE AGENCY

12001 Buildings

Issue from the Consolidated Fund
 Expenditure for 1993

842,263
 813,287

Due to the Consolidated Fund

28,976
 = = =

C. MARKS
 PERMANENT SECRETARY
 MINISTRY OF HEALTH

DIVISION 517 - GUYANA WATER AUTHORITY
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	362,540	185,800	548,340	448,412	110,640	10,712
		= = =	= = =	= = =	= = =	= = =	= = =
28001	Water Supply (Force Account)		-				
28004	G/town Sewerage & Water Comm. Ph II	50,000	42,000	92,000	88,000	4,000	
28005	Rural Water Supply	67,700	-	67,700	67,700		
28006	Water Improvement (Master Plan)	45,200	40,000	85,200	95,912		10,712
28007	Water Supply Study	70,000	91,800	161,800	154,800	7,000	
28008	New Amsterdam Treatment Plant	40,000	12,000	52,000	40,000	12,000	
28009	G/town Remedial & Sewerage Project	67,000		67,000	2,000	65,000	
28010	Technical Co-operation	8,635		8,635		8,635	
28011	Water Improvement Project	14,005		14,005		14,005	
	Under the Estimates					110,640	
	Over the Estimates					10,712	
						- - -	
	Net Under the Estimates					99,928	
						= = =	
	Issues from the Consolidated Fund Expenditure for 1993				448,412		
					448,412		
					- - -		
	Due to the Consolidated Fund				0		
					= = =		

H.O.S. THOMPSON
 CHIEF ADMINISTRATIVE OFFICER
 OFFICE OF THE PRESIDENT

DIVISION 520 - MINISTRY OF PUBLIC WORKS, COMMUNICATIONS & REGIONAL DEVELOPMENT

CAPITAL APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	3'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	1,461,666	63,500	1,525,166	950,658	619,465	44,957
11001	Demerara Harbour Bridge	140,000	36,100	176,100	220,877		44,777
12001	Government Buildings	19,000	400	19,400	19,391	9	
12007	Timehri Airport	65,000		65,000	29,700	35,300	
12008	Timehri Fire Hall	6,000		6,000	6,180		180
14001	gabura/Lethem Road	3,000		3,000	2,732	268	
14004	BBP/East Bank B'ce Rehab. Works						
14005	Batica/Issano/Mandia Road						
'1	Bridges	18,000		18,000	17,394	606	
14007	Riscelleanous Road	60,000		60,000	60,000		
14008	Urban Roads/Drainage	25,000		25,000	25,000		
14009	Hinterland Airtrip	20,000		20,000	19,998	2	
14010	Road Design and Maintencence Study	120,000		120,000	76,419	43,581	
14011	G/town/Soesdyke/Rosignol Roads	90,000		90,000	6,320	83,680	
14012	Essequibo Coast Road	257,000	27,000	284,000	148,200	135,800	
14013	Soesdyke/Linden Highway	190,200		190,200		190,200	
14014	Transport Studies	5,000		5,000		5,000	
16002	Equipment - Civil Aviation	27,500		27,500	13,194	14,306	
16003	Stellings	12,000		12,000	12,000		
17001	Minor Works	5,000		5,000	4,995	5	
18001	Acquisition of Property	66		66		66	
24001	Land and Water Transport - Regions	24,000		24,000		24,000	
26001	Navigational Aids	3,500		3,500	3,500		
27001	Reconditioning of Ships	25,000		25,000	25,000		
27002	Cargo Vessels - Spares						
27002	Reconditioning of Ferry Vessels	137,000		137,000	137,000		
27004	Ferry Services	1,000		1,000		1,000	
27005	Guyana/Suriname Ferry Project	1,000		1,000	7	993	
	CENTRAL HOUSING & PLANNING AUTHORITY						
19001	Infrastructure Dev, & Buildings	24,000		24,000	24,000		
19002	Urban Rehab. Programme	183,400		183,400	98,751	84,649	
	Under the Estimates					619,465	
	Over the Estimates						44,957
	Net Under the Estimates					574,508	
	Issues from the Consolidated Fund				1,050,501		
	Expenditure for 1993				950,658		
	Due to the Consolidated Fund				99,842		
	Contingencies Fund Advance						
	Warrant No. 54/93 dated 93-12-30						
	for 0.180M and No. 57/93 dated						
	93-12-30 for 45K was issued under						
	subheads 12008 and 11001						

G. SAHAI
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS, COMMUNICATIONS
& REGIONAL DEVELOPMENT

DIVISION 526 - MINISTRY OF FINANCE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	1,863,488	1,843,023	3,706,511	2,053,882	1,653,758	1,129
12001	Buildings	35,000		35,000	23,094	11,906	
17002	Private Sector - Queries			-		-	
24001	Land Transport Vehicle	23,900		23,900	4,106	19,794	
24002	Water Transport				1,129	-	1,129
25001	Equipment	91,025		91,025	9,111	81,914	
25002	Infrastructure Rehab. Prog.	75,000		75,000	48,489	26,511	
26001	Statistical Bureau	30,100		30,100	13,865	16,235	
33002	Project Development & Assistance	-				-	
44002	Technical Assistance	2,500		2,500		2,500	
45001	CDB	56,000		56,000	34,114	21,886	
45002	Mortgage Finance Bank		325	325	325		
45003	GAIBANK						
45004	IABD	34,163	8,144	42,307	42,307		
45005	NGO Sport Programme - PL480	100,000		100,000	29,800	70,200	
45010	GEC	557,000	1,461,554	2,018,554	1,760,189	258,365	
45040	IFC		51,000	51,000	50,853	147	
45044	LINMINE	700,000	300,000	1,000,000	-	1,000,000	
	STATE PLANNING COMMISSION						
19001	Basic Needs Trust Fund	76,000	22,000	98,000	36,000	62,000	
34003	S.P.S./National Planning Proj.	53,300		53,300	500	52,800	
41001	STEP Fund	29,500		29,500	-	29,500	
	Under the Estimates					1,653,758	
	Over the Estimates					1,129	
	Net Under the Estimates					1,652,629	
	Issues from the Consolidated Fund Expenditure for 1993				3,310,021 2,053,882		
	Due to the Consolidated Fund				1,256,139		

CAROLE HEBERT
 SECRETARY TO THE TREASURY
 MINISTRY OF FINANCE

DIVISION 527 - MINISTRY OF FINANCE - HUMAN RESOURCES DEVELOPMENT PROGRAMME
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	293,532	50,532	344,064	82,829	261,235	0
12001	Rehabilitation of Buildings	40,250	44,250	84,500	70,750	13,750	
13001	Civil works (New Buildings)			-			
25001	Equipment & Materials	156,282		156,282	693	155,589	
42002	Inspection Supervision & Credit Fund	10,000		10,000	-	10,000	
44001	Scholarships & Fellowships	14,500		14,500	1,105	13,395	
45001	New Staff	-				-	
45002	Administration & Supervision	17,500	6,282	23,782	10,281	13,501	
47001	Interest	5,000		5,000		5,000	
49001	Contingencies & Costs Escallation	50,000		50,000		50,000	
	Issues from the Consolidated Fund Expenditure for 1993				156,982 82,829		
	Due to the Consolidated Fund				74,153		
					= = =		

GRACE DE WEAVER
 ACCOUNTING OFFICER
 HUMAN RESOURCES DEVELOPMENT PROGRAMME

DIVISION 528 - MINISTRY OF TRADE, TOURISM AND INDUSTRY
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	282,200	0	282,200	8,177	274,023	\$'000
24001	Land Transport	3,000	-	3,000	3,000		
25001	Office Equipment	1,000	-	1,000	167	833	
41001	Tourism Development	4,300		4,300	2,010	2,290	
47001	GUYMIDA	273,900		273,900	3,000	270,900	
	Issues from the Consolidated Fund				9,293		
	Expenditure for 1993				8,177		
	Due to the Consolidated Fund				1,116		
					= = :		

K. KHAN
 PERMANENT SECRETARY (Ag.)
 MINISTRY OF TRADE, TOURISM & INDUSTRY

DIVISION 531 - REGION 1 - BARIMA/WAINI
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 1 000	\$ 1 000	\$ 1 000	\$ 1 000	\$ 1 000	\$ 1 000
	TOTAL APPROPRIATION EXPENSES	7,500	0	7,500	7,317	183	0
		= =	= =	= =	= =	= =	= =
12001	Buildings - Health	5,000		5,000	4,998	2	
12003	Buildings - Education	2,000		2,000	1,824	176	
14001	Roads						
19001	Agricultural Development	500		500	495	5	
24002	Water Transport						
25001	Office Equipment & Furniture						
25003	Furniture - Schools						
24004	Furniture - Staff Quarters						
26001	Furniture - Health						
28001	Water Supply						
	Issues from the Consolidated Fund				7,500		
	Expenditure for 1993				7,317		
					- -		
	Due to the Consolidated Fund					183	
						= =	

E, R, BAZILIO
 REGIONAL EXECUTIVE OFFICER
 REGION 1

DIVISION 532 - REGION 2 - POMEROON/SUPENAAM
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	19,500	0	19,500	19,492	8	0
12001	Buildings - Health	4,500		4,500	4,492		
12002	Buildings - Education	4,500		4,500	4,500		
12003	Buildings - Administration	500		500	500		
13004	Miscellaneous D I Wks	7,000		7,000	7,000		
14001	Roads			-			
19001	Land Development	2000		2,000	2,000		
24102	Land & Water Transport			-			
25001	Furniture & Equipment - Education	1,000		1,000	1,000		
25002	Office Furniture & Equipment						
26002	Furniture & Equipment - Health						
28001	Water Supply						
	Issues from the Consolidated Fund				19,500		
	Expenditure for 1993				19,492		
	Due to the Consolidated Fund					8	
					==		

S,N. KHAN
 REGIONAL EXECUTIVE OFFICER
 REGION 2

DIVISION 533 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 400	\$'000	\$ 400	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	211,700	62,000	273,700	234,504	39,968	772
41001	Bridges	2,000		2,000	1,731	269	
12001	Buildings - Education	7,100		7,100	7,872		772
12002	Buildings - Health	9,100		9,100	3,909	5,191	
13001	Agricultural Development - D & I	2,000	7,000	9,000	6,755	2,245	
13002	Regional Agriculture Programme	191,000	55,000	246,000	214,237	31,763	
25002	Land and Water Transport			-	-	-	
	Furniture & Equipment - Education	500		500		500	
	Under the Estimates					39,968	
	Over the Estimates					772	
	Net Under the Estimates					39,196	
	Issues from the Consolidated Fund Expenditure for 1993				238,787 234,504		
	Due to the Consolidated Fund				4,283 = = =		

R,A, JORDON
 REGIONAL EXECUTIVE OFFICER
 REGION 3

DIVISION 534 - REGION 4 - DEMERARA/MAHAICA
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	20,100	0	20,100	13,442	6,658	0
11001	Bridges	5,200	-	5,200	2,917	2,283	
12001	Buildings - Education	3,200		3,200	2,199	1,001	
12002	Buildings - Administration	1,300	-	1,300	1,230	70	
12003	Buildings - Health	5,000		5,000	2,793	2,207	
14001	Roads	-		-			
17001	Agricultural Development	4,500	-	4,500	3,640	860	
19001	Equipment				-		
19002	Land Development	400		400	163	237	
24001	Land & Water Transport						
25001	Furniture & Equipment - Education	500		500	500		
25002	Water Supply						
28001							
	Issues from the Consolidated Fund				19,100		
	Expenditure for 1993				13,442		
	Due to the Consolidated Fund				5,658		
					= =		

R. ALI
 REGIONAL EXECUTIVE OFFICER
 REGION 4

DIVISION 535 - REGION 5 - KAHAIKA/BERBICE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000	\$ ¹ 000
	TOTAL APPROPRIATION EXPENSES	12,050	0	12,050	11,944	106	3 ¹ 000 0
11001	Bridges	350		350	310	40	
12001	Buildings - Administration	300		300	299	1	
12003	Buildings - Education	4,000		4,000	3,964	36	
12004	Building - Health	900		900	881	19	
13001	Drainage & Irrigation	6,000		6,000	6,000	-	
14001	Roads			-			
24001	Land & Water Transport			-			
25001	Furniture - Education	500		500	490	10	
25002	Office Furniture & Equipment			-			
28001	Water Supply						
	Issues from the Consolidated Fund Expenditure for 1993				12,050 11,944		
	Due to the Consolidated Fund				106	==	

H.A. GREENE
 REGIONAL EXECUTIVE OFFICER
 REGION 5

DIVISION 536 - REGION 6 - EAST BERBICE/CORENTYNE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$ 400	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	18,700	0	18,700	16,223	2,479	2
		= = =	= = =	= - -	= = =	= =	- - -
11001	Bridges	4,200		4,200	4,202		2
12001	Buildings - Administration	1,000		1,000	713	287	
12002	Building - Education	5,000		5,000	4,613	387	
12003	Buildings - Health	3,000		3,000	2,823	177	
13002	Drainage & Irrigation	5,000		5,000	3,387	1,613	
14001	Roads						
24001	Land Transport						
24002	Water Transport						
25001	Furniture & Equipment - Education	500		500	485	15	
25002	Office Equipment						
28001	Water Supply						
	Under the Estimates					2,479	
	Over the Estimates					2	
	Net Under the Estimates					2,477	
	Issues from the Consolidated Fund				18,700		
	Expenditure for 1993				16,223		
	Due to the Consolidated Fund				2,477		
					= = =		

R. A. MANGAL
 REGIONAL EXECUTIVE OFFICER
 REGION 6

DIVISION 537 - REGION 7 - CUYUNI/MAZARUIN
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	12,300	0	12,300	12,099	201	0
11001	Bridges	1,300		1,300	1,103	197	
12001	Buildings - Education	4,000		4,000	4,000	-	
12001	Buildings - Health	6,000		6,000	5,998	2	
12003	Bulding - Administration	500		500	499	1	
14001	Roads		-				
24001	Land Transport						
24002	Water Transport			-	-		
25003	Furniture - Education	500	-	500	499	1	
26001	Equipment		-	-			
260003	Power Extention		-		-		
28001	Water Supply						
	Issues from the Consolidated Fund				12,300		
	Expenditure for 1993				12,099		
	Due to the Consolidated Fund					201	
					==--==		

G.V. MISIR
 REGIONAL EXECUTIVE OFFICER
 REGION 7

DIVISION 538 - REGION 8 - POTARO/SIPARUNI
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
	TOTAL APPROPRIATION EXPENSES	\$1,000 4,400	3,000 0	\$1,000 4,400	\$1,000 2,333	\$1,000 2,067	3,000 0
12001	Buildings - Education	3,000		3,000	1,104	1,896	
12001	Buildings - Administration						
12003	Buildings - Health	1,200		1,200	1,127	73	
24001	Water Transport						
24002	Land Transport						
25001	Furniture IL Equipment - Education	200		200	102	98	
25002	Furniture - Staff Quarters						
26001	Agricultural Equipment						
	Issues from the Consolidated Fund Expenditure for 1993				3,400 2,333		
	Due to the Consolidated Fund				1,067		
					===		

J, KENDALL
 REGIONAL EXECUTIVE OFFICER
 REGION 8

DIVISION 539 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
	TOTAL APPROPRIATION EXPENSES	11,612	0	11,612	3,796	7,816	0
11001	Bridges	1,700		1,700		1,700	
12001	Buildings - Education	2,100		2,100	1,798	302	
12002	Buildings - Health	1,712		1,712	270	1,442	
12003	Buildings - Administration	500		500	290	210	
14001	Roads	3,000		3,000		3,000	
17001	Agricultural Development	1,000		1,000	866	134	
24001	Land Transport	300		300	272	28	
25001	Furniture - Staff Quarters	-					
25002	Furniture - Education	300		300	108	192	
25003	Equipment - Education						
26001	Agricultural Equipment	-					
26003	Power Extention						
28001	Water Supply	1,000		1,000	192	808	
	Issues from the Consolidated Fund Expenditure for 1993				9,618 3,796		
	Due to the Consolidated Fund				5,822		
					= = :		

K. MILLER
 REGIONAL EXECUTIVE OFFICER
 REGION 9

DIVISION 540 - REGION 10 - UPPER DENERARA/BERBICE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	6,300	0	6,300	5,798	502	0
11001	Bridges	800		800	663	137	
12001	Buildings - Administration	500		500	495	5	
12002	Buildings - Education	3,000		3,000	2,917	83	
12003	Buildings - Health	1,000		1,000	879	121	
14001	Roads						
21002	Land & Water Transport						
25002	Furniture - Education	500		500	344	156	
26001	Equipment - Agriculture						
28001	water supply'	500		500	500		
	Issues from the Consolidated Fund Expenditure for 1993				6,300 5,798		
	Due to the Consolidated Fund				502		
					<u>502</u>		

P. HAMILTON
 REGIONAL EXECUTIVE OFFICER
 REGION 10

DIVISION 543 - MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$100
	TOTAL APPROPRIATION EXPENSES	762,100	0	762,100	164,976	597,240	116
12001	Nursery, Primary & Sec. Schools	10,000		10,000	10,116		116
12002	Primary Education Project	623,000	-	623,000	131,281	491,719	
12003	Department of Sports	8,000		8,000	5,640	2,360	
12004	Building - Cultural Centre	-			-		
12007	Building - National Library	6,000		6,000	6,000		
12009	Critchlow Labour College	1,000		1,000	1,000		
12011	Teacher's Training Complex				-		
1900 ¹	Sector Programme - Education	100,000		100,000		100,000	
26004	Other Equipment	1,000		1,000	994	6	
26008	Carnegie School of Home Economics	-					
26009	School Furniture						
26010	Resource development Centre						
26011	Development of Text Books	13,100		13,100	9,945	3,155	
	Under the Estimates					597,240	
	Over the Estimates						116
	Net Under the Estimates					597,124	
	Issues from the Consolidated Fund Expenditure for 1993				183,009 164,976		
	Due to the Consolidated Fund				18,033 = - - =		

NOEL ADONIS
 PERMANENT SECRETARY
 MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

OFFICE OF THE PRESIDENT
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
		\$ ' 000	\$ ' 000	\$ ' 000	\$ ' 000	\$ ' 000	\$ ' 000
	Fees, Fines etc.						
39	National Service	500	406	406		94	
X	Miscellaneous Receipts						
5	Guyana National Service - Sale of Stones	1,000	199	199		801	
9	Guyana Defence Force	3,000	359	359		2,641	
		4,500	964	964	0	3,536	0
		=====					

H.O.S. THOMPSON
 CHIEF ADMINISTRATIVE OFFICER
 OFFICE OF THE PRESIDENT

PARLIAMENT OFFICE
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
		\$'000			\$'000	root)
						\$'000
V	Fees and Fines etc					
37	Sale of Official Publication	75	147	147		72
		75	147	147	0	0
						72

S,E, ISAACS
 DEPUTY CLERK OF THE NATIONAL ASSEMBLY
 PARLIAMENT OFFICE

OFFICE OF THE AUDITOR GENERAL
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUE HEAD HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000
V	Fees, Fines etc,					
iI	Audit Fees	6,711	4,313	4,313	2,398	
		6,711	4,313	4,313	0	2,398
		0				0

A. SINGH
 SNR, DEPUTY AUDITOR GENERAL (Ag)
 OFFICE OF THE AUDITOR GENERAL

SUPREME COURT
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
-- -- --		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Fees, Fines ect.						
	Court Fees, Fines and Seizures	25,000	11,389	11,389		13,611	
	State Costs Received	400				400	
	Other	18,700				18,700	
	Land Registration	3,880	4,015	4,015			135
		<u>47,980</u>	<u>15,404</u>	<u>15,404</u>	<u>0</u>	<u>32,711</u>	<u>135</u>

M. WAITHE
 REGISTRAR
 SUPREME COURT

ATTORNEY GENERAL
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000
V	Fees, Fines					
10	Sale of Law Books	300	226	226		74
		300	226	226	0	74
		0	0	0	0	0

C. PROFFITT
 PERMANENT SECRETARY
 MINISTRY OF LEGAL AFFAIRS

OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
		000	000	\$'000	\$'000	000
V	Fees, Fines etc					
7	Official Receiver	3				3
8	Public Trustee	225	155	155		70
9	State Solicitor	75	30	30		45
		303	185	185	0	118
						0

C. PROFFITT
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$ 400	\$ '000	\$ '000	\$ 100	\$ '000	\$ '000
III		Stamp Duties						
	3	Incorporation of Companies	4	1	1		3	
	4	Powers of Attorney	800	941	941			141
	5	Bonds	3	1	1		2	
	6	Deed Poll	600	478	478		122	
IV		Other Tax Revenue						
	2	Duty on Transports and Mortgages	60	104,603	104,603			104,543
		Fees, Fines etc,						
	4	Land Registration	3,880	4,015	4,015			135
	5	Affidavit Fees	20	2,154	2,154			2,134
	6	Other Transport and Notarial Fees		38,307	38,307			38,307
			5,367	150,500	150,500	0	127	145,260
=====								

C. PROFFITT
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

MINISTRY OF FOREIGN AFFAIRS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000
V	Fees, Fines etc.					
43	Consular Services		34,992	34,992		34992
		0	34,992	34,992	0	0
						34,992

C. NILES
 DIRECTOR GENERAL
 MINISTRY OF FOREIGN AFFAIRS

MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT PAID INTO	AMOUNT DUE TO	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	CONSOLIDATED FUND	CONSOLIDATED FUND	ESTIMATES	ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
III		Stamp Duties						
	1	Marriage Licences	210	189	189		21	
V		Fees Fines						
	13	Prison	180	342	342	-		162
	14	Fire Protection	150	165	165			15
	15	Citizen Registration Fees	120	127	127		-	7
	16	Registration of Birth & Deaths	1,500	2,165	2,165		-	665
VII	17	Registration of Premises Revenue from Property and Enterprise	15	56	56			41
X		Miscellaneous						
	6	Prison - Issue of Pig and Pork	90	158	158			68
	7	Prisons - Issue of Poultry	60				60	
			2,325	3,202	3,202	0	81	958
			=====	=====	=====	=====	=====	=====

R.A. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

MINISTRY OF HOME AFFAIRS - POLICE
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB READ HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT	AMOUNT	CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
				PAID INTO FUND	DUE TO FUND		
		\$ 000	\$ 000	\$ 000	\$ 000	\$ 1 000	\$ 000
V	Fees, Fines						
12	Police	2,000	9,446	9,446		7,446	7,446
		2,000	9,446	9,446	0	7,446	7,446

E, WILLS
 ACCOUNTING OFFICER
 MINISTRY OF HOME AFFAIRS - POLICE

MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
V		Fees Fines etc,						
	18	Licences - Fishing	15,000	17,018	17,018			2,018
	19	Other	10,578	1,234	1,234		9,344	
VII		Rent Royalty etc.						
	1	Fees	159	244	244			85
	2	Permissions	253	87	87		166	
	3	Miscellaneous	955	737	737		218	
	4	Royalties	500,000	398,737	398,737		101,263	
	5	Rent - State lands	4,431	5,676	5,676			1,245
	6	Rent - Government Lands	740	1,831	1,831			1,091
VIII		Land Development Schemes Rents						
	1	Amazon/Charity	42	70	70			28
	2	Black Bush Polder	1,600	1,000	1,000		600	
	3	Cane Grove - Labonne Mare	410	91	91		319	
	4	Anna Regina	250	499	499			249
	6	Garden of Eden	15	195	195			180
	8	Vergenoegen	150	34	34		116	
	11	Soesdyke/Linden	245	113	113		132	
			534,828	427,566	427,566	0	112,158	4,896
								" "

P. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

MINISTRY OF HEALTH
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
V		Fees, Fines etc.						
	30	Hospitals, Dispensaries etc,	660	150	150		510	
	31	Laboratory	75	216	216			141
	32	Pharmacy and Poison board	90	28	28		62	
	34	Other	30				30	
	36	National Blood Transfusion Service	50	287	287			237
X		Miscellaneous Receipts						
	11	Sundry Reimbursements	675	1,668	1,668			993
			1,580	2,349	2,349	0	602	1,371
			=====	=====	=====	=====	=====	=====

C, NARKS
 PERMANENT SECRETARY
 MINISTRY OF HEALTH

MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD HEAD	DESCRIPTION	'APPROVED - ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
			r000	\$'000	\$'000	\$'000
V	Fees, Fines etc.					
24	Overseas Examinations - Local Expenses	500	1,597	1,697		1,197
29	other	550	471	471	79	
		1,050	2,168	2,168	0	79
		1,050	2,168	2,168	0	79

NOEL ADONIS
 PERMANENT SECRETARY
 MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD	HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	AMOUNT	OVER THE
			ESTIMATES	COLLECTED	PAID INTO	DUE TO	CONSOLIDATED UNDER THE	ESTIMATES
			\$ '000	\$ 000	\$ '000	\$ '000	\$ '000	\$ '000
VI	5	Interest - Other Loans and Advances		25	25			
X	12	Miscellaneous Sundries		801	801			
			0	826	826	0	0	0

C. MOORE
 PERMANENT SECRETARY
 MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
III		Stamps Duties						
	2	Cheques	3,000	2,470	2,470		530	
	7	Other (Revenue Stamps)	100,000	123,152	123,152			23,152
	8	Miscellaneous	70	57,725	57,725			57,655
IV		Other Tax Revenue						
	1	Auction Duty		28	28			28
	3	Sugar Levy	3,650,000	3,152,274	3,152,274		497,726	
	4	Rice Levy (a)	400,000	1,507,686	1,507,686		-	1,107,686
	5	Rice Levy (b)	21,000	8,747	8,747	-	12,253	
V		Fees, Fines etc,						
	40	Data Processing Service		18	18			18
	41	Cambios Application Fee	30	40	40			10
	42	Cambios Licence Fee	7,500	10,000	10,000			2,500
	44	Other		3,750	3,750			3,750
VI		Interest						
	4	Loans - State Enterprises		2,873	2,873		-	2,873
	5	Other - Loans and Advances	32	364	364			332
IX		Dividends and Transfers						
		Dividends from Financial Public Enterprise	25,000	49,018	49,018			24,018
		Dividends from Non-Financial Public Enterprise (NFPEs)	145,835	164,721	164,721			18,886
		Dividends from Equity Holdings Bank of Guyana Profits	8,000	5,176	5,176		2,824	
		Miscellaneous Receipts		48	48			48
X		Miscellaneous Receipts						
	12	Sundries	9,962	148,554	148,554			138,592
	14	Pensions Contributions of Seconded Officers		433	433			433
	16	Pensions Contributions of Legislators	600	576	576		24	
	18	Gifts in Cash and/or Kind	25				25	
			4,371,054	5,237,653	5,237,653	0	513,382	1,379,981
=====								

CAROLE HEBERT
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

MINISTRY OF FINANCE (CAPITAL)
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$ 400	\$'000
XII		Sale of Assets						
	1	Proceeds from Divestment	745				745	
	2	Other		100,000	100,000			100,000
XIII		Miscellaneous - Capital Revenue						
	1	Sinking Fund 1	83,561	104,489	104,489	-		20,928
XVI		External Loans 1/Project Loans						
	1	IDB	3,483,790	2,464,587	2,464,587	-	1,019,203	
	2	EEC/SYSMIN	950,200			-	950,200	
	3	IDB	943,700	366,268	366,268		577,432	
	4	CDB		3,823	3,823			3,823
	5	IFAD	145,000	111,204	111,204		33,796	
	8	China	185,600			-	185,600	
	12	CDB	326,300				-	
	13	IDA	2,484,900	2,248,264	2,248,264	-	236,636	
	14	IDB	627,500				627,500	
	16	USAID/PL - 480	240,000	99,679	99,679		140,321	
XV		Internal Loans						
	1	Defence Premium Bonds		39,599	39,599			39,599
XIV		External Grants - Project Grants						
	1	FAO 2/	73,501				73,501	
	2	EEC	210,883	19,989	19,989		190,894	
	3	IDA	129,100	61,935	61,935		67,165	
	4	UNDP 2/	50,600	180,770	180,770		130,170	130,170
	5	IDB	52,510	448,974	448,874			396,364
	6	CDB	112,900				112,900	
	7	PAHO/WHO	7,635				7,635	
	8	UNIDO	80,000				80,000	
	9	UNICEF	13,805				13,805	
	10	CARDI	5,440	4,481	4,481		959	
	11	Canada/CIDA	93,757	141,182	141,182			47,425
	12	China	14,000		-		14,000	
	15	Miscellaneous Sources	82,971				82,971	
		BOP Support Grants 3/						
	18	EEC	200,000	-			200,000	-
	20	Canada/CIDA 4/	600,000	308,777	308,777		291,223	
	21	United Kingdom	850,000	1,741,114	1,741,114		-	891,114
	22	France		8,000	8,000		8,000	
	23	Italy	500,000				500,000	
	24	USAID/PL - 480	556,000				556,000	
			13,104,398	8,453,135	8,453,035	0	6,100,656	1,629,423

CAROLE HEBERT
DEPUTY SECRETARY TO THE TREASURY

CUSTOMS AND EXCISE DEPARTMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

-- -- --	SUB			AMOUNT	AMOUNT			
HEAD	HEAD	DESCRIPTION	APPROVED	AMOUNT	PAID INTO	DUE TO	UNDER THE	
-- -- --			ESTIMATES	COLLECTED	CONSOLIDATED	CONSOLIDATED	ESTIMATES	
			\$'000	\$'000	FUND	FUND	\$'000	
					\$'000	\$'000	\$'000	
							OVER THE	
							ESTIMATES	
							\$'000	
	1	Import Duties	2,015,700	2,693,340	2,693,340			677,640
	2	Rent & Charges	3,840	5,373	5,373			1,533
	3	Export Duties	175,800	152,209	152,209		23,591	
	4	Rum	63,800	62,955	62,955		845	
	5	Gin						
	6	Vodka	3,360	9,501	9,501			6,141
	7	Whisky	96	188	188			92
	8	Other	14,800	13,088	13,088		1,712	
	9	Matches	200	113	113		87	
	10	Methylated Spirits	1,000	191	191		809	
	11	Beer	110,000	95,448	95,448		14,552	
	12	Liquor Licence	11,500	15,256	15,256		-	3,756
	13	Miscellaneous	6,000	5,033	5,033		967	
	15	C/Tax - Imported	3,932,600	4,889,653	4,889,653		-	957,053
	16	- Local	1,309,000	1,249,328	1,249,328		59,672	
	17	Overtime	3,700	4,283	4,283		-	583
	18	Departmental Fines	45,200	9,181	9,181		36,019	
	19	Stamp Duties	90,000	28,285	28,285		61,715	
	33	Miscellaneous					-	
	138	Sundries						
			7,786,596	9,233,425	9,233,425		0	199,969
			=====	=====	=====		=====	=====
								1,646,798

JAI MANGAL
COMPTROLLER OF CUSTOMS AND EXCISE
CUSTOMS AND EXCISE DEPARTMENT

INLAND REVENUE DEPARTMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	PAID INTO CONSOLIDATED FUND	DUE TO CONSOLIDATED FUND	ESTIMATES	ESTIMATES
			\$'000	\$'000	\$'000	st00l	\$'000	\$'000
II	1	Income Tax - Self Employed	108,582	131,867	131,867			23,285
	2	Income Tax Companies -	300,000	115,047	115,047		184,953	
	3	Corporation Tax Companies	4,138,750	3,253,342	3,253,342		885,408	
	4	Withholding Tax	866,385	897,832	897,832	-		31,447
	5	Income Tax Others	1,525,090	2,183,413	2,183,413			658,323
	6	Net Property Tax	100,000	242,041	242,041			142,041
	7	Estate Duty	12,000	15,891	15,891			3,891
	8	Entertainment Tax	34,000	38,359	38,359			4,359
	9	Licence Motor Vehicles	70,000	76,240	76,240			6,240
	10	Licence other Vehicles	200	139	139		61	
	11	Licence - Trading	16,000	15,951	15,951		49	
	12	Licence - Miscellaneous	270	1,612	1,612			1,342
	13	Travel Tax	125,000	161,515	161,515			36,515
	14	Capital Gains Tax	55,000	164,112	164,112			109,112
	15	Premium	3,500	6,954	6,954			3,454
	17	Professional Fees	5,000	2,075	2,075		2,925	
	18	Travel Voucher Tax	302,000	263,234	263,234		38,766	
	19	Purchase Tax - Cars	171,600	254,494	254,494		-	82,894
	20	National Development Surtax	1,500	1,360	1,360		140	
	21	District Commissioner Fees	1,300	334	334		966	
	22	Motor Vehicle & Road Traffic Ordinance	-	23,000	21,170		1,830	
	25	Hotel Accommodation Tax	43,000	39,398	39,398		3,602	
	26	Development Levy	364,000	273,050	273,050		90,950	
			8,266,177	8,159,430	8,159,430	0	1,209,650	1,102,903
			=====	=====	=====	=====	=====	=====

EDGAR E. HEYLIGAR
COMMISSIONER OF INLAND REVENUE
INLAND REVENUE DEPARTMENT

MINISTRY OF PUBLIC WORKS, COMMUNICATIONS & REGIONAL DEVELOPMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
V		Fees, Fines etc.						
	20	Tolls, Demerara Harbour Bridge	46,753	44,636	44,636		2,117	
	21	Electrical Inspectors	96	203	203			107
	22	Civil Aviation	12,400	15,074	15,074			2,674
	23	Other		14,044	14,044			14,044
VII		Rents Royalties etc.						
	8	Other	5,004	14,602	14,602			9,598
		Government Housing Estates	6	5	5		1	
		Miscellaneous						
	1	Aerodrome Charges	100,000	107,971	107,971			7,971
	2	Timehri - Sale of Electricity	170	490	490			320
	3	Timehri - Miscellaneous Revenue	1,630	1,768	1,768		-	138
	15	Sale of Empty Drums	110,000				110,000	
			276,059	198,793	198,793	0	112,118	34,852
			=====	=====	=====	=====	=====	=====

G, SAHAI
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS, COMMUNICATIONS
AND REGIONAL DEVELOPMENT

REGION 1 - BARIKA/WAINI
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SIA3 FEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	AMOUNT	OVER THE
			ESTIMATES	COLLECTED	PAID INTO	DUE TO	ESTIMATES	ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
VII		Rent & Ruyalties						
	9	Water Rates						
			1	1	0	0	1	

E,R, BAZILIO
 REGIONAL EXECUTIVE OFFICER
 REGION 1

REGION 2 - POKEROON/SUPENAAM
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	AMOUNT	OVER THE
			ESTIMATES	COLLECTED	PAID INTO	DUE TO	CONSOLIDATED UNDER THE	ESTIMATES
			\$'000	\$'000	CHO	\$'000	\$'000	\$'000
VII		Rents, Royalties etc.						
	10	Water Rates	100	97	97		3	
			100	97	97	0	3	

S.M. KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

REGION 3 - WEST DEMERARA/ESSEQUIBO ISLANDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD	HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	AMOUNT	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	PAID INTO	DUE TO	ESTIMATES	ESTIMATES	
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
VII		Rent, Royalties etc.							
	11	Water Rates	500	213	213			/87	
			500	213	213	0	287	0	

M. JORDAN
REGIONAL EXECUTIVE OFFICER
REGION 3

REGION 4 - DEMERARA/MAHAICA
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	PAID INTO CONSOLIDATED FUND	DUE TO CONSOLIDATED FUND	ESTIMATES	ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
VII		Rent, Royalties etc.						
	12	Water Rates	500	469	469		31	
			500	469	469	0	31	0
=====								

R. ALI
 REGIONAL EXECUTIVE OFFICER
 REGION 4

REGION 5 - MAHAICA/BERBICE
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD HEAD		DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000
VII		Rents, Royalties					
	13	Water Rates		219	219		
X		Miscellaneous					
	12	Sundries		416	416		
			0	635	635	0	0

H,A, GREENE
 REGIONAL EXECUTIVE OFFICER
 REGION 5

REGION 6 - EAST BERBICE/CORENTYNE
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
VII		Rent, Royalties etc.						
	14	Water Rates	3,050	495	495		2,555	
			3,050	495	495	0	2,555	0

MANGAL
 REGIONAL EXECUTIVE OFFICER
 REGION 6

REGION' - CUYUNI/NAZARUNI
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

SUB HEAD		DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED UNDER THE FUND ESTIMATES	OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000
VII		Rent, Royalties etc.					
	15	Water Rates	60	67	67		
			60	67	67	0	0
							7

G.V. RISIR
 REGIONAL EXECUTIVE OFFICER
 REGION 7

REGION 8 - POTARO/SIPARUNI
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	PAID INTO	CONSOLIDATED	ESTIMATES	ESTIMATES
			\$ 100	\$'000	\$'000	\$'000	\$'000	\$'000
V		Fees, Fines etc.						
	19	other		7	7			
VII		Rents, Royalties etc.						
	5	Rents - State Land		5	5			
			0	12	12	0	0	0
			=====					

J, KENDALL
REGIONAL EXECUTIVE OFFICER
REGION 8

REGION 9 - UPPER TAKUTU/UPPER ESSEQUIBO
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	PAID INTO CONSOLIDATED FUND	CONSOLIDATED FUND	ESTIMATES	ESTIMATES
			\$`000	\$ 000	\$`080	\$ 000	\$`000	\$`
IV		Other Tax Revenue						
	1	Auction Duty						
	2	Duty on Transport & Mortgage		13	13			
V		Fees, Fines. etc.						
	19	other		27	27			
VII		Rents, Royalties etc.						
	1	Fees (Lands)		1	1			
	3	Miscellaneous		1	1			
	5	Rent State Land - Current		32	32			
		Rent State Land Arrears		31	31			
X		Miscellaneous						
	12	Sundries		5	5			
		Refunds		92	92			
		Sales of Stores		1	1			
		Sale of Equipment		17	17			
		Electricity		797	797			
		Water Supply		1	1			
			0	1,018	1,018	0	0	0
=====								

K. MILLER
 REGIONAL EXECUTIVE OFFICER
 REGION 9

REGION 10 - UPPER DEKERARA/UPPER BERBICE
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1993

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT PAID INTO	AMOUNT DUE TO	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	CONSOLIDATED FUND	CONSOLIDATED FUND	ESTIMATES	ESTIMATES
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		Miscellaneous						
	11	Licences - Trading		312	311	1		
	12	Licences - Miscellaneous		53	53			
VII	8	Filing Fees		27	27			
	12	Rentals		42	42			
			0	434	433	1	0	0
			=====	=====	=====	=====	=====	=====

P. HAMILTON
 REGIONAL EXECUTIVE OFFICER
 REGION 10