

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 1994



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8 September, 1995

Hon. Bharrat Jagdeo, M.P.,
Senior Minister of Finance (ag.),
Ministry of Finance,
Main & Urquhart Streets,
Georgetown.

Dear Minister,

**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 1994**

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 1994 for laying before the National Assembly by the end of September 1995.

With kind regards.

Yours sincerely,

**GAINDRA NAUTH DWARKA
ACTING AUDITOR GENERAL OF GUYANA**

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**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 1994**

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, 1994, as set out in pages 200 to 398, 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 to 1991. There was therefore a gap in financial reporting for those years. In addition, in respect of the fiscal years ended 31 December 1992 and 1993, financial reporting did not include two (2) of the ten (10) sets of statements and accounts comprising the Public Accounts of Guyana since these were not prepared and submitted for audit. 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. Further, the Accountant General and most of the Accounting Officers and Principal Receivers of Revenue failed to comply with the statutory deadline which requires them to submit their financial statements to me by the end of April following the close of the financial year.

The timely and proper presentation 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.

Except for any adjustments which might have been shown to be necessary as a result of my observations 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 Public Debt;
- the loans or credits guaranteed by the Government;
- the expenditure 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 1994. 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 1994.

I am unable to express an opinion on the following statements because they have not been prepared and submitted by the Accountant General for audit:-

- 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.

GAINDHA NAUTH DWARKA
ACTING AUDITOR GENERAL OF GUYANA
8 September 1995

EXECUTIVE SUMMARY

1. The Consolidated Fund, which is the single most important account of the Government, was overdrawn by \$10.352 billion as at 31 December 1994, as compared with overdrawn balances of \$23.175 billion and \$26.823 billion at the end of 1993 and 1992 respectively. The ledgers were, however, not written up since September 1987 and the bank account has not been satisfactorily 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 \$6.135 billion at the end of 1994 as compared with \$1.711 billion at the end of 1993. In the absence of a statement of current assets and liabilities of the Government, the balance of \$6.135 billion represents the best available estimate of the financial position of the Government as at 31 December 1994.

3. The financial performance of the Government for the period under review has revealed that current revenue was less than current expenditure by \$3.194 billion. This result compares with a surplus of current revenue over expenditure of \$1.385 billion in 1993 and a deficit of \$5.187 billion in 1992. On an overall basis, total revenue exceeded total expenditure by \$6.591 billion in 1994, compared with an overall surplus of \$3.236 billion in 1993 and an overall deficit of \$5.523 billion in 1992.

4. Current revenue collections fell short of targets by some 2%. Estimated current revenue totalled \$26.946 billion while actual collections amounted to \$26.523 billion, giving a shortfall of \$422.7M. Compared with 1993, total current revenue collections have increased by \$3.042 billion or approximately 11%.

5. Reported capital revenue collections, from sale of assets, internal loans, external grants and loans and other miscellaneous sources, exceeded in total the estimated amounts. Capital revenue is reported at \$18.946 billion, representing a 15% excess over the estimated amount or 124% over the corresponding amount reported for 1993.

6. However, included in the total of \$18.946 billion, shown as 1994 capital revenue, is an amount of \$3.063 billion which relates to proceeds of divestments over the year 1990 to 1993. Had this amount relating to divestment proceeds from prior years been excluded, capital revenue collections in 1994 would have totalled \$15.883 billion, or \$535.9M less than the estimated \$16.419 billion.

7. Capital expenditure fell well below the estimated level. Of a total amount of \$13.989 billion budgeted to be spent on capital projects, only \$9.161 billion was actually expended. It was observed that several large infrastructural projects failed to expend the amounts approved by the National Assembly.

8. The Public Debt of Guyana stood at G\$322.918 billion as at 31 December 1994 as compared with a reported debt of G\$278.949 billion as at 31 December 1993, giving an increase of G\$43.969 billion. This overall increase comprised of a net increase of \$15.086 billion in amounts due to internal sources and a net increase of \$28.883 billion in amounts due to external sources.

9. In equivalent United States Dollars, the Public Debt of Guyana as at 31 December 1994 stood at US\$2.256 billion, the external debt having accounted for US\$1.197 billion. At the end of 1993 external debt had totalled \$1.085 billion and total public debt had totalled \$2.124 billion. Expressed as a factor of current revenues, the Public Debt at the end of 1994 was 12.1 times the current revenues as compared with 19.4 times at the end of 1993.

10. The servicing of the Public Debt has increased. During 1994 some \$17.167 billion was expended in service of the Public Debt. This amount compares with \$10.833 billion and \$12.480 billion in 1993 and 1992 respectively. Expressed as a percentage of current revenues, the servicing of the Public Debt in 1994 represented 65% of current revenues as compared with 46% and 70% in 1993 and 1992 respectively.

11. New loans contracted in 1994 numbered six (6) and totalled \$9.189 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.

12. During 1994, eight (8) outstanding debts, incurred by public corporations and guaranteed by the Government, were transferred to Public Debt. These debts were all to external creditors and totalled \$1.680 billion. Of this amount, \$1.611 billion related to debts incurred by the Linden Mining Enterprise Limited and the now defunct Guyana Mining Enterprise Limited.

13. According to the financial statements prepared by the Accountant General, Government had guaranteed at the end of 1994 loans totalling \$2.175 billion. Of this total guaranteed amount of \$2.175 billion, \$7.4M related to debts of the now closed Guyana Transport Services Limited, \$22.5M related to debts of the now closed Guyana Telecommunications Corporation, and \$2.145 billion related to debts of the Guyana Cooperative Agricultural and Industrial Development Bank which was legally dissolved during 1995.

14. It must be emphasised that in guaranteeing loans and credits totalling \$2.175 billion, Government has contravened the provisions of Section 3(1) of the Guarantee of Loans (Public Corporations and Companies) Act, Chapter 77:01 of the Laws of Guyana. That Section places a limit of \$1 billion on the total loans and credits that may be guaranteed by Government.

15. Net proceeds from the divestment of State entities and assets during 1994 totalling \$984.2M were not paid over to the Consolidated Fund as at 31 December 1994 but were kept in a separate account in the Deposits Fund bank account. 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.

16. The receipts and payments of the Consolidated Fund were understated in the financial statements by \$62.202 billion and \$63.496 billion respectively, resulting mainly from the failure to report the issue and redemption of Treasury Bills.

17. Amounts totalling \$3.133 billion, representing the difference between issues from the Consolidated Fund and expenditure incurred by Ministries and Departments in 1994, 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 by a similar amount.

18. In relation to current expenditure, there were savings totalling \$2.722 billion, representing 8% of the estimated expenditure. Revised budgeted expenditure in 1994 was \$32.439 billion while actual expenditure was \$29.717 billion. Current expenditure totalled \$22.096 billion and \$23.070 billion in 1993 and 1992 respectively.

19. Although there are eleven (11) Ministries, the total number of Government bank accounts held at the Bank of Guyana as at 31 December 1994 was 751, of which 395 became inactive during the period 1981 to 1994. In addition, apart from the overdraft balance on the Consolidated Fund, 193 bank accounts reflected overdraft balances at the end of 1994. 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.

20. Most Ministries/Departments/Regions continue to fail to institute many of the financial controls I have recommended over the last three (3) years. Many of the breaches of financial instructions and most of the manifestations of poor financial control have been previously observed and reported on.

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 the accounts of all officers and authorities of the Government of Guyana (including the Commissions established by the Constitution), the Clerk of the National Assembly, and 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 Financial Administration and Audit 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 30 April 1995, the statutory deadline for the submission of the statements and accounts referred to 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 1995. While there have been some improvements in the timely submission of financial statements, the failure to strictly observe the statutory deadline continues to be unsatisfactory. It is hoped that there will be improvements in this regard next year. At 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. These two important financial statements were last prepared for the financial year ended 31 December 1981. It continues to be a source of grave concern that these two statements are not being prepared, especially since I have been drawing attention to this failure by the Accountant General since my report for 1992. It is hoped that urgent action will be taken to ensure preparation next year.

8. 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 1993. This report was laid in the National Assembly on 22 September 1994. 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 above because they had not been submitted by the Accountant General for audit.

9. Prior to the issuance of my Report on the Public Accounts for 1993, the last report of the Auditor General was in respect of 1992 and was laid in the National Assembly on 30 September 1993. However, no financial statements for the period 1982 to 1991 have been produced by the Government and there therefore remains a gap in financial reporting. Recommendations have 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 has been made.

10. Financial reporting for 1992 was described, in my Report for 1993, as a signal achievement after ten (10) years of lack of financial reporting and hence lack of public accountability. The fact that there has continued to be some financial reporting, thus enabling an audit to be completed within the statutory timetable for a third consecutive year in 1994, is cause for commendation. In addition, the awareness of the need for public accountability can therefore be described as having been increased.

11. In relation to the backlogged years 1982 to 1991, it is still my 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.

12. In addition to reporting currently on Ministries/Departments/Regions, I have seized the opportunity to include in this report some information relating to ..other important aspects of public finance. In particular, this report includes sections on the audits I have conducted in the areas of local government, public enterprises, statutory bodies and trade unions. It is a source of my concern that several of these agencies have not been presenting financial reports in a timely manner. To compound the gravity of this failure many of them continue to receive substantial contributions, directly or indirectly, from the public treasury. It is my intention by reporting this, to encourage the subject or supervisory Ministries concerned to address the need for public accountability, through financial reporting, in these entities.

13. I have also seized the opportunity to report on other matters affecting my Office. These are issues that I expect to be of interest and relevance to the general cause of public accountability, and are therefore, in my opinion, best discussed in this report.

14. I have endeavored to make my Report as fair and factual summary of the events as possible. Accounting Officers, Principal Receivers of Revenue and the Accountant General have all been made aware of the results of my audits during the year. At the completion of an audit an individual management letter has been sent to all those whose departments are referred to in the Report asking for them to comment on the findings I have raised and to notify me of any inaccuracies. Meetings were then also held to discuss the actual contents of the Report to ensure they were satisfied that the Report was a fair summary of all

the relevant facts. In this way I hope to be as certain as possible that there is no disagreement with the facts in my Report when the Public Accounts Committee takes evidence from Accounting Officers, Principal Receivers of Revenue and the Accountant General.

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

15. The Consolidated Fund is an account, established by Article 216 of the Constitution, into which all revenue is paid and out of which all expenditure is met. The account is held at the Bank of Guyana and is styled "Accountant General for Consolidated Fund". The Accountant General is required to keep two (2) separate accounts in respect of the Consolidated Fund, a current account to record deposits of current revenue and withdrawals for application towards current expenditure, and a capital account to record deposits of capital revenue and withdrawals for application towards capital expenditure.

16. The Consolidated Fund is the single most important account of the Government. However, the Accountant General's ledgers relating to the Consolidated Fund were last written up to September 1987 and the bank account has not been reconciled since February 1988. These two unsatisfactory conditions have been recorded in both my reports for 1992 and 1993. It is unfortunate that my audit for 1994 revealed that corrective action is yet to be taken. This is a significant lack of accounting control and I again urge that prompt action be taken to rectify this unsatisfactory situation. There would be little assurance that proper stewardship and control is being exercised over public finances if this situation is not corrected as a matter of priority.

17. Reconciliation of bank accounts with the related cash books and ledger accounts is one of the basic elements of internal control, and the failure to effect reconciliation can lead to the undetected perpetration of serious irregularities. In this regard, it should be noted that attempts have been made to reconcile the bank account for the period January to November 1994. However, in the absence of reconciliation of the account for the intervening period, such later reconciliations would still not be fully reliable.

18. According to information received from the Bank of Guyana, the Consolidated Fund was overdrawn by \$10.352 billion as at 31 December 1994 as compared with overdrawn balances of \$23.175 billion and \$26.823 billion as at 31 December 1993 and 1992 respectively. While the financial statement shows an excess of receipts over payments of \$3.457 billion in 1994, bank confirmations show an improvement of \$12.823 billion in the account. In the absence of reconciliation this difference could not be satisfactorily explained.

19. 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 accumulated deficit.

20. The Statement of Receipts and Payments of the Consolidated Fund, comprising both capital and current accounts, is shown on pages 200 to 204.

21. Actual current receipts and payments of the Consolidated Fund for the year 1994 compare with estimates for the same year and actual amounts for the previous year as follows:

CURRENT	1994 ACTUAL \$000	1994 ESTIMATES \$000	1993 ACTUAL \$000
RECEIPTS	26,522,869	26,945,563	23,481,014
PAYMENTS	31,345,957	32,439,386	24,878,155
SURPLUS (DEFICIT)	(4,823,088)	(5,493,823)	(1,397,141)

22. It would be observed that the current deficit incurred for 1994, while substantially larger than that for 1993, was below the level projected for 1994. This was a result of current payments being contained within the estimated levels since total current receipts fell below the targeted level.

23. Actual capital receipts and payments of the Consolidated Fund for the year 1994 compare with estimates for the same year and actual amounts for the previous year as follows:

CAPITAL	1994 ACTUAL \$000	1994 ESTIMATES \$000	1993 ACTUAL \$000
RECEIPTS	18,946,172	16,419,070	8,453,036
PAYMENTS	10,665,747	13,988,635	8,405,046
SURPLUS (DEFICIT)	8,280,425	2,430,435	47,990

24. It would be observed that while capital receipts were substantially higher in 1994 than in 1993 and than estimated for 1994, capital payments were below the estimated level.

25. Total receipts and payments of the Consolidated Fund for the year 1994 compare with estimates for the same year and actual amounts for the previous year as follows:

TOTAL	1994 ACTUAL \$000	1994 ESTIMATES \$000	1993 ACTUAL \$000
RECEIPTS	45,469,041	43,364,633	31,934,050
PAYMENTS	42,011,904	46,428,021	33,283,201
SURPLUS (DEFICIT)	3,457,137	(3,063,388)	(1,349,151)

26. In total, in 1994, receipts of the Consolidated Fund exceeded estimates by some 5% while payments of the consolidated fund fell below the estimated level by some 9%. This was primarily because capital receipts exceeded capital payments by a large amount. As a result, the balance on the Consolidated Fund improved significantly.

27. An examination of the Cash Book of the Consolidated Fund revealed that the sum of \$107.713 billion was received and deposited into this account, compared with \$45.469 billion reported in the financial statements and summarised above, giving a difference of \$62.244 billion. This difference resulted mainly from the failure by the Accountant General to report, as receipts into the Consolidated Fund, amounts totalling \$62.202 billion, representing the proceeds from the issue of Treasury Bills. Taking this omission into account, there remains an unexplained difference of \$42M between the amounts recorded in the financial statements and the Cash Book.

28. Further, the Cash Book reflected that payments totalling \$106.760 billion were made from the Consolidated Fund. The financial statements, however, reflected amounts totalling \$42.012 billion as having been paid out, giving a difference of \$64.748 billion. Analysis revealed that this difference resulted from the omission from the financial statements of amounts totalling \$63.496 billion, representing the redemption of Treasury Bills. Taking this omission into account, there remains a unexplained difference of \$1.252 billion between the amounts recorded in the financial statements and the Cash Book. The unexplained differences of \$42M and \$1.252 billion referred to above are of great concern. The reasons for these differences should be determined as a matter of priority.

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

	BASED ON CASH BOOK	SHOWN ON STATEMENT	DIFFERENCE
	\$ '000	\$ '000	\$ '000
Receipts	107,713,033	45,469,041	62,243,992
Payments	106,759,863	42,011,904	64,747,959
Excess of Receipts over Payments	953,170	3,457,137	(2,503,967)

30. Amounts being dividends and transfers, totalling \$206.071M, were paid into the Consolidated Fund and shown as current revenue. However, the Investment Register, required to be kept to monitor Government's investments, was inadequate in format and was poorly maintained and supervised. Given the state of this record, the completeness and accuracy of this amount could not be determined. It is recommended that a new investment register be promptly introduced to properly record and control Government's investments and be regularly updated to reflect the amounts invested, the returns receivable and the returns received. It is unacceptable for the present poor accounting control to be exercised over these significant investments.

31. All gifts received by Ministries/Departments/Regions are required to be valued and brought to account by the individual Ministries/Departments/Regions. In addition, returns are required to be submitted to the Ministry of Finance and the value of these gifts is required to be reflected in the Country's accounts as current Miscellaneous Revenue. Although there was evidence of the receipt of numerous gifts during the year, it would appear that these were not valued or brought to account since no entries were made in the Public Accounts. As a result, the amount of \$393.949M representing Miscellaneous Receipts has been understated by an undetermined amount. MY report for 1993 made a similar observation and it is unfortunate that no improvement may be reported in the control of and accounting for gifts.

32. In order for ministries to meet their expenditure, approved by the National Assembly and summarised in the relevant Appropriation Act, the Ministry of Finance authorises on a periodic basis issues from the Consolidated Fund. The following extract from the Statement of Receipts and Payments of the Consolidated Fund shows that in the case of particular ministries, the Ministry of Finance authorised total issues from the Consolidated Fund in 1994 in excess of the totals approved by the National Assembly.

HEAD NO.	DESCRIPTION	REVISED ESTIMATES \$'000	ISSUED FROM CONSOLIDATED FUND \$'000	DIFFERENCE \$'000
12	Elections Commission	10,681	12,484	1,803
47	Ministry of Finance	3,094,509	3,163,111	68,602
83	Region 8 - Potaro/Siapruni - Agriculture	187	508	321
	TOTAL			70,726

33. The above constitutes an extremely serious usurpation of the authority of the National Assembly and should be investigated immediately.

34. Included in the amount of \$31.346 billion shown as current payments were sums totalling \$17.167 billion, representing expenditure in respect of the servicing of the Public debt. It therefore follows that approximately 65% of the current revenues went towards the servicing of the Public Debt, compared with approximately 46% in 1993 and 70% in 1992.

35. In respect of capital revenue, an amount of \$3.418 billion was reported in the financial statements as sale of assets. My audit revealed that, of this amount, an amount of \$3.279 billion represented proceeds from divestment, during 1990 to 1994, which were held in the Deposits Fund before being transferred to the Consolidated Fund in 1994. Further, divestment proceeds amounting to \$984.2M remain in the Deposits Fund awaiting transfer to the Consolidated Fund. I am unable to state whether the amounts relating to divestment proceeds are complete and accurate since an undetermined amount of expenses have been met out of these sums.

36. The amount of \$2.737 billion, shown as Miscellaneous Capital Revenue, does not include a surplus of \$25.124M on the redemption of the fourth issue of 1984 debentures. In the circumstances, receipts have been understated by the latter amount.

37. The completeness and accuracy of the amount of \$2.451 billion shown as External Grants could not be determined since the register which was used to record such grants was not properly written up. References to general receipts and Revenue Register folio were not given in the Register. In addition, the Register was incomplete.

38. Amounts totalling \$88.3M were paid from the Consolidated Fund to discharge liabilities incurred in 1993. These amounts represented advances, made from the Contingencies Fund to the various Ministries and Departments in 1993, which had not been cleared by supplementary provisions until April, 1994.

39. There were several instances of Ministries/Departments/Regions incurring expenditure in excess of the amounts issued from the Consolidated Fund for the purposes of their appropriation. This could result in the creation or increase of overdrafts, with the attendant disadvantages of interest charges. This practice is also against the Government's financial procedures.

40. Details are given below of those Ministries/Departments/Regions which incurred expenditure above the issues from the Consolidated Fund and above total advances made from the Contingencies Fund. Such expenditure is in excess of any authority granted.

Current expenditure:

HEAD NO.	DESCRIPTION	EXPENDITURE IN EXCESS OF ISSUES FROM THE CONSOLIDATED FUND AND ADVANCES FROM CONTINGENCIES FUND. \$'000
2	Guyana Defence Force	531
23	Prisons	181
24	Police Complaint Authority	13
25	Fire Protection Centre	907
27	General Registrar Office	17
30	Lands & Surveys Division	485
33	Fisheries Division	15
34	Ministry of Health	33
36	M.O.H - Other Health Programmes	5,637
37	Ministry of Education and Cultural Dev	13,921
38	Nursery School	3,879
39	Primary Schools	8,888
40	Secondary, Multi and Comm High Schls	16,940
41	Technical and Vocational Schools	5,336
42	Practical Instruction Centre	128
43	Teachers Training Institutions	6,099
44	Resources Centre	2,216
45	Department of Culture	1,466
85	Region 8 - Potaro/Siparuni - Health	33
TOTAL		66,725

41. It would be observed that it has been the practice for excess expenditure to be covered by advances from the Contingencies Fund. This is an abuse of the Contingencies Fund which is intended to cover only unforeseen and urgent expenditure.

42. According to the financial statements, amounts totalling \$3.133 billion, representing the difference between issues from the Consolidated Fund and actual expenditure, were not refunded to the Consolidated Fund by Ministries/Departments/Regions. This is unsatisfactory and represents a serious breach in the control over these funds. Had the unspent amounts been refunded, the overdraft on the Consolidated Fund would have been further reduced to \$7.218 billion.

43. Further, attention must be drawn to the fact that the Customs and Excise Revenue Account and the Inland Revenue Department Revenue Account were confirmed by the Bank of Guyana as having balances of \$453.1M and \$420M respectively at 31 December 1994. These balances had moved substantially from 31 December 1993 when these two accounts showed balances of \$772.4M and \$138.7M respectively. Neither of these accounts have been reconciled for several years. Except for any incorrect credits which might have been made to these accounts, all their balances should be promptly paid over to the Consolidated Fund.

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

44. The Statement of Revenue actually paid into the Consolidated Fund as compared with the Estimates of Revenue for 1994 is shown on page 205. The following summarises actual and estimated revenue over the last three years:

CURRENT REVENUE	1994 \$000	1993 \$000	1992 \$000
Revenue actually paid into the Consolidated Fund.	26,522,869	23,481,014	17,883,128
Estimates of Revenue.	26,945,563	21,257,285	16,292,357
Over/(Under) the Estimates.	(422,694)	2,223,729	1,590,771

CAPITAL REVENUE	1994 \$000	1993 \$000	1992 \$000
Revenue actually paid into the Consolidated Fund.	18,946,172	8,453,036	3,252,595
Estimates of Revenue.	16,419,070	13,848,653	16,028,688
Over/(Under) the Estimates.	2,527,102	(5,395,617)	(12,776,093)

TOTAL REVENUE	1994 \$000	1993 \$000	1992 \$000
Revenue actually paid into the Consolidated Fund.	45,469,041	31,934,050	21,135,723
Estimates of Revenue.	43,364,633	35,105,938	32,321,045
Over/(Under) the Estimates.	2,104,408	(3,171,888)	(11,185,322)

45. In 1994, current revenues totalling \$26.522 billion were paid into the Fund. This represented 98% of the amount estimated for 1994 or 113% of actual current revenues for 1993.

46. The fact that actual current revenue fell short of estimates was largely because in 1994 the Customs and Excise Department only paid into the Fund revenues totalling \$10.922 billion. Actual revenue at the Customs and Excise Department in 1994 amounted to 89% of the 1994 estimates or 118% of the actual revenue of that Department for 1993.

47. Apart from the Customs and Excise Department, the largest source of current revenue in 1994 was the Inland Revenue Department. This Department paid into the fund in 1994 \$9.389 billion. This amount represents 101% of 1994 estimates or 115% of actual revenue of that Department for 1993.

48. As mentioned earlier, shortcomings in the record-keeping and breaches of financial instructions prevented me from verifying the completeness and accuracy of the amounts of \$206.071M and \$393.949M shown as dividends and transfers and miscellaneous current receipts respectively.

49. *Pi* 1994, capital revenues totalling \$18.946 billion were paid into the Fund. This represented 115% of the amount estimated for 1994 or 224% of actual capital revenue for 1993. Several individual sources of capital revenue showed significant excesses over estimates and over 1993 actual collections.

50. For example, sale of assets in 1994 amounted to \$3.418 billion as compared with a 1994 estimate of \$1 billion and an actual 1993 amount of \$100M. However, of this amount paid to the Consolidated Fund in 1994, \$3.063 billion represents proceeds from divestments during 1990 to 1993 previously held in the Deposits Fund. As mentioned earlier, at the end of 1994, an amount of \$984.2M relating to 1994 divestment proceeds was still held in the Deposits Fund awaiting transferral to the Consolidated Fund.

51. As mentioned earlier, the completeness, accuracy and validity of the amount of \$2.451 billion, shown as external grants received, could not be verified because of inadequate records at the Accountant General's Department. Attention should be drawn to the fact that reported external grants for 1994 totalled 53% of the estimated amount for 1994 or 84% of the actual grants for 1993. I have not been able to determine the reasons for this decline and recommend that analyses should be conducted of this large shortfall.

52. During 1994 the proceeds of internal loans totalled \$6.469 billion, as compared with an estimate of \$2.805 billion and an actual amount in 1993 of \$39.599M. These new internal loans, totalling \$6.469 billion, are all reflected in the Statement of the Public Debt.

53. Receipts from external loans in 1994 totalled \$3.872 billion, representing 72.5% of estimates for the year or 73.2% of similar receipts in 1993.

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

54. The Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure, comprising both current and capital, are shown on pages 206 to 209. The following summarises actual and estimated expenditure over the last three years:

CURRENT EXPENDITURE	1994 \$000	1993 \$000	1992 \$000
Actual Expenditure	29,716,767	22,095,764	23,070,107
Revised Estimates	32,438,586	25,217,543	26,427,819
Under/(Over) the Estimates	2,721,819	3,121,779	3,357,712

CAPITAL EXPENDITURE	1994 \$000	1993 \$000	1992 \$000
Actual Expenditure	9,161,141	6,601,869	3,588,647
Revised Estimates	13,988,635	11,381,594	7,917,633
Under/(Over) the Estimates	4,827,494	4,779,725	4,328,986

TOTAL EXPENDITURE	1994 \$000	1993 \$000	1992 \$000
Actual Expenditure	38,877,908	28,697,633	26,658,754
Revised Estimates	46,427,221	36,599,137	34,345,452
Under/(Over) the Estimates	7,549,313	7,901,504	7,686,698

55. The total expenditures in 1994 of \$38.877 billion were \$7.549 billion or 16% less than final estimates. This represents \$10.2 billion more than in 1993, a rise of some 36%.

56. Of the amount of \$17.930 billion budgeted to be expended on the servicing of the Public Debt, sums totalling \$17.167 billion were expended. Compared with 1993, when the sum of \$10.833 billion was expended, there has been an increase in expenditure on the servicing of the Public Debt of 58%.

57. In relation to capital expenditure, there have been significant shortfalls. Of a total amount of \$13.989 billion budgeted to be spent, only \$9.161 billion was expended, giving a 34.5% shortfall. It would appear that there were delays in the execution of several capital projects. For example, in the cases of the Infrastructure Rehabilitation Programme (Sea), Essequibo Coast Road Project and Georgetown/Timehri/Rosignol Road Project, amounts totalling \$559.9M, \$354.7M and \$99.7M were expended respectively. These amounts represent 56%, 52% and 29% respectively of the amounts estimated to be spent by those projects during 1994.

STATEMENT OF THE PUBLIC DEBT

58. 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.

59. The Accountant General maintains a register of the Public Debt, and whenever debts are incurred he should be informed by way of correspondence and other relevant documents for the purpose of updating his records. When repayments are made the Register should be 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.

60. It has been observed that in addition to the public debt section of the Accountant General's Department, the Ministry of Finance also has a Debt Management Division. Much of the work performed by this Division duplicates what is required of the Accountant General who is presently not responsible for supervising the Debt Management Division. It was observed that much of the documentation relating to public debts are not received by the Accountant General's Department but by the Debt Management Division. As a result the Accountant General's records, which are by law the official records of the public debt, are not updated promptly, and when they are updated, this is done from the records of the Debt Management Division. It is recommended that the Debt Management Division be merged with the Accountant General's public debt section and be brought under his supervision, and that this Division's systems be used to record, monitor, control, and accurately report on the Public Debt.

61. The Accountant General did not maintain proper records in relation to loan rescheduling. Minutes or memoranda with respect to debt relief in the form of cancellation, capitalisation of arrears principal and interest, reduction of interest rates and moratoria as well as lists of rescheduled debts were not presented for audit.

62. Statements of the Public Debt were prepared in respect of 1992 and 1993. Prior to 1992, the last such statement prepared was in respect of 1981, and there was therefore no reporting of the Public Debt over the period 1982 to 1991.

63. The reported Public Debt as at 31 December, 1994 is shown on pages 210 to 240 and is summarised below:-

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
Unfunded	171,333,664	133,057,457	304,391,122
Funded		311,760	311,760
Sub Total	171,333,664	133,369,217	304,702,882
Short-term Borrowing		18,215,007	18,215,007
TOTAL	171,333,664	151,584,224	322,917,889

64. Denominated in United States Dollars, the total Public Debt of Guyana, as at 31 December 1994, was US\$2.256 billion, the external components of this debt having accounted for US\$1.197 billion. In 1993, it was reported that the total Public Debt in United States Dollars stood at US\$2.124 billion, with external debt totalling US\$1.085 billion at that time.

65. Six (6) additional external loans totalling G\$9.189 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(b) of the External Loans Act. This is an unacceptable breach of the Law and it is hoped that steps will be taken to lay the agreements in the National Assembly immediately.

66. In addition, the following outstanding loans, totalling \$1.680 billion at 31 December 1994, were reported in 1993 as having been guaranteed by Government. At the end of 1994, these loans were listed as public debt. At the time of my audit, evidence of proper authority for the transfer of these loans to public debt was not presented. The acceptance of these liabilities results in a material increase of the public debt and amounts to significant support to the entities concerned. The requirements with respect to laying in the National Assembly of external loan agreements would in my opinion apply to these loans.

NAME OF ORIGINAL BORROWER	LENDING AGENCY	BALANCE AT 94-12-31 US\$000	BALANCE AT 94-12-31 G\$000
Linden Mining Enterprise Limited	BHF - Bank, Germany	8,014	1,146,990
Linden Mining Enterprise Limited	Nisstoo Iwai American Corporation	1,945	278,375
Linden Mining Enterprise Limited	Nisstoo Iwai American Corporation	1,038	148,562
Guyana Mining Enterprise	Caterpillar Americas Company	35	5,009
Guyana Mining Enterprise	Caterpillar Americas Co.	29	4,150
Guyana Mining Enterprise	Caterpillar Americas Co.	65	9,303
Guyana Mining Enterprise	Caterpillar Americas Co.	131	18,749
Public Corporations Secretariat	Commonwealth Development Corporation	478	68,412
TOTAL			1,679,550

67. The Public Debt Register was not properly maintained. Several entries were incompletely written up, for example by omission of loan repayment terms or legislative authority. It was also observed that the format of the register was inadequate in that it did not provide for details of loan repayment schedules. As a result, it is not possible to conclusively determine from the register whether loan repayments were being effected according to schedule. This lack of control could result in inadvertent default on loan repayments and related financial penalties.

68. According to Section 50(2) of the Cooperative Financial Institutions Act, Chapter 75:01 of the Laws of Guyana, if in any year the reserve fund of a cooperative financial institution is insufficient to cover any net loss of that institution recorded in its profit and loss account an amount equivalent to the deficiency is charged on the Consolidated Fund.

69. In 1990 and 1992, the Guyana National Cooperative Bank recorded net losses of \$1 billion and \$817M respectively in its profit and loss account after making transfers from reserves. In order to effect a charge on the Consolidated Fund, as required by the legislative provisions described above, the Government issued two special variable rate fixed date and equated annuity debentures. These debentures, totalling \$1.817 billion relating to accumulated losses of the Guyana National Cooperative Bank, are shown as internal unfunded public debt. Both of these debentures are interest bearing. It has been observed that repayments of principal and payments of interest under the terms of the earlier debenture were not being made according to schedule. At the end of 1994, none of the due instalments had been paid and no account had been taken of the due and unpaid interest on this particular debenture.

70. At least two other cooperative financial institutions have incurred losses over the years. At 31 December 1993, the Guyana Cooperative Agricultural and Industrial Development Bank reported accumulated losses of \$922.6M. Note 17 of that Bank's financial statements at that date repeated the statutory provisions relating to the charging of losses on the Consolidated Fund. In addition, for the year ended 31 December 1993, the Guyana Cooperative Mortgage Finance Bank reported a net loss \$5.7M when statutory reserves stood at \$2.3M. My report on that Bank for that year repeated the same statutory provisions. The Government is therefore indebted to these institutions by significant amounts given the provisions of the Cooperative Financial Institutions Act.

71. The Government has yet not charged on the Consolidated Fund any amount to cover the losses incurred by these two cooperative financial institutions as required by Law. Neither have any debentures been issued to effect a potential charge on the Consolidated Fund.

72. The inconsistent treatment, by the Ministry of Finance, of losses incurred by cooperative financial institutions is a source of some concern. Had debentures been issued in relation to losses incurred by the Guyana Cooperative Agricultural and Industrial Development Bank and the Guyana Cooperative Mortgage Finance Bank, in a manner similar to that adopted for the Guyana National Cooperative Bank, reported public debt would have increased by a material amount.

73. There must be full and proper accounting of all Government transactions and their implications need to be fully considered. Large transactions such as those relating the Consolidated Fund to losses incurred by cooperative financial institutions should not be ignored.

74. It is apparent from the present legislative provisions that cooperative financial institutions enjoy special protection by the Consolidated Fund. It is recommended that the statutory provisions relating to the charging of losses on the Consolidated Fund be studied in detail for all their financial, behavioural and other implications, and that appropriate amendments be considered.

75. Included in internal unfunded public debt are several non-interest bearing debentures whose outstanding amounts at the end of 1994 totalled \$124.134 billion. These debentures relate to losses incurred by the Bank of Guyana and were issued to cover annual losses over several years including 1994. According to the Bank of Guyana's Annual Report and Statement of Accounts 1994, the amount of these debentures "represent the accumulated losses on the Bank's operation and external liabilities held on behalf of Central Government... (and are issued) in accordance with Section 8(3) of the Bank of Guyana Act".

76. In the light of the Bank's assertion that losses were incurred on "external liabilities held on behalf of Central Government", my Office initiated a closer study of the Bank's external liabilities. The objectives of this study were to ascertain the Bank's external liabilities, and determine whether these liabilities are best classified as liabilities of the Bank with no relevance to Central Government, liabilities of the Bank and guaranteed by Government, or public debt of the Government. At the time of writing this report, my Office is awaiting the supply of information requested of the Bank. When such information becomes available it will be analysed, further necessary research will be conducted, and the results incorporated in my Report for 1995.

77. At this stage it can be said that the Bank of Guyana, at 31 December 1994, reported external liabilities totalling \$100.005 billion. It must be determined whether these debts are, in legal fact and in economic substance, debts of the Government or debts of the Bank guaranteed by the Government, or merely debts of the Bank. The outcome of these deliberations will very likely have significant and material consequences on the Public Accounts.

78. At present, it is apparent that any losses, incurred by the Bank of Guyana in discharging these liabilities or otherwise, will be borne by the Government and charged on the Consolidated Fund. It would therefore appear to be the case that any liability of the Bank is, at the very least, a contingent liability of the Government and should be evaluated thus. This matter will continue to be studied by my Office and will be reported on next year.

79. All of these observations must be considered within the context of the statutory limit of \$400 billion on external borrowing.

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

80. 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 said Act shall not, at any time, exceed the sum of \$1 billion.

81. According to the Statement of Outstanding Loans or Credits Guaranteed by the Government, as set out on page 241, the total outstanding liability as at 31 December, 1994 was \$2.175 billion. The statutory limit has therefore been exceeded by \$1.175 billion.

82. In my reports for 1992 and 1993, I stated that at 31 December, 1992 and 1993 the statutory limit had been exceeded by \$22.14 billion and \$2.521 billion respectively. Since then, no remedial action has been taken to either increase the statutory limit or institute a system to ensure that the limit is not exceeded. This is not satisfactory and exhibits an incomprehensible disregard for the Law.

83. In my audit for 1992, I observed several fundamental discrepancies in the system governing the recording, monitoring and reporting of outstanding loans and credits guaranteed by Government and I was therefore unable to issue an opinion on this statement. In my audit for 1993, the discrepancies I observed were not as fundamental but were sufficiently significant to affect my opinion.

84. In my audit for 1994, I have again observed several weaknesses in the system governing the recording, monitoring and reporting of the outstanding loans and credits guaranteed by Government. One may generously say that the weak system is partly accountable for the fact that a statutory violation has occurred and has remained unremedied despite attention being called to it.

85. 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 appropriate 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.

86. As I have previously reported, the Accountant General's 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 1994, using information from the Debt Management Division of the Ministry of Finance. An examination of the new register revealed that this record was only written up to show the maximum liability contracted and the outstanding liability as at 31 December 1994. There was no continuous recording of disbursements or actual incurrences of liability, or repayments.

87. My audit revealed that the statement was not prepared from records maintained in the Accountant General's Department but from confirmations received from borrowing Corporations. The relevant files at the Accountant General's Department 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 attempting to verify the completeness and accuracy of the amounts shown in the financial statement. This lack of documentation to secure control was identified and reported on for 1993. No corrective action has yet been taken.

88. In addition, the poor record-keeping resulted in a situation whereby there was no assessment of whether interest may have been accruing on some of the loans or credits outstanding.

89. The Guarantee of Loans (Public Corporations and Companies) Act, Chapter 77:01 of the Laws of Guyana, implements certain restrictions against other borrowing of a Corporation which may have a debt guaranteed by Government so long as a Government guarantee under the Act is in force in respect of that Corporation. These provisions are in force so as to safeguard the Government against situations whereby Corporations borrow excessively and cause Government guarantees to crystallise into actual Government liabilities. There was no evidence of monitoring of the borrowing of Corporations in the context of these provisions.

90. The majority of the guarantees shown in the statement were in respect of the Guyana Cooperative Agricultural and Industrial Development Bank. This Bank was legally dissolved during 1995 and it is not clear what arrangements have been made for the discharging of these outstanding loans.

91. A comparison of the statement of outstanding loans or credits guaranteed by Government for the years 1993 and 1994 reveals that several of the loans and credits listed as guaranteed in 1993 are no longer listed in 1994. It has been explained that, in respect of guarantees totalling \$1.680 billion, the Government has assumed full responsibility for the related loans and credits. Those loans and credits, which Government had previously guaranteed and for which Government is now accepting full liability, are reported as Public Debt at 31 December 1994.

92. Loans and credits guaranteed by Government are potential liabilities of the Government. It is imperative that there be rigid control over the issuance of guarantees in order for the risks involved to be properly managed.

93. It is necessary that those agencies, whose loans and credits are guaranteed by Government, be monitored closely. There must be control over their operations, and in particular over their utilisation of the loan, their further borrowing, and their abilities to operate profitably and to meet repayment commitments.

94. Prudent accounting practice requires that immediately it becomes probable that Government will have to assume liability for a loan or credit it guaranteed, that loan or credit be accounted for as Public Debt. There must therefore be continuous review of the status of outstanding guarantees if there is to be prudent and proper financial control and reporting.

95. There should be an immediate inventorising and evaluation of loans or credits guaranteed by Government. Those which are likely to be assumed by Government should be accounted for as Public Debt. Others, which will continue to be guaranteed by Government, should be closely and continuously monitored. Where Government continues to guarantee loans or credits steps should be taken to ensure that the borrowing agencies service their debts promptly so as to minimise the exposure of the public treasury to chrySTALLISATION of these guarantees into liabilities.

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

96. The statement of outstanding loans and advances made from the Consolidated Fund as at 31 December 1994 is shown on pages 242 to 247 and is summarised as follows:-

	\$'000
Public Corporations & Boards	28,272
Local Authorities	1,704
Municipalities	1,014
Other Statutory Bodies	806
Remigrated Officers	680
Co-operative Societies	575
Other Loans & Advances	400
Students	145
Others	208
	33,804
TOTAL	33,804

97. Provisions were previously made in the Annual Estimates of certain Ministries and Departments to make advances to public corporations and boards, municipalities, local authorities, statutory bodies, cooperative societies, and private parties, e.g. remigrated officers, miners, and students. These agencies and individuals 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. No new loans and advances have been made from the consolidated fund for several years.

98. No records were maintained by the Accountant General, and the amounts shown in the financial statements for 1994 were almost identical to those reported in the audited accounts for 1981, 1992 and 1993. Given the gap in financial reporting for the period 1982 to 1991 and the inherent uncertainties of a fundamental nature in relation to the reported outstanding loans and advances at the end of 1993, a disclaimer of opinion was given.

99. Only an insignificant amount was repaid on the outstanding loans and advances during 1994, and most of the balances remained static from 1981 to 1994. No evidence was seen of any attempt, during the year, to pursue repayment of the outstanding amounts.

100. Difficulties in recovering the long outstanding amounts shown in the statement would be compounded by the fact that many amounts are shown as due from agencies which are no longer existent, e.g. Guyana Rice Corporation, Guyana Farmers Development Corporation Limited, Guyana Development Corporation, and from individuals who may not be employed in the public service.

101. In view of the fact that the reported position has not materially changed in 1994, the completeness, accuracy and validity of the amount of \$33.804M shown as outstanding loans and advances made from the Consolidated Fund as at 31 December 1994 could not be determined.

102. It is recommended that the recoverability of each of the balances be ascertained and that the unrecoverable amounts be written off. Further, those amounts which appear to be recoverable should be urgently pursued to secure early repayment.

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

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

104. The Statement of Statutory Expenditure for 1994 is shown on page 248. The following is a summary of this statement and corresponding amounts for the previous year:

DESCRIPTION	1994	1993
	\$'000	\$'000
Internal Debt - Principal	4,561,244	264,695
- Interest	5,080,507	4,032,014
External Debt - Principal	4,341,619	3,704,653
- Interest	3,183,536	2,831,879
Sub-Total	17,166,906	10,833,241
Constitutional Offices	68,522	56,481
Pensions & Gratuities	168,985	136,046
Payments to Dependents		
Pension Fund	285	
TOTAL STATUTORY EXPENDITURE	17,404,698	11,025,768

105. 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.

106. According to the Statement of Statutory Expenditure, an amount of \$4.561 billion was applied towards repayment of principal of internal public debt. This amount differs by \$85.6M from the amount of \$4.647 billion shown in the Statement of the Public Debt as having been applied to the same purpose. This difference of \$85.6M could not be satisfactorily explained by the Accountant General.

107. In respect of interest on internal debt, payments were effected through a bank account which was overdrawn by some \$27.8M as at 31 December 1994.

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

108. The Contingencies Fund is 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 is not to 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 only if he is satisfied that there is an urgent need for which no other provision exists. Where any advance is made, a supplementary estimate must be laid before the National Assembly as soon as is practicable for the purpose of properly authorising the replacement of the amount advanced.

109. The statement of receipts and payments of the Contingencies Fund for the fiscal year ended 31 December 1994 is shown on pages 249 to 250. Total payments out of the Contingencies Fund amounted to \$639.111M while amounts totalling \$88.3M were received from the Consolidated Fund.

110. The amount of \$88.3M shown as receipts of the Contingencies Fund from the Consolidated Fund in 1994 represents advances made in 1993 but cleared by supplementary estimates approved in April 1994. The supplementary amounts approved in 1994 in relation to advances made in 1993 were only paid to the Contingencies Fund by the Consolidated Fund in May 1995. Those amounts were, however, brought to account in December 1994.

111. Of the advances totalling \$639.111M made in 1994, no amount was cleared by way of supplementary provision in 1994 despite the fact that some of the advances were made as early as August 1994. There was therefore a considerable delay in clearing such advances contrary to the explicit provisions of the Law. This delay in clearing advances resulted in the fund being in a deficit position at the end of the year.

112. In my report for 1993, I pointed out that the ledgers had not been updated since September 1987. Very unfortunately, this unsatisfactory situation has not yet been corrected.

113. As mentioned earlier, it would appear that the Contingencies Fund is being abused to some extent. Below are some examples of "unforeseen and urgent" purposes for which advances were granted from the Contingencies Fund during 1994.

DATE	HEAD/ DIVISION	PARTICULARS ON CONTINGENCIES FUND ADVANCE WARRANT	AMOUNT
15 Aug	Region 6	To purchase a motor car for the Regional Administration	2,100,000
17 Aug	Min. of Pub works	To upgrade Black Bush Road Corentyne. To upgrade Cane Grove Road, ECD which is in a deplorable state.	12,000,000 6,000,000
9 Sept	Min. of Pub Works	To effect repairs to certain sections of the Demerara Harbour Bridge	48,500,000
11 Oct	Min. of Pub works	To pay for Traffic Management of the Demerara Harbour Bridge to General Construction Company Limited.	25,000,000
19 Oct	Region 9	To make final payment on the purchase of one (1) Double Cab 4x4 Nissan vehicle for Region No. 9.	500,000
19 Oct	Min of Legal Aff	Purchase of switch board for the Court of Appeal.	636,000
27 Oct	Min of Foreign Affairs	Additional amount required to purchase Motor Car for Ambassador in Caracas	1,013,760
28 Nov	Min. of Pub works	Rehabilitation of Piers at the Demerara Harbour Bridge.	25,000,000
28 Nov	Min of Pub works	Rehabilitation of stellingings	20,000,000
8 Dec	Min. of Pub works	To pay salaries in lieu of leave for six Regional and Vice Chairmen 1990 - 1992, etc.	3,471,300
30 Dec	G.D.F	To defray unbudgeted expenditure for 1994.	19,744,000
30 Dec	Ministry of Finance	To effect payment of increased refunds of revenue to the Guyana Rice Export Board in respect of Rice Levy A"	124,039,493

114. While it is difficult to make a definitive statement on the criteria of "unforeseen and urgent", it is quite clear that such criteria can be open to abuse. In addition, the fact that many of the advances were granted late in the year, e.g. 30 December, suggests that excess expenditure may have been incurred before the advances were approved. The use of the Contingencies Fund should be closely scrutinised for abuse. Under no circumstances should public officers be permitted to incur unauthorised expenditure and then have their actions legitimised by the issuance of Contingencies Fund advance warrants.

**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**

115. 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.

116. The Minister may authorise the making of advances from the Deposits Fund not exceeding in the aggregate \$8M, 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.

117. 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 23 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.

118. 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 regards to the Deposits Fund.

119. According to confirmation received from the Bank of Guyana, the balance on the Deposits Fund as at 31 December 1994 was \$4.085 billion. The ledger was, however, not updated since September 1987, and reconciliation of the bank account appeared to be greatly in arrears. Attempts were, however, made to reconcile the account for the period January to December 1994, but in the absence of reconciliation in the intervening period, such reconciliations could not be relied on. It is a source of concern that no action has been taken to reconcile this account although I have drawn attention to the need for reconciliation since my report for 1993.

120. As mentioned earlier, proceeds, from the divestment during 1994, of State entities and assets totalling \$984.2M were held in the Deposits Fund bank account instead of being paid over to the Consolidated Fund. Had such transfer been made, the balance on this account would have been reduced to \$3.1 billion.

121. My audit revealed that records at the Accountant General's Department are not maintained in such a manner as to adequately monitor or control advances granted from the Deposits Fund. Given the records maintained, it is not possible to easily ascertain either the total advances made or the total amounts outstanding. For this reason, it was not possible to confirm that advances were within the statutory limit.

122. In the light of the fact that the records have not been updated for eight (8) 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 \$3.1 billion represents funds belonging to the Consolidated Fund.

THE CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

123. The Current Assets and Liabilities of the Government comprise primarily 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.

124. 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.

125. 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 thirteen (13) 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 and 1993 reports but also in my special reports for the years 1982 - 1985. Despite this, no action was taken to have financial reporting for 1994 in respect of the financial position of the Government.

126. 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.

127. The following sets out the positions as at 31 December 1993 and 1994 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	1994
	\$'000	\$'000
Consolidated Fund - Account No. 400	(23,175,480)	(10,351,607)
Contingencies Fund - Account No. 403	151,295	260,451
Deposits Fund - Account No. 401	5,742,991	4,085,487
	<hr/>	<hr/>
TOTAL	(17,281,194)	(6,005,669)
	<hr/>	<hr/>

128. 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.

129. In addition to the three (3) statutory accounts referred to in the preceding paragraph, there were 751 other bank accounts which reflected net balances totalling \$16.446 billion as at 31 December 1994. The following list sets out the balances in excess of \$100M:-

ACCOUNT NO.	DESCRIPTION	BALANCE \$'000
969	Monetary Sterilization	8,519,244
402	Accountant General for Non Sub-Accounting Ministries	8,511,310
405	Accountant General for General Account	3,182,519
404	Accountant General for Redemption of Treasury Bills	781,799
929	Ministry of Works - Main A/c	490,159
489	Customs & Excise Revenue A/c	453,055
490	Inland Revenue Dept. Revenue A/c	419,976
902	Ministry of Labour - Public Assistance A/c	213,150
938	Ministry of Agriculture Main A/c	184,124
981	Revenue account for non-sub- accounting Ministries/Departments	167,778
871	Human Resource Development & T.P Main A/c	165,777
978	Counter Part Fund Rehab Project	157,402
458	Ministry of Foreign Affairs - Salaries Account	126,562

130. In relation to the Monetary Sterilization Account, the Bank of Guyana by letter dated 9 September 1994, has argued 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.

131. Taking at face value 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 1994 totalled \$6.135 billion, as shown below:-

	\$'000
Consolidated Fund	(10,351,607)
Contingencies Fund	260,451
Deposits Fund	4,085,487
General Account	3,182,519
Treasury Bills Account	781,799
Accounts of Ministries & Departments	8,176,821
	<hr/>
TOTAL	6,135,471
	<hr/>

132. The vast majority of Government bank accounts had, however, not been reconciled for several years, and therefore the balances as at 31 December 1994 could not be satisfactorily determined. Nevertheless, the total balances on all Government bank accounts, which as shown above stood at a positive \$6.135 billion, gives an rough idea of the financial position of the Government as at 31 December 1994. These are significant funds which require proper control and accounting to achieve an optimum measure of funds and cash management.

133. Included in the list of balances of Government bank accounts as at 31 December 1994, were three hundred and ninety-five (395) accounts which became inactive during the period 1981 to 1994. Of these, ninety-five (95) reflected overdrawn balances totalling \$64.035M while three hundred (300) accounts had positive balances totalling \$43.943M. It would appear that these overdrafts were incurred without authority. It is surprising that no action has been taken to close these accounts and transfer the credit balances to the Consolidated Fund.

134. Excluding the overdrawn balance of the Consolidated Fund, and apart from the inactive accounts, ninety-eight (98) accounts reflected overdrawn balances totalling \$1.246 billion as at 31 December 1994. Overdrafts create the possibility of cost to the Government by way of interest charges.

135. Further, 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 by the ninety-eight (98) active accounts or the ninety-five (95) inactive accounts. These authorities should be sought immediately and more

diligent control exercised over the management of bank accounts.

APPROPRIATION ACCOUNTS OF ACCOUNTING OFFICERS

136. The Appropriation Accounts of Accounting Officers for the year ended 31 December, 1994 in respect of the votes for which they were responsible, comprising both capital and current, are shown on pages 251 to 375. 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

137. The statements of receipts and disbursements by Principal Receivers of Revenue for the year ended 31 December, 1994 are shown on pages 376 to 398. 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

138. The Salaries Bank Account was last reconciled to December, 1991 and according to the bank statement for December, 1994 it showed an overdraft of \$4,611,845. The Cash Book was not balanced for the month of September and test checks revealed that a number of payments were also not recorded. Evidence was not seen to indicate that the Cash Book was checked and certified by the responsible officer(s).

139. The old Salaries Bank Account which had not been in operation since July, 1991 had not been reconciled since October, 1984 and was overdrawn by \$19,351 as at December, 1994. This matter was also drawn to attention in my Report for 1993.

140. Evidence was not seen to indicate that the amounts deducted from employees salaries, employer's contributions and the amounts paid over to the National Insurance Scheme were reconciled.

Other Charges

141. A list of all telephones on which the overseas direct dialling facilities were allowed was not provided for inspection. The telephone register was not written up to distinguish between official and private overseas calls. Further, the register bore no evidence of periodic supervisory checks.

142. Records such as Bank Statements, acknowledgements for amounts remitted, returns of payments to students, and balances on hand at year-end were not presented for examination in respect of the Brazilian and Venezuelan Consulates.

143. The Ministerial Tender Board was not operational for seven (7) months in the year. When the Board was operational the following procedures were not adhered to:-

- (a) Invitation of tenders for supplies, works and services were not made by way of advertisements in the official gazette and newspapers.
- (b) The envelopes in which tenders were submitted were not retained for audit purposes.
- (c) Bids were not opened at an appointed time in the presence of tenderers.
- (d) Lists of tenders were not prepared and initialled by the Chairman of the Board.
- (e) Certificates of compliance from the Commissioner of Inland Revenue were not submitted by a number of persons who were awarded contracts.

144. The Main Bank Account which was last reconciled to December, 1991 reflected a credit balance of \$29M at year-end. The previous Main Bank Account which ceased to be operational in July, 1991 was last reconciled to February, 1981 and no bank statements for 1994 for this account were made available for inspection.

145. Financial returns for Inter Departmental Allocation Warrants with outstanding balances totalling \$518,581 were not received by the Ministry. As a result, the allocations were not cleared at year-end.

Stores and Other Public Property

146. Log books for only five (5) vehicles were maintained. Those log books which were maintained did not contain details of fuel purchased or for fuel consumption and consequently effective control was not exercised over the purchase and consumption of fuel for these vehicles.

Other Matters

147. The bank reconciliation for Imprest Account No. 934 for December, 1994 revealed that:-

- (i) An amount of \$125,013 was shown as erroneously credited to the account since 22 August, 1991.
- (ii) Another amount of \$14,275 was shown as cheques erroneously debited to the account.

148. The other Imprest Bank Account No. 935 with an allocation of \$900,000 reflected a cash book balance of \$520,455 at year-end although the imprest was fully retired. Advances received

for overseas visits were deposited into this account from which payments were then observed to be made. This practice was unauthorised as funds in respect of the imprest and advances from the Accountant General for overseas visits were kept together. Notwithstanding this, evidence was not seen to indicate that reconciliation was effected to ascertain all outstanding amounts in the account that should be refunded to the Accountant General in respect of advances received for overseas visits.

149. An examination of the bank reconciliation statement for account No.935 at year-end revealed the following discrepancies:-

- (i) Details of debit advices totalling \$3.405M which had been reflected in the statements for several months were provided for audit examination.
- (ii) Cheques totalling \$2.931M were shown as erroneously deposited 31 December 1992 to this account.
- (iii) Cheques totalling \$1.155M were shown as erroneously debited.

150. An Imprest bank account which had ceased to be operational reflected a balance of \$4.602M at year-end. In addition, it could not be ascertained when last this account had been reconciled.

151. Eight (8) cheque books for Bank of Guyana Account No. 838 were kept in the office safe. However according to the confirmation received from the Bank of Guyana, this Account showed a static balance of \$24,516 since December, 1993 and was described as Ministry of Economic Development (D.I.E.C.).

HEAD 2

GUYANA DEFENCE FORCE

Expenditure Control

Employment Costs

152. Evidence was not seen to substantiate that the Return of Employees Emoluments submitted to the Commissioner of Inland Revenue was reconciled and agreed with the vote accounts. Certified bank reconciliation statements in respect of the

Guyana National Cooperative Bank salaries account for the year were not presented for audit. In addition, the cash book reflected a balance of \$2.297M instead of a NIL balance at year end.

153. Test checks carried out on the salaries bank account revealed that payments other than salaries amounting to \$12,352,228 were made from this account to purchase foreign currency for Guyanese soldiers assigned to Haiti to defray expenses such as fuel, materials, spares and foodstuff. An appropriate authority for permission to use the salaries bank account for this arrangement was not provided for inspection.

154. The register kept to record details of the above payments other than wages and salaries from the salaries bank account with effect from January, 1994, revealed that several payments were not reimbursed at 31 December, 1994. As a result the amounts shown as expenditure in the Appropriation Account is understated by the amounts not reimbursed at 31 December, 1994 since these represent actual expenditure for 1994.

155. Unpaid wages and salaries were deposited into an unpaid salaries account. Test checks carried out on the account revealed that payments for purchases of foodstuff, spares, equipment, foreign currency, athletes suits and gifts amounting to \$11,448,453 were made from this account. The authority from the Secretary to the Treasury to make these payments from this account was not provided for inspection.

156. The cash book for the unpaid wages and salaries bank account reflected a balance of \$449,925 at year end. A list of all unpaid salaries and wages was not presented and as a result it could not be determined how long these amounts had been in the account. The unpaid salaries bank account was last reconciled up to September, 1994. An examination of the reconciliation statement revealed that there were a number of adjusting items dating back from 1981 to 1989 which had not yet been cleared.

Other Charges

157. An examination of the telephone register revealed that the nature of overseas calls were not stated. As a result it was not possible to determine whether all calls were made for official use. No evidence of any supervisory checks was seen in the register.

158. Payment vouchers for the months of July and October, 1994 were not presented for examination. As a result the propriety of these expenditures incurred could not be established.

159. Purchase of dietary supplies were charged to either Subheads 302 - Materials, Equipment and Supplies and 314 - Other. Copies of the budgetary proposals submitted to the Ministry of Finance were not provided for audit to justify the charges to both subheads.

160. A contract register was not kept and, as a result it could not be determined whether the return of contractors' earnings submitted to the Commissioner of Inland Revenue was complete and accurate.

161. The following unsatisfactory features were observed in respect of Tender Board Procedures for the supply of goods, works and services:-

- (a) During the year purchases were made from suppliers where the value of items purchased or group of items purchased would have required the award of contracts by the Central Tender Board (subject to the approval of Cabinet for supplies in excess of \$6,000,000). However Central Tender Board approvals were not obtained for those purchases and contracts entered into with the respective individuals.
- (b) It was observed that when advertisements were made and tenders invited by the Central Tender Board, tenders received were forwarded to the Accounting Officer of the Army for recommendations instead of adjudication by the Central Tender Board. This practice was considered unsatisfactory. Purchases made by the Guyana Defence Force were dealt with by the Departmental Tender Board.
- (c) An examination of payment vouchers for purchases of supplies revealed that covering approvals were not obtained by the Departmental Tender Board after the supplies were purchased and received.
- (d) In several instances purchases were made from private suppliers for items which could have been obtained from Government Agencies but certificates of unavailability were not produced to acquire the items from other sources.
- (e) Several purchases were made without observing the requirement to obtain written quotations in accordance with financial instructions.

162. The following observations were made in respect of the Appropriation Account:-

- (a) Virement warrants were not submitted to substantiate the total virements shown in the Appropriation Account.
- (b) Financial returns were not received in respect of two (2) Inter Departmental Allocation Warrants issued totalling \$890,000 so that these Warrants could have been cleared.

Revenue Account

163. During the year revenue from the sale of farm produce totalling \$1,654,403 was credited to the vote instead of being paid to revenue. This arrangement would result in expenditures being incurred in excess of what was approved by Parliament and a shortfall of revenues being accounted for.

Stores And Other Public Property

164. It was previously reported that the amount of US\$97,664 was retained from the proceeds derived from the sale of a Beechcraft aircraft, by the company that acted as agents for the Force, as fees for services rendered. The State Solicitor's Office was requested to review this matter with a view of arriving at a more equitable sum to be retained by the company. The Agreement of Sale and Agency agreement between the Army and the Agent has not been presented for inspection by the State Solicitor and to date this matter has not been satisfactorily settled.

165. A register of gifts was not maintained in the approved format and returns of gifts received totalling \$11.4M were not sent to the Secretary to the Treasury, Accountant General and Auditor General. No evidence was available to substantiate the fact that the value of any gifts received were reflected in the public accounts.

Other Accounts

166. Repayments were not made in respect of a motor car advance of \$220,875 issued to an officer. The authority to defer deductions was not produced for inspection. In addition instances were observed where advances were granted to some officers for which deductions had ceased. Details were not provided as to what action was being taken to recover the outstanding advances.

167. Revenue derived from the commercial operations of the Guyana Defence Force aircrafts was not paid into the Consolidated Fund as required by law but used to defray expenses. Expenditure met from these public revenues was not subject to the process of government's budgetary controls and Parliamentary approval. Further, revenue derived from the use of the aircrafts and expenditures made therefrom was not reflected in the public accounts. Evidence was not seen to indicate that arrangements were put in place for the preparation of financial statements, the audit thereof and reporting to Parliament.

Sale of four (4) Coast Guard Vessels

168. During the year the procedures adopted for the disposal of four (4) coast guard vessels were not carried out in accordance with approved financial instructions. In particular the following important procedures were not adopted:-

- (a) the appointment of a Board of Survey by the Secretary to the Treasury to survey the assets;
- (b) the advertisements, receipt custody and opening of tenders, listing of tenders and initialling of entries etc; and
- (c) the approval of sale by the Secretary to the Treasury.

169. Recommendations were made to readvertise the vessels for sale and for the approved procedures to be followed.

HEAD 3

GUYANA NATIONAL SERVICE

Expenditure Control

Employment Costs

170. The diary of paychanges was not written up to date and several changes in respect of appointments, dismissals, retirements, promotions and terminations were not stated therein. The salaries cash book reflected a balance of \$1,381,106 at year-end instead of a nil balance.

171. During 1994 a private accounting firm was awarded a contract for \$600,000 to reconcile the salaries bank account, of which the amount of \$300,000 was paid on 30 December 1994. The remaining balance of \$300,000 was paid in 1995. The following observations were made in respect of the contract:

- (a) Advertisements were not made in accordance with the tender board procedures before the award of the contract. Instead three firms were written to requesting the submission of bids.
- (b) The Secretary to the Treasury's approval was not seen for the waiver of the tender board procedures.
- (c) A formal contract document was not seen for the award of the contract to the firm.
- (d) The amount of \$300,000 paid to private accounting firm on 30 December, 1994 was charged to Subhead 105 Semi-skilled operatives and unskilled. This charge represented a misallocation of expenditure as the subhead provided for the payment of salaries to staff on the fixed establishment.

172. There was no evidence that a reconciliation was done between the deduction schedules and the register of cheques paid over to the National Insurance Scheme.

173. Amounts totalling \$211,710 were recorded in the vote accounts for which entries could not be traced in the sub-treasury's payments cash book. It would indicate that the Appropriation Accounts had been overstated by similar amounts.

174. Payment vouchers totalling \$496,231 were not submitted for audit examination for the months of January to April and December, 1994. In addition payment vouchers for the months of August, October and a substantial part of November, 1994 were also not submitted for audit. The accuracy and completeness of these transactions could therefore not be verified.

Other Accounts

175. Some advances made from the Imprest Account were not authorised while others were not cleared promptly. In addition certified reconciliation statements were not submitted for the Months of November and December, 1994 for the imprest bank account. An examination of the uncertified reconciliation statement of the imprest bank account for the month of December, 1994 revealed that there were several outstanding items going back many years.

176. A personal advances ledger was not kept to record details of advances granted to officers, repayments made and balances outstanding. A reconciliation of the balance at the Department was also not carried out with the Treasury records.

HEAD 4

OFFICE OF THE PRIME MINISTER

Expenditure Control

Employment Costs

177. A Salaries Control Register was not produced for the period July to December, 1994. As a result, the monthly changes in employment costs could not be verified.

178. The telephone register was not satisfactorily maintained. The register revealed that telephone charges, in respect of the Office of the Prime Minister were recorded in the telephone register of the Ministry of Works and Communication. However, it was noted that in some cases adequate controls were not in place to ensure that all charges were recorded in the telephone register against the respective telephone numbers.

179. The three (3) quote system was not always 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 reasonable and the most competitive or whether value for money was obtained.

Stores And Other Public Property

180. The sectional inventory record produced was not updated for the year nor was there evidence of periodic supervisory checks. In the circumstances it could not be determined whether all fixed assets under the control of the Ministry were duly accounted for. In addition furniture, equipment and vehicles operated by the Office were not marked to identify them as Government property.

181. It was noted that over eighty (80) percent of repairs to vehicles were done on contract by a private individual, but bills in support of parts, etc. supplied to effect repairs were not produced for audit examination. As a result, the propriety and accuracy of the expenditure incurred for repairs could not be satisfactorily determined.

HEAD 5

PARLIAMENT OFFICE

Expenditure Control

Employment Costs

182. The Salaries Bank Account had not been reconciled since December, 1988 and even though the Cash Book reflected a nil balance at the end of each month the bank statements showed large credit balances. In the absence of a reconciliation between these records, the accuracy of such balances could not be satisfactorily determined.

183. The Travelling Register was not properly maintained as relevant information including vehicle registration numbers, cubic capacity and details of insurance coverage were not recorded. The Accounting Officer explained that efforts were made to obtain the information from Members of Parliament but these efforts had unfortunately so far proved futile.

184. The Imprest Bank Account was not reconciled since 1991. It was explained that some work had commenced on the reconciliation of this account but progress was slow.

HEAD 8

PUBLIC AND POLICE SERVICE COMMISSIONS

Expenditure Control

Employment Costs

185. Pertinent information such as Government Order numbers, dates of Appointment and General Service Salary Scales were not recorded in the salaries register. The Diary of Paychanges was not written up for the months of November and December and entries recorded in the Diary could not be traced to the salaries control register. A register of unpaid salaries was not kept for the year under review. An examination of the reconciliation statement for the salaries Bank Account for the month of December revealed that stale-dated cheques totalling \$36,041 were shown as items in the statement and uncleared reconciling items since 1985 were also reflected.

186. Instances were noted where travelling allowances had ceased but reasons for such cessation were not stated in the travelling register. In addition, relevant information such as

mileage ceiling, insurance company and policy number, and the authority for the payment was not stated in the register.

Revenue Control

187. Duplicate copies of receipts were found to be retained in the General Receipt Books instead of being issued to the payers.

Other Matters

188. Bank Reconciliation Statements in respect of the Imprest Account reflected reconciling items dated since the beginning of the year. In addition, advances were issued to officers to facilitate wages payments from the Imprest contrary to the purpose for which the imprest was given.

HEAD 9

TEACHING SERVICE COMMISSION

Expenditure Control

Employment Costs

189. The Salaries Bank Account was not reconciled and it reflected an overdraft of \$54,695 at the end of the year. The overdraft resulted from the unauthorised use of a cheque which was stolen from the Commission in November, 1989 and encashed for \$129,780. The reconciliation of the Imprest Bank Account had not been performed for several years. It was explained that even though the account was reconciled for some months in 1994 it could not be satisfactorily brought up-to-date.

HEAD 10

PUBLIC PROSECUTION

Expenditure Control

Employment Costs

190. The Salaries Bank Account was not reconciled for the period under review. Bank Statements were not produced for audit examination for the periods June to August and November to December, 1994. Periodic supervisory checks were not evident in the Salaries Cash Book. A Register of all deductions paid over to all but two agencies was not kept. A diary of paychanges was not maintained to record paychanges of employees.

Other Charges

191. There were no evidence of supervisory checks in the Telephone Register for the period under review.

Stores and Other Public property

192. A Sectional Inventory as well as a Master Inventory was not presented for audit.

193. Duplicate copies of the Imprest Cash Book were not submitted with payment vouchers for recoupment as required by financial instructions. The Imprest Bank Account was not reconciled for the period under review. Failure to have this reconciliation done promptly could lead to fraud and irregularities remaining undetected for considerable periods.

HEAD 11

PUBLIC SERVICE APPELLATE TRIBUNAL

Expenditure Control

Employment Costs

194. Relevant information such as Government Order reference, Date of Appointment, etc., was not recorded in the Salaries Register. The Salaries Bank Account was not reconciled for the period under review. There was no evidence of a reconciliation of the Travelling Register with the Vote Account Book.

HEAD 12

ELECTIONS COMMISSION

195. Fuel and lubricants purchased were not recorded in the goods received book and stock ledger.

196. Telephone charges totalling \$104,000 were paid by this office for the year under review. However, it could not be determined what charges related to overseas calls and local calls for the total charges were entered in block in the telephone register. In addition, it could not be determined whether all the calls were made in the public interest.

197. A register of safe and contents and key holders was not kept for the entire year under review.

198. The Ordinary Imprest Account had an allocation of \$200,000 and was last reconciled in September, 1994.

199. The advances register was not written up for the period 8 July, 1994 to 30 December, 1994 and bore no evidence of supervisory checks for the year.

HEAD 13

PUBLIC UTILITIES COMMISSION

Expenditure Control

Employment Costs

200. A reconciliation of Telephone Register with the Votes Ledger was not done for the period under review.

Stores and Other Public Property

201. Issues of Stores were not recorded using Internal Stores Requisitions as required by Stores Regulations. Instead, stores issued were acknowledged in the Stock Ledger without the evidence of signatures of persons uplifting stores items. As a result, these issues could not be properly accounted for. The Stock Ledger kept by the Commission was not satisfactorily maintained. Ledgers did not detail the items received or from whom received.

HEADS 14, 17, 18, 19

MINISTRY OF LEGAL AFFAIRS

Expenditure Control

<u>HEAD</u>	<u>DESCRIPTION</u>
14	Ministry of Legal Affairs
17	Attorney General
18	Official Receiver
19	Deeds Registry

Employment costs

202. An unclaimed Salaries/Wages Register was not kept although refunds totalling \$426,980 were made for the year under review.

203. The Salaries Bank Account was not reconciled for the entire year. The Salaries Cash Book was written up only to September and was not properly maintained as the receipts column was not written up and balanced monthly.

204. The Salaries Account which had not been in operation since the beginning of the year reflected a debit balance of \$1.636M at the time of the audit. However, at the end of May a cheque for \$3,939 was debited to this account which further increased the debit balance to \$1.640M at the end of the year.

205. Charges for local and overseas telephone calls were not shown separately in the telephone register and there was no evidence of any supervisory checks of the register. Telephone charges paid could not be traced in the telephone register kept at the Attorney General's Department since the payment voucher number and bill numbers were not quoted.

Other Charges

206. Electricity charges totalling \$58,280 for the Deeds Registry were met from funds from Official Receiver for the month of August, 1994.

Revenue Control

207. The Register of Controlled Forms was not satisfactorily maintained at the Deeds Registry. There was no evidence of proper authorisation of receipt books issued and no annotation in respect of books completed and returned. In addition, several receipt books were not presented for audit. The Controlled Forms Register also indicated that twenty-two (22) receipt books were issued to Sub-Registry, Berbice but five (5) of these books were being used in Georgetown.

208. General receipts were prepared by the officer receiving revenue in breach of financial regulations. In addition, receipts were recorded in the collectors cash book statement by the cashier instead of a separate officer. Acknowledgement receipts were not seen for revenue remitted to the Accountant General's Department for the entire year under review. These were serious breaches of control and I was not satisfied that receipts were recorded accurately or completely.

209. It was noted that twenty-five (25) businesses were not recorded in the Register of Business Names. It was explained that this lapse was due to a shortage of stationery in 1994. In addition the Register of Business Names bore no evidence of any supervisory checks and approval by the Registrar in respect of

new businesses. It was observed that important information such as the nature of business, principal place of business, date and number of receipt issued was not recorded in the Register of Business names for six (6) businesses:

210. The Register of Trade Marks bore no evidence of supervisory checks. The Register of Companies bore no evidence of check by a senior officer for the entire year under review. The Register of Opposition to Transport was not properly maintained and bore no evidence of supervisory checks. In addition several Opposition to Transport Files were not seen although entries were recorded in the register.

211. Inventory records were not kept and in the circumstances it could not be determined whether all assets under the control of Deeds Registry were duly accounted for.

212. The Administration of Patoir account reflected a static balance of \$15,059 since January, 1994 and no cash book was maintained for this account.

HEAD 15

SUPREME COURT OF JUDICATURE

Expenditure Control

Employment Costs

213 The salaries cash book was not properly maintained during the period January to August, 1994. The Salaries Bank Account was overdrawn by \$3.6M at year end and was not reconciled for the year under review.

214. An examination of the National Insurance Scheme deduction records revealed that the amount reflected on the acknowledgement receipts from the Scheme for the period March to June, 1994 differed from that shown on the schedules and paysheets. In addition, payments to the Scheme for June and July, 1994 were omitted from the salaries cash book. The records kept for the Scheme bore no evidence of supervisory checks.

215. The Travelling Register was not properly written up for the period under review as information such as vehicle registration number, cubic capacity, and insurance coverage were not always recorded. Half-yearly returns of travelling

were not prepared and submitted to Public Service Ministry as required by circular instructions. In addition, the travelling register bore no evidence of supervisory checks.

Other Charges

216. Financial returns in respect of Inter Departmental Allocation Warrants received were not prepared and submitted to the respective accounting officers for the months of July, August and September.

217. The Main Bank Account reflected a balance of \$61.061M at year end while the cash book showed a balance of \$182,806 but a reconciliation was not done for the year to attest to the accuracy of these balances.

218. The register of used and unused cheques, the cheque order register and payment voucher numbering book bore no evidence of supervisory checks.

219. Payment vouchers for the months of November and December, 1994 and also one hundred and twenty-seven (127) other payment vouchers totalling \$8,510,204 were not presented for audit examination.

220. Cheque order vouchers totalling \$4,392,707 were outstanding at the end of the year.

Revenue Control

227. At the conclusion of the audit, Collectors' Cash Book/ Statements were not written up for the period May to December, 1994. Collectors' Cash Book/ Statements were not submitted on a fortnightly basis to the Accountant General's Department as required by circular instructions. A revenue collectors chart, revenue account and revenue control account were not kept for the period under review.

Stores and Other Public Property

222. Evidence was not seen that inventory records were checked periodically. In the circumstances, it could not be determined whether the fixed assets under the control of the Supreme Court were properly accounted for. A register of keys to the safe and safe contents was not maintained.

223. An Imprest Account which was not operational during the year reflected an overdraft of \$1,125,616 at year end.

224. In April, 1994 another Ordinary Imprest Account was in operation with an allocation of \$650,000 and reflected a balance of \$132,397 at year end. This account which was short-retired by \$457,386 at year end was also not reconciled for the period under review.

225. Witnesses' and Jurors Imprest Bank Account with an allocation of \$100,000 was reconciled only up to November, 1994.

NEW AMSTERDAM SUPREME COURT

226. Requisitions for receipt books were not prepared in duplicate. In addition, the requisition was retained at Head Office. As a result, it was difficult to ascertain whether all counterfoil books received were accounted for.

227. A Register of used and unused receipts and cheque books was not kept. As a result details of all cheques and receipts used/unused at the end of each day could not be readily determined.

228. Revenue was collected, recorded and banked by the same individual and deposit slips were not checked by a senior officer after banking was done.

229. An examination of the controlled form register revealed that the officer uplifting receipt books did not sign in this record and several receipt books were not presented for audit examination.

230. Two (2) receipt books were not recorded in the Register of Controlled Forms.

231. Mails received were not opened, as required, in the presence of two (2) officers. All mails received were recorded in a documents' received book which was not subject to check by a senior officer.

232. The cash book for the Civil Witness Account was not properly maintained and the bank statement for this account for the month of December showed a balance of \$38,470. Bank

reconciliation was not done for the period under review.

233. Monthly reconciliation of Witness and Jurors Imprest Account was not done for the entire period under review although bank statements were received. Bank statement for December showed an overdraft of \$4,105 while the cash book reflected a balance of \$3,265 at year end. The cash book bore no evidence of supervisory checks for the period under review.

234. This account was not reconciled for the entire year under review. The cash book reflected a balance of \$195,723 as compared with an overdraft bank balance of \$94,196 at year end.

235. An inventory record was not kept for the entire, year under review and as a result, it could not be determined whether all fixed assets were duly and properly accounted for.

HEAD 16

MAGISTRATES

GEORGETOWN MAGISTRATE'S COURT

Expenditure Control

Employment Costs

236. The Salaries Bank Account for the Georgetown Magistrates' Court was overdrawn by \$10.608M at year end. The payments column of the cash book was not totalled for the period reviewed. In addition, the bank account was not reconciled for the period reviewed. In the circumstances the balance on this account could not be determined.

237. Employees at the Georgetown Magistrates' Court acknowledged receipt of their salaries on duplicate paysheets. This was due to the fact that paysheets were not passed for payment by the Supreme Court and funds were not always available at the time of the payment of salaries.

238. The Salaries Register was not properly maintained since relevant information such as paysheet voucher number, and date paid were not recorded for the period September to December, 1994.

239. A Register of Unpaid Salaries was not kept but details of unpaid salaries were kept in a file. At the time of the audit unpaid salaries for the period January to May, 1994 were not refunded to the Central Accounting Unit.

240. The Salaries Cash Book and Diary of Paychanges bore no evidence of supervisory checks.

241. Contributions were not paid over the National Insurance Scheme for the entire period under review.

Revenue Control

242. Foolscap sheets were used to record revenue collected instead of the prescribed Collectors' Cash Book/Statement for the period January to August, 1994. In addition, details of the disposal of cash such as bank deposit slip numbers, date deposited and amounts were not recorded. As a result, it could not be determined whether all revenues collected were properly and promptly brought to account.

243. The original copies of the Collectors' Cash Book/Statement and related receipts were not submitted to the Registrar of the Supreme Court. In addition, half-yearly returns of arrears of revenue were not prepared for the period reviewed.

244. The Register of Controlled Forms was not properly maintained since entries were not recorded in a sequential order and as a result issues were not recorded in sequence. In addition, eight (8) receipt books were also not recorded in the register.

245. The Civil Record Book was not written up to reflect dates of decisions and decisions taken by Magistrates on 670 case jackets. In addition, from a total of 1566 case jackets 570 were not presented for audit examination. The civil record book bore no evidence of supervisory checks.

246. The Criminal Record Book showed 13,731 cases recorded of which 5256 were not presented for audit examination. In addition, this record was not written up to indicate decisions taken by Magistrates when cases were completed. This record bore no evidence of supervisory checks for the entire period under review.

247. The Fines Register showed 116 case jackets with fines totalling \$62,946 which were unpaid at the time of the audit and related to the year reviewed. In addition the fines register was not written up for the months of November and December, 1994. This record bore no evidence of supervisory checks.
248. There was no evidence that commitment warrants were served on defaulters for the period under review and the commitment warrants register was not presented for audit. As a result, the number of commitment warrants issued for the period reviewed could not be ascertained.
249. Several instances were noted where cash bail was escheated by Magistrates but no evidence was seen to indicate whether these amounts were paid over to revenue. Further, because of the unsatisfactory manner in which the records were kept, it could not be determined whether all monies in respect of escheated bail were properly accounted for.
250. An examination of the Traffic Ticket Record revealed that 5392 traffic tickets were issued for fines totalling \$808,800 which were unpaid at the time of audit. This record bore no evidence of supervisory checks for the period reviewed.
251. The Suitors' Deposit Ledger was not written up for the period 14 June to 31 December, 1994. The Suitors' Deposit Cash Book was not written up to differentiate between cash and cheque payments. Further, cheque numbers were not recorded in the cash book. Cash collected in respect of the Suitors' Deposit was not banked daily as sums were retained to effect payments. The Suitors' Bank Account was not reconciled for the period reviewed. Both the Suitors' Cash Book and ledger bore no evidence of supervisory checks for the period reviewed.
252. A Register of Used/Unused Receipts and Cheque Books was not kept for the entire year.
253. A Control Ledger for the Bastardy Account was not kept for each case and as a result it was not possible to determine whether all ledger cards were presented for audit examination.
254. Receipt references were not shown in the Register of Writs, Cash Book and Property Book kept by the bailiff section. In addition case jackets reference were not always quoted in the Register of Writs and as a result it was difficult to trace

details to the case jackets.

255. Evidence was not seen that entries in the Property Book were checked to seizure notes, nor were checks seen in the Register of Writs.

256. The Register of Transports was not properly maintained as pertinent information such as case jacket numbers, amount of bail and name of defendant were not recorded therein. In many instances bail bonds were not attached to transports and several transports were found in transport files but were not recorded in the register. The Register of Transports bore no evidence of supervisory checks.

257. Sectional inventories were not produced for audit inspection. Periodic checks were not carried out to ensure that government assets were properly safe-guarded and accounted for.

258. The Stores Ledger was not properly maintained since in many instances the record was not updated, cast and balanced. In some instances balances of stock items were recorded when none were actually in stock.

WEST DEMERARA MAGISTERIAL DISTRICT

259. A Register of Used and Unused Receipts was not produced for the period under review. Collectors' Cash Book Statements together with General Receipts and Deposit Slips were not submitted to the Accountant General for the entire year.

260. The Collectors' Cash Book Statements bore no evidence of supervisory checks and Revenue returns and statement of arrears of revenue were not prepared for the entire period reviewed.

261. An examination of the register of Controlled Forms revealed that ten (10) receipt books were not produced for audit and three (3) were issued but not acknowledged

262. There was no official acknowledgement for the issue of cheque books issued for three (3) accounts for the Suitors' Deposits, Salaries and Bastardy for the year. Cheque books for these accounts were not listed separately nor were the account numbers stated to determine which books related to which account.

263. Mails were not opened in the presence of two officers. The columns provided for the initials of the receiving officer and the supervising officer were initialled by the same individual.

264. Nine hundred and forty-one (941) case jackets relating to criminal matters and fifty-four (54) relating to civil matters were not presented for audit examination.

265. The Traffic Ticket Record was only written up to November, 1994. In addition, many traffic tickets could not be traced in the Traffic Ticket Record.

266. Commitment warrants were not issued for outstanding fines during the period under review. As a result, fines totalling \$28,000 were still outstanding for 1994.

267. Cash totalling \$3.111M was utilised from the Suitors' Deposit to supplement the imprest as at year end. This amount however, could not be substantiated since records were kept to show how this amount was utilised.

268. A Register of Used and Unused Receipts in respect of the Suitors' Deposit Account was not kept for the period reviewed.

269. Cheque numbers were not quoted in the cash book for most payments made. There was no evidence of supervisory checks in the cash book, warrants register and the daily cash composition book.

270. Bank statements for the period May to August, 1994 were not presented for audit. In addition, bank reconciliation statements were not prepared for the year under review.

271. Although a number of distress warrants were issued for the year under review, annotations were seldom quoted in the Register of Distress Warrants to show the execution of the warrants.

272. Receipt books issued to the collecting officer for the year under review were not entered in the Register of Controlled Forms.

273. Case jackets were used instead of ledger cards to record the receipt and payment of money for the respective cases. Twenty (20) case jackets in respect of affiliation dues were not presented for audit examination.

274. A Salaries Register and a Salaries Cash Book were not kept for the period under review. The Salaries Bank Account operated on an overdraft for the entire year and at year end this account was overdrawn by \$3.843M. Bank statements for the months of May to August, 1994 were not presented for audit and reconciliation of this account was not done for the year.

275. Paysheets were not always received from Head Office in time for payment of wages and salaries, as a result substitute paysheets were prepared and cheques were drawn for the net amounts. Examination revealed that in many instances cheque numbers were not recorded on the paysheet for easy verification and officers did not always sign the paysheets acknowledging payment and there were no annotations as to whether these cheques were actually paid, refunded or cancelled in the absence of an unpaid register.

276. A register of contributions and a Register of Cheques paid over to the National Insurance Scheme was not presented for audit. Deductions to the Scheme were not paid over promptly.

277. An inventory record was not presented for audit verification.

EAST DEMERARA MAGISTERIAL DISTRICT

278. A Salaries Cash Book was not kept for the entire period reviewed. This account was not reconciled for the past five (5) years.

279. An examination of the bank statements revealed several instances of overdraft and at year end this account was overdrawn by \$366,725.

280. Foolscap sheets were used to record revenue instead of the prescribed Collector's Cash Book/Statement for the first half year.

281. Acknowledgement receipts for revenue paid into the main account were not produced for audit. In addition, half-yearly returns of arrears of revenue were not prepared as required by financial regulations.

282. The Fines Register was not totalled for the entire period reviewed. As a result, it was not possible to determine the total amount of fines collectible and collected for the year reviewed.

283. There was no evidence that commitment warrants were issued to defaulters for unpaid fines not collected during the year reviewed. A total of 420 case jackets were not produced for audit examination.

284. An amount of \$68,413 which was issued from the Suitors' Deposit Account to supplement the sub-imprest payments in 1992 was still outstanding at the end of 1994.

285. The Suitors' Deposit Account was not reconciled for the past five (5) years. However, the bank statement reflected a credit balance of \$8,845,100 at year end.

286. General Receipts were initialled and signed by the same person preparing them. The Bastardy Bank Account had not been reconciled since 1988.

287. There was no evidence to indicate that the sub-imprest of \$7,000 received in 1992 was retired at the time of inspection. In addition, the amount of \$68,413 which was withdrawn from the Suitors' Deposit in 1992 to supplement the sub-imprest was also outstanding.

NEW AMSTERDAM MAGISTERIAL DISTRICT

288. A Statement of arrears of revenue was not prepared and presented for audit for the entire period reviewed. As a result the total arrears of revenue at year end could not be determined.

289. Acknowledgement receipts were not seen for revenue paid into the Main Bank Account. The Register of Fines was completed in January, 1993 and no record was kept for the period reviewed. In the absence of such record it was difficult to determine the amount of fines collected, and the amount outstanding.

290. Commitment warrants were not issued for outstanding fines during the period reviewed.

291. Due to the non-operation of the Imprest Account, personal advances were taken from the Suitors' Deposit and were repaid whenever monies were collected from Head Office. Due to the slow processing of payment vouchers at Head Office advances from the Suitors' Deposit were outstanding for long periods. At the time of inspection outstanding advances at year end totalled \$75,092. A reconciliation of the Suitors' Deposit Account was not done for the entire period under review and no bank statements were not produced for audit examination.

292. The Imprest account which operated from advances taken from the Suitors' Deposit Account ceased operation in 1992. Included among the imprest payments totalling \$473,500 were advances from the Suitors' Deposit of \$470,000.

293. The Controlled Form Register did not indicate any evidence of supervisory checks. A register of used/unused receipts and cheques was not maintained for the period audited.

289. A statement of arrears of revenue was not produced for audit examination. As a result, the total arrears of revenue as at 31 December, 1994 could not be determined.

294. The fines register was last completed in January, 1993 and no other register was maintained for the period February to December 1993 and January to December, 1994. In the absence of this register, it was difficult to determine the amount of fines collectible, the position of pending cases, the amount of fines paid, the amount of fines outstanding and whether commitment warrants were issued for outstanding fines.

295. Commitment Warrants were not issued for long outstanding fines. This situation is not satisfactory and could result in loss of revenue.

296. The records in respect to fines did not indicate any evidence of supervisory checks.

297. The Traffic Ticket Register was not properly written up to show payments made. In some cases, when payments were made it was indicated by the word "paid" and the amount stated. However, numerous instances were observed where there were no annotation. The date of payments were also not stated in the register.

298. The Imprest ceased operation on 20 November, 1992 since it was operable on advances taken from the suitors deposits account, and not on the basis of reimbursement from Head Office. This situation arose because imprest payment vouchers totalling \$473,580 and paid since 1990 were still at Head Office for the reimbursement of the imprest. As a result, advances taken from the suitors deposit account totalling \$470,000 were still outstanding. In addition, personal advances were taken from the suitors deposit and were repaid whenever monies were collected from Head Office, on the basis of submitting payment vouchers. Advances taken from the suitors deposit account were outstanding for long periods and totalled \$75,092 as at 31 December, 1994.

299. Loans totalling \$3,653 were issued from the Suitors Deposit Account to personnel of the Supreme Court. However, the amounts were not recorded in the suitors cash book. This method of payment and record keeping was considered irregular and unsatisfactory.

300. A register of unclaimed suitors deposits was not maintained for the period January to December, 1994. In the absence of such a record it was difficult to determine the amounts remaining undrawn for over six (6) months after receipt of same and to verify whether these amounts were paid over to the Accountant General.

301. Bank reconciliation of the Suitors' Deposit Account had not been since October 1988 although bank statements were received to December, 1994. The bank balance at year end was \$1.084M as compared with the cash book balance of \$715,866.

302. The Salaries Account reflected a bank overdraft of \$5.522M at year end. The salaries cash book was last written up on 15 April, 1988. Further, a cheque book was not presented for audit examination. This state of affairs was considered unsatisfactory.

303. A register of exhibits was not maintained. As a result it could not be ascertained whether all exhibits were properly accounted for.

304. Reconciliation of the Bastardy and Maintenance Bank Account had not been not done for many years. Further, bank statements were not produced for audit examination. There was no evidence to indicate that periodic reconciliation was carried out between the ledger cards and the cash book.

305. One thousand seven hundred and twenty (1,720) case jackets were not produced for audit examination.

WHIM MAGISTERIAL DISTRICT

306. The Salaries Bank Account was overdrawn by \$1,309,199 as at 31 December, 1994. In addition, the bank account was not reconciled for the period under review. In the circumstances the balance on this account could not be determined.

307. Acknowledgement receipts were not seen for revenue remitted to Head Office for the entire year. A Revenue Chart was not presented for audit inspection.

308. Mail received through the post were not opened in the presence of two (2) officers as required by financial instructions.

309. A fines register was not kept for the period under review. In the absence of this record it was difficult to determine the amount of fines collectible, the position of pending cases, fines paid and those outstanding.

310. Five hundred and twelve (512) case jackets in respect of criminal cases with a total of \$373,000 collectible fines were not presented for audit examination. In addition, seven (7) case jackets in respect of civil matters were not presented for audit.

311. Receipt numbers were not always stated in the Criminal/Civil/ Ticket Record Book thereby making verification of payments difficult and time consuming. In addition this record bore no evidence of supervisory checks.

312. The Suitors Deposit Account was not reconciled for the entire period reviewed. The balance at bank as at the 31 December, 1994 was \$1,863,958 while that reflected in the cash book was \$1,482,272. This account was used for several unauthorised and improper purposes e.g. to meet office expenses such as travelling and postage. The suitors deposit cash book was not balanced on a daily basis.

313. Bank reconciliation of the Bastardy Account was not done for the entire period reviewed. This account was not reconciled since 1985 and reflected a balance of \$146,857 as at 31 December, 1994 while the cash book balance was \$221,601. A ledger account was not maintained for the year under review. In addition disbursement receipts were not referenced to case jackets/warrant numbers thereby making verification time consuming.

314. A total of thirteen (13) transports to the value of \$616,000 were not presented for audit verification.

315. Sectional inventories were not produced for audit. As a result, it could not be determined whether government's assets were properly safeguarded and accounted for.

SUDDIE MAGISTERIAL DISTRICT

316. A salaries cash book, diary of paychanges and salaries control register were not kept for the entire period under review. The Salaries Bank Account was not reconciled for the year reviewed. In addition, bank statements were not produced for this period.

317. A register of contributions to the National Insurance Scheme was not maintained for the entire year under review.

318. Five (5) receipt books and three (3) cheque books were not recorded in the register of controlled forms. A register of used and unused cheque and receipt books was not produced for audit examination.

319. Collectors' cash book statements for the period January to August, 1994 were prepared on foolscap paper instead of on the prescribed forms. In addition, the original copies of collectors' cash book statements as well as receipts were not submitted to the Supreme Court for the entire year under review.

320. A statement of arrears of revenue was not prepared for the entire year under review. Remittances received through the post were not opened in the presence of two officers. In addition, the Remittance Book bore no evidence of supervisory checks for the entire period reviewed.

321. One hundred and twenty (120) case jackets relating to fines were not produced for audit examination.

322. Outstanding advances totalling \$360,450 of which \$235,499 related to 1994 were issued from the Suitors Deposit account to meet expenses such as salaries. The prescribed forms were not used to record advances made from this account. Pieces of paper instead of the prescribed form were used to make advances from this account. In addition, an advances register was not kept nor were these advances recorded in the cash book. Several instances were also observed where officers were given further advances although they had large outstanding advances. The cash book was not balanced for the entire year under review. In addition, the suitors bank account was not reconciled for the entire period.

323. A difference of \$28,800 was observed between the amount paid from the bastardy account and the amount recorded in the cash book. As a result the cash balance in the cash book would be understated by \$2,000 while the bank balance overstated by \$28,800 respectively. This Account was not reconciled for the year under review. As a result, the accuracy of this account could not be established. In addition, the records bore no evidence of periodic supervisory checks.

HEAD 20

MINISTRY OF FOREIGN AFFAIRS

Expenditure Control

Employment Costs

324. Relevant information such as salary Scale, Government Order reference, date of appointment and National Insurance Scheme Number of several employees were not recorded in the Salaries Register. In addition there was no evidence of supervisory checks of the Salaries Control Register and the Diary of Paychanges.

325. Certified Bank Reconciliation Statements were not produced for audit examination for the period under review. However, a draft copy of February, 1994 Bank Reconciliation statement was produced which reflected an overdraft in the cash book of \$102,134,197 although the bank statements revealed large credit balances during the year. The Salaries Cash Book bore no evidence of supervisory checks. Instances were noted where the cheque numbers were not quoted in the Salaries Cash Book to

facilitate easy verification. A total of 104 advances were issued from the salaries account to facilitate payments of salaries, allowances and overtime.

326. An examination of the advance forms and related records revealed the following discrepancies:

- (a) Numerous instances were noted where advance forms were not signed by the approving officer.
- (b) A number of Advances were outstanding as at year end.
- (c) Advances were cleared in many instances long after they were due.
- (d) A number of advance forms were produced which could not be traced to the Advances Register. These forms contained a number of discrepancies.

327. Instances were observed where the amounts on acknowledgement receipts from the National Insurance Scheme differed from the amounts entered in the National Insurance Scheme Deductions Register. A reconciliation between these two records was not effected.

Other Charges

328. Relevant information such as type of allowance authorised, sum assured and policy number were not quoted in the Travelling Register. Half-Yearly Returns of travelling were not produced for audit examination. Instances were also noted where the voucher number and amounts paid were not quoted in the Travelling Register.

329. An examination of payment vouchers revealed that in several instances purchases were made from private suppliers. However, there was no evidence on the voucher to indicate that supplies were not available from Government Agencies. In addition there was no evidence to indicate that quotations were obtained from at least three private suppliers. A number of instances were noted where there were no annotations on bills as evidence that the goods were received and taken into stock. Also, there were numerous instances where Payment Vouchers were checked and approved by the same officer.

330. Fuel and lubricants charged were not recorded in the stores records nor in a vehicle log book, as none was kept. As a result fuel and lubricants purchased by the Ministry could not be accounted for, also it could not be verified whether the fuel and lubricants were utilised in the public interest.

331. The Electricity Charges Register bore no evidence of supervisory checks. A difference of \$3,282,085 was observed between the total payment as per Electricity Register and the total payments as per Votes Ledger.

332. The Register kept for Telephone Charges did not reflect relevant information such as payment voucher and cheque number to distinguish whether overseas calls were personal or official. A difference of \$33,116 in respect of overseas calls was observed between the actual overseas calls/bills and the amount actually paid. Also an unexplained difference of \$74,621. was observed between the Votes Ledger and the Telephone Register.

333. A payment to Stephen Utility Services for repairs at Ministry of Foreign Affairs under a contract for an amount of \$38,750 could not be traced to the Votes Ledger.

334. Payment vouchers totalling \$36,930,238 were not produced for audit examination. It was further observed that these vouchers were related to Salaries and Allowances to Missions. As a result the propriety of expenditure could not be ascertained.

335. The Contract Register was not evident with supervisory checks for the period under review. A number of Contracts were not presented for audit examination. In addition a contract Performance Register was not kept. Returns of Contractor's Earnings were not prepared and submitted to Commissioner of Inland Revenue for the year under review. Compliance certificates were not obtained from Contractors prior to the awarding of contracts. Instances were also noted where the amounts on the Contract Register differed from the amounts on the contract.

336. Several instances were observed where Payment Vouchers could not be traced to the Votes Ledger. As a result of these omissions the Votes Ledger would be understated by these amounts.

Revenue Control

337. Acknowledgement receipts from the Accountant General for Collectors Cash Book/Statement submitted for the year under review were not produced for audit examination. The Register of Controlled Forms was not written up in a manner to reflect the requisition/issue note reference so as to determine the amount

of books received/issued. Several instances were observed where receipt books were entered in the Register of Controlled Forms but were not produced for audit.

Stores And Other Public Property

338. A Goods Received Book was not kept for the period under review. Numerous cases of excesses and deficits were observed during a physical count of items of stores. An examination of Requisitions for the year under review revealed that requisitions were not sequentially numbered; reference to the Stock Ledger Folio was not quoted on requisitions; requisitions did not provide information to reflect the "Quantity supplied"; and the officer requisitioning stock did not sign the relevant requisition forms.

Other Matters

339. Releases made to Missions were not incorporated with the releases kept by the Ministry nor were there any records maintained to show total remittances, voted provision and expenditure of the Missions.

340. The Standing Imprest Account reflected an overdraft of \$51,635,187 at year end. This account was not reconciled for the year under review.

341. The allocation of the Ordinary Imprest Account was \$353,290. However, the summary of the Imprest Cash Book showed a total of \$689,916 which reflected a difference of \$336,626. Bank Reconciliation Statements for this Account were not prepared and submitted for audit. It could not be established when last this account was reconciled. Certified copies of bank reconciliation statements of overseas bank accounts were not submitted for audit examination.

GUYANA EMBASSY BRUSSELS

Expenditure Control

342. At the time of inspection, there was no sub-accounting officer at the Embassy. The last incumbent to that office resigned in August, 1993 so there was no one at the time of the audit directly responsible for the financial affairs of the Embassy.

343. A record of remittances was not kept to record remittances received. Receipt vouchers were not prepared to record remittances received as required by financial instructions. At the time of inspection, payment vouchers as well as the originals of the cash book were still at the Embassy.

344. The vote account book was not properly maintained, as entries were not initialled, columns were not totalled and the G\$ equivalent was not stated. In addition, there was no evidence of supervisory checks. As a result, it could not be determined whether financial statements as at 31 December, 1994 were accurately reported.

Other Accounts

345. A record of used/unused receipts was not kept to provide details of all receipts used/unused at the end of each day. In addition returns of unused receipts were not submitted to the Accountant General on a monthly basis. Acknowledgements were not seen for revenues remitted to the Accountant General's Department. The absence of these receipts would tend to indicate that revenues might not have been brought to account by him or receipts not yet forwarded to the Mission.

GUYANA EMBASSY, WASHINGTON, USA

346. The Vote Account Book was written up to April, 1994 at the date of the inspection in November, 1994. As a result, expenditure incurred in excess of allocations could not be detected and there was no control over expenditure.

347. A telephone register to record details of calls made by officers who were entitled to residential telephones was not maintained after March, 1994. Telephone bills were not certified by the supervisory officer to ensure that all calls made were official and were made in the interest of the public.

348. At the date of the inspection, payment and receipt vouchers for the period January to October, 1994 were still at the Embassy instead of being sent to the Ministry of Foreign Affairs.

Stores And Other Public Property

349. A master Inventory was not maintained. It was observed that a type written list of the items of Inventory was kept at

the Embassy. However, there was no evidence of supervisory checks.

350. It was confirmed that the Embassy owned two motor cars, one of which was used by the Ambassador while the other was unserviceable. Investigations revealed that the 1986 Chevrolet motor car was in a state of disrepair for over two years and although that vehicle was repaired at a very high cost it was still not in working condition and was deteriorating at a repaid rate. Annual insurance premiums for both vehicles totalled US\$2,000.

351. Despite comments in my previous report dated 28 January, 1994 and the Accountant's General instructions to take appropriate action to close the following four (4) Accounts and transfer the proceeds to the Consolidated Fund, this was not done up to the date of the inspection.

Account Description	Balance as at 31-10-94
	US\$
Emergency Technical Cooperation for Crabwood Creek Flooding	34,483
Special Account - Sale of Assets - Lusaka Mission	246,690
Mining Operations	1,483
Petroleum Exploration	1,807

Total	US\$ 284,463 =====

352. Remittances to meet monthly expenditure of all Embassies/ Missions were sent by the Ministry of Foreign Affairs through the Bank of Guyana. It was observed however that a Register to record the remittances received was not maintained after March, 1994.

353. An examination of the bank statement in respect of the main account revealed that a number of cheques became stale dated which were not paid back into the account. At the conclusion of the audit these cheques were still not presented to the bank.

354. The Sub-Treasury Cash Book in respect of Bank Account No.084-90331 was written up to March, 1994. As a consequence, this account was not reconciled after that date. At 31 March, 1994 the cash book reflected a balance of US\$11,674 instead of a nil balance.

355. The officer who collected cash from the sale of passport forms, stamps, etc., kept such cash in a canister for the fortnight before paying over same to the accountant. At the end of each day a statement of revenue collected was prepared, however, the statement did not provide for the receipt number to be stated therein. As a result it was difficult to verify the accuracy of the amounts collected. Instances were observed where cheques/money orders received were not recorded in the "Statement of Revenue collected".

356. Gifts including a fax machine and a computer were received by the Embassy and were recorded in the Register. However, the date of receipt of the gifts and the serial numbers of these equipment were not recorded therein. Further there was no evidence to indicate that the value of these gifts were communicated to the Ministry of Foreign Affairs for incorporation in the country's account.

GUYANA CONSULATE NEW YORK

357. A rough cash book instead of a sub-accountant's cash book was maintained in respect of this account and was written up to October, 1994.

358. The revenue bank account was used to accommodate the payment of salaries. The cash book was last written up to December, 1992. As a consequence, this account had not been reconciled after that date. Furthermore, general receipts in acknowledgement of revenue remitted to the Accountant General's Department were not received by the Consulate for the period under review. As a result the accuracy of revenue collected and paid over to the Accountant General's Department could not be determined.

359. The cash book for the student bank account was last written up to April, 1993. It was noted that during the year, two students were recipients of full scholarship funding from the Guyana Government to meet costs of tuition as well as personal allowances. In the absence of relevant records including a cash book it could not be ascertained whether

payments were made upon proper authority. Also, it could not be determined whether there were duplication of payments in the absence of up-to-date reconciliation statements.

360. Amounts totalling US\$18,281 were refunded by defaulting students during the period January, 1991 to August, 1992 and all such amounts were deposited into the student's bank account which were subsequently used to pay allowances to students instead of being paid into revenue.

Stores And Other Public Property

361. Items of inventory were listed on sheets of paper instead of on the prescribed forms. As a consequence, it could not be determined whether the list submitted was complete and accurate nor could it be determined whether there were additions/deletions/obsolescences or missing items prior to the preparation of this list. In addition there was no evidence of supervisory checks for the period under review.

362. According to the votes ledger a total of G\$1,889,134 was paid to New York Telephone, AT & T and Northern Telecommunications Corporation in respect of long distance and interstate calls. However, it was observed that bills were not always certified correct and there was no evidence of supervisory checks. In addition, a telephone register was not produced for audit examination. In the circumstances, therefore, it could not be determined whether all calls made were official and were made in the interest of the Public.

363. Payment vouchers for the period January to October, 1994 were not submitted to the Accountant General's Department through the Ministry of Foreign Affairs.

364. It was observed that one Samsung 286 Computer, complete with printer was donated to the Consulate during the year. However, these items were not inventorised nor were they entered in a Gift Register. In the circumstances, it could not be determined whether the receipt of this Gift was brought to the attention of the Ministry of Foreign Affairs and was since brought to account in the country's account.

PERMANENT REPRESENTATIVE OF GUYANA TO THE UNITED NATIONS

365. The Vote Account Book was not properly maintained as it was noted that for the period September to October the "balance available" column for a number of subheads was not written up.

As a consequence, it could not be determined whether allocations under those subheads were exceeded or were kept within the voted provision. In addition there was no evidence of supervisory checks for varying periods.

366. An examination of payment vouchers and related records revealed that an amount equivalent to G\$73,039 was paid monthly by the Mission to Tricon Capital Corporation Limited for the leasing of one (1) Cannon NP 4050 Photocopier. It was also noted that a similar copier was being leased for a similar sum by the Consulate General's Office which was located at another floor in the same building. In view of the fact that these machines have capacities which were under-utilised it could not be determined whether consideration was given to lease/rent one instead of two photocopiers for use by both the Mission and the Consulate.

367. At the date of the audit in November, payment and receipt vouchers for the period August to October were still at the Mission. The delay in the submission of these vouchers could result in the understatement of expenditure my the Ministry.

368. A Monthly rental of US\$150 was paid to J.B. Franks Inc. for the storage of excess furniture since August 1993. Also, excess furniture from the Ambassador's Residence was stored by Savitini Movers Inc. at a monthly rental of US\$320. An assessment of the situation in terms of furniture requirements indicated that the excess furniture which was stored for which monthly rentals were paid would not be required by the Consulate nor the Mission since there were considerable reductions in staffing at both the Mission and the Consulate.

369. The Cash Book for the salaries bank account was last written up to December, 1993 and the reconciliation was effected only up to July, 1993.

Other Matters

370. The Mission paid Medical Insurance Premium for BIDCO staff in New York. Rental was also paid by BIDCO for partial occupation of office space. At 31 December, 1994 a total sum of US\$62,301 was outstanding to the Mission.

GUYANA CONSULATE GENERAL'S OFFICE, TORONTO, CANADA

Expenditure Control

371. Receipt vouchers were not prepared to account for all remittances received in order for transactions to be processed in the Public Accounts. Examination revealed that neither receipt vouchers nor general receipts were prepared for the

period January to August, 1994 for remittances received. In the circumstances processing of transactions for incorporation in the Public accounts at the Data Processing Unit of the Ministry of Finance was not possible.

372. A Sub-Accountant's Cash Book was not kept for the period January to August, 1994, however, one was introduced in September, 1994. The failure to maintain this very important record could lead to irregularities. As a consequence of the non-maintenance of the cash book, reconciliation of the main bank account was not done for the period audited.

373. The Vote Account book was not kept for the period May, 1993 to August, 1994. Although this record was introduced in September, 1994, it was not properly maintained. Payment vouchers for the period January to October, 1994 were still at the Consulate's Office instead of being forwarded to the Ministry of Foreign Affairs.

374. Subsidiary records including the Telephone and Rent Registers were not maintained in accordance with financial instructions. Failure to maintain these records could result in duplication of payments or unauthorised payments. In the absence of these records the accuracy of the amounts expended under the respective subheads could not be ascertained.

Revenue Control

375. Investigations revealed that a register was not kept for receipt books received from the Ministry. In addition invoices and delivery notes to substantiate the receipt of these books were not presented for audit examination. Receipt books issued were not acknowledged. As a consequence of these short-comings poor controls were exercised over the receipt and issue of controlled forms.

376. There was no evidence to indicate that cash was checked daily with the cash book. Revenue collected was banked monthly instead of on a daily basis.

377. Receipt vouchers and collectors cash/book statements were not prepared and submitted to the Accountant General's Department. As a consequence, revenue collected by the Consulate's Office for the period under review were not reflected in the accounts of the Consolidated Fund.

GUYANA HIGH COMMISSION — LONDON

Expenditure Control

378. A record of remittances to account for all remittances received from the Ministry was not kept.

379. Receipt vouchers and general receipts were not prepared to record remittances received. As a result all such transactions would not be processed by the Data Processing Unit of the Ministry of Finance and would not be incorporated in the public accounts.

380. The vote account book was not properly maintained as allocations were not recorded, entries were not initialled and G\$ equivalent were not stated. In addition there was no evidence of supervisory checks. As a result it could not be determined whether the financial statements were accurately reported.

381. Monthly bank reconciliation statements were not prepared for three (3) bank accounts neither were cash books were not kept for them. Two (2) other accounts reflected overdrafts at 1 January, 1994. Adequate information was not available to ascertain the reasons for these overdrafts.

382. Payments Vouchers were required to be submitted monthly to the Ministry of Foreign Affairs. However, vouchers for the period January to July 1994 were still on hand.

Revenue Control

383. A record of used/unused receipts was not kept to provide details of all receipts used/unused at the end of each day. As a result supervisory/checking officer would have difficulties in determining what receipt books were issued from the main stock to enable him to effectively check the revenue collection records.

384. Acknowledgements were not obtained from the Accountant General, for all amounts paid over to him with regards to revenue remitted to his Department for the entire year. The absence of these receipts would indicate that revenues might not have been brought to account or receipts not yet forwarded to the Mission. Receipt vouchers were not prepared to record revenues remitted to the Accountant General's Department.

GUYANA EMBASSY, CARACAS

385. The Sub-Accountant's Cash Book was maintained from April, 1994. However, there was no opening balance at 1 April, 1994 for this bank account. The cash book was neither checked nor balanced. Payment vouchers for the period April to June were not numbered and the voucher number book was not also written up for the period January to June, 1994.

386. A reconciliation of three (3) bank accounts had not been done for the period under review.

Revenue

387. A record was not kept to show stock of passports, revenue stamps, passport forms received and quantities issued, as well as balance on hand.

388. Revenue from the issue of visas for the period April to June, 1994 totalling \$55,300 Bolivars (G\$39,125) was deposited on 2 August, 1994. It could not be determined why this sum of money had to be kept for so long (three (3) months) before being deposited.

389. A register of receipt books was not presented for audit examination. Further, copies of requisitions for receipt books were not presented. As a result it could not be ascertained whether all receipt books were accounted for.

390. A telephone register was not kept to show the monthly charges for each telephone.

391. The inventory of the assets of the Mission was prepared in October, 1992 and there was no evidence to indicate that this record was updated or checked. Further the assets were not marked to identify them as the property of the Mission.

GUYANA EMBASSY - BRAZIL

392. An examination of the sub-accountant's cash book revealed that it was written up, totalled, balanced and checked on monthly instead on a daily basis.

393. A reconciliation for the main bank account was effected up to April, 1994.

394. An examination of the bank reconciliation statement for the imprest account for April, 1994 revealed the following:

- (i) The reconciliation statement was not signed as prepared by and checked and certified by.
- (ii) Cheques totalling US\$19,026 (G\$2,701,692), have become stale dated.
- (iii) Bank charges were not recorded in the cash book.
- (iv) The officer who prepared the reconciliation also wrote up the cash book.

Revenue

395. The Collectors' Cash Book Statement was written up monthly instead of daily and receipts issued for the month were recorded in block in the cash book. The original copy of the Collectors' Cash Book Statement and the general receipts were not submitted to the Accountant General's Department for the period January to June, 1994.

396. A register of receipt books was not kept for the period under review. As a result it could not be ascertained whether all receipt books were presented for audit. The passport register, visa register and the remittance book were not checked by a supervisory officer.

397. The inventory submitted was not updated and bore no evidence of supervisory checks. Several items of inventory were observed in a store and were identified as unserviceable without any action being taken to have them disposed.

HEAD 22

MINISTRY OF HOME AFFAIRS (POLICE)

Expenditure Control

398. The Salaries Bank Account reflected a credit balance of \$12.37M at year end.

399. An examination of the National Insurance Scheme deduction records revealed that the total deduction for employers shown in this record differed from that reflected in the vote account book by \$137,407. No reconciliation was carried out for the year under review.

Other Charges

400. Thirty-three (33) payment vouchers and supporting documents totalling \$963,190 were not presented for audit examination.

401. Numerous advances were issued from the Main Bank Account to make purchases but supporting bills/receipts were not presented for audit examination. At the time of audit a total of 416 advances totalling \$35.833M were not cleared for the period under review.

402. The main bank account had only been reconciled to July, 1993 and at the 31 December, 1994 reflected a balance of \$31.99M, while the cash book reflected a balance of \$11.051M. In the absence of an up-to-date reconciliation, the true balance on this account could not be accurately determined.

403. A number of contracts for repairs and renovation work was subdivided for the purpose of avoiding adjudication by the relevant tender board.

404. Several instances were noted where contracts were awarded without contractors producing compliance certificates from the Commissioner of Inland Revenue.

405. An examination of the telephone register for the year 1994 revealed that total payments made to Guyana Telephone & Telegraph Company were \$4,398,570, while the total amount recorded in the votes ledger was \$4,324,852 resulting in a difference of \$73,718. Reconciliation of the records was not done for the period under review. Overseas telephone charges totalling \$2,241,674 were incurred in 1994 of which payments totalling \$1,727,615 were made. In the absence of relevant information to show details such as name of caller, to whom call was made and the nature of the call, it could not be determined whether any of these calls were made for official business.

406. Amounts totalling \$13,464,432 were paid to the Guyana Electricity Corporation. However, there was no evidence of reconciliation of the amounts paid over to the Corporation with the actual charges as recorded in the Votes Ledger.

Revenue Control

407. The safe at the Passport Office had no lock and as a result revenues collected were placed in a canister which was locked overnight in a steel cabinet.

Stores and Other Public Property

408. Bin cards at the Quartermaster Stores were not up-dated for 1994. In addition, the goods received book bore no evidence of supervisory checks.

Other Matters

409. Requisitions and issue note numbers were not recorded in the register of traffic tickets. Requisitions were not prepared whenever receipt books were uplifted from head office for Blairmont and Weldaad Police Stations. As a result, it was difficult to determine whether all books uplifted were recorded and presented for audit examination.

410. The controlled forms register did not indicate any evidence of supervisory checks for Blairmont Police Station.

411. Receipts were prepared and signed by the same person for revenue collected at the Fort Wellington, Blairmont, Weldaad and Mahaicony Police Stations. A register of used/unused receipts was not kept at the Weldaad, Mahaicony and Blairmont Police Stations for the entire period reviewed.

412. An examination of the bail register kept at Fort Wellington Station revealed no evidence of supervisory checks for the period reviewed.

413. The original copies of the imprest cash book were not always submitted for recoupment by the Blairmont, Mahaicony and Fort Wellington Police Stations.

SECTION 'B' DIVISION, NEW AMSTERDAM - POLICE

414. General receipts were prepared and signed by the same person. In addition, acknowledgement receipts were not collected from Head Office on submission of collectors cash book statements. The Register of Controlled Forms bore no evidence of supervisory checks for the entire year under review.

SUDDIE POLICE STATION

Revenue Control

415. A Controlled Forms Register was not kept for the year under review. General receipts were prepared and signed by the same person. In addition a register of used and unused receipts for the Traffic Section was not kept for the entire period under review.

416. Half-yearly returns of arrears of revenue were not prepared and submitted for the period under review.

417. An examination of the Firearm Register revealed that a number of firearm holders remained unlicensed during the period under review. A daily cash composition book was not kept as required by financial instructions.

418. Several used traffic ticket books could not be produced for audit scrutiny.

419. An inventory of furniture and equipment was not produced for the year under review.

SECTION 'C' DIVISION HEAD QUARTERS - COVE & JOHN

420. The same Officer who maintained the Collectors Cash Book/ Statements also certified them. In addition, the Collectors Cash Book/ Statements bore no evidence of supervisory checks.

421. All three copies of the Collectors Cash Book/Statements were retained at the Finance Section for the period 16 August to 31 December 1994 instead of the original and duplicate copies being submitted when the revenue was paid over to the Headquarters at Eve Leary.

422. Revenue was not paid over promptly to Headquarters at Eve Leary.

423. Requisitions for receipt books from the various stations within the Division were accepted on un-numbered forms. In addition, the serial numbers of the books issued were not stated on these forms.

424. Documentary evidence was not produced to substantiate the amount of passport forms received from the Immigration Department. Further a ledger to account for receipts, sales and balances of forms was not kept. In addition, general receipts to account for the sale of forms and to record entries in the Collectors Cash Book/Statements were not issued/kept.

425. Acknowledgement receipts from the Immigration Department for sums paid over were not produced for audit examination.

Other Matters

426. Traffic ticket books requisitioned from Headquarters were done on un-numbered forms, also issues from the various stations within the Division were accepted on un-numbered forms. In addition, copies of these un-numbered requisitions did not indicate the serial numbers of books received or issued. As a result, it was difficult to determine whether all books received and issued were properly recorded in the Controlled Forms Register.

427. The same Officer who was responsible for the collection and recording of revenue for the various Licences sold, also inspected Vehicles and conducted Drivers Licence Test.

428. The Imprest Cash Book was written up by the same Officer who also certified the entries in the book and there was no evidence of supervisory checks on the record for the entire period under review.

429. Both original and duplicate copies of the Cash Book were retained at the Finance Section instead of the duplicate being submitted with the vouchers for recoupment.

VIGILANCE POLICE STATION

430. Collectors Cash Book/Statements were checked fortnightly instead of daily.

431. An amount of 1,531 Commitment Warrants remained un-executed at the end of the year. This amount included warrants outstanding from previous years.

Other Matters

432. Pre-numbered requisitions were not kept to request traffic ticket books. Further, a Register of Controlled Forms was not kept to account for the books. In addition, numerous tickets issued to offenders remained unpaid at the time of audit.

HEADS 21, 23 - 27

MINISTRY OF HOME AFFAIRS

HEAD OFFICE

Expenditure Control

Employment Costs

433. The Salaries Bank Account reflected a credit balance of \$5.837M at year end. The salaries cash book was not balanced for December, 1994 and the bank account was only reconciled up to May, 1994. In the circumstances the balance on this account could not be accurately determined at 31 December, 1994. An unpaid salaries register and a salaries control register were not kept for the entire year under review.

434. Cheques totalling \$912,872 were not entered in the salaries cash book. A cheque dated 20 June, 1994 for \$18,152 was cancelled but the entry was not deleted in the salaries cash book resulting in the balance being overstated by this amount. Several instances were observed where the amounts on the cheque stubs differed from that stated in the cash book.

435. Half-yearly returns of mileage were not prepared and submitted to Public Service Ministry.

Other Charges

436. Several instances were noted where payment vouchers were not supported by bills/receipts to substantiate the payments made.

437. The votes ledgers were not properly maintained as they were not balanced daily. As a result excess expenditure totalling \$239,000 was incurred under a number of subheads. A voucher dated 27 September, 1994 for \$62,422 being electricity charges paid was not entered in the votes ledger. As a result total expenditure under this subhead was understated by this amount.

438. Telephone charges totalling \$336,000 were paid by the Ministry of Home Affairs for the year under review. However, it could not be determined whether all the charges were for official purposes, as registers to record local and overseas calls were not kept for the entire year reviewed.

439. The Main Bank Account was not reconciled for the entire year under review and at year end reflected a credit balance of \$44.954M while the cash book showed a balance of only \$18.895M. In the circumstances the balance on this account could not be accurately determined.

440. One hundred and ninety-eight (198) Cheque order vouchers with a total value of \$22.591M were outstanding for the year under review. In addition, the cheque order register bore no evidence of supervisory checks.

441. Two hundred and twenty-six (226) payment vouchers totalling \$43.671M were not presented for audit examination.

Revenue Control

442. Requisition forms were not used for the issuing of receipt books to sub-offices. In addition, it was observed that revenue at the Prisons and Fire Service was collected and banked by the same officer.

443. A register of used/unused receipts was not kept by the Fire Service for the entire year under review. Receipts were prepared and signed by the same officer.

444. At the National Registration Centre, the officers signing and countersigning cheques also approved advances. A register of used/unused cheques was not kept for the entire year under review.

Stores and Other Public Property

445. The stock ledger kept at the Ministry of Home Affairs bore no evidence of supervisory checks. In addition, receipts and issues of items were not recorded promptly in the stock ledger.

446. Receipt of goods/stores were not witnessed at the Prisons by a senior officer. In addition, the goods received book bore no evidence of supervisory checks.

447. A physical check of the items of stores at the Prisons and Fire Service as against the stock ledgers balances revealed the differences.

448. A number of items which were purchased by the National Registration Centre were not recorded in the goods received book and stock ledger. In addition, several balances recorded in the stock ledger differed from the physical count and could not be explained.

449. A register of safe and contents and key holders were not kept at the Ministry of Home Affairs, the National Registration Centre, nor at the Fire Service Department.

Other Matters

450. A daily cash composition book was not kept for Imprest Account kept at the Ministry of Home Affairs for the entire year under review. In addition, the advances register bore no evidence of any supervisory checks.

GENERAL REGISTRATION OFFICE

451. Requisitions were not used for the issuing of receipt books, birth, marriage and death application forms to the Guyana Post Office Corporation. As a result, it could not be determined whether these issues were properly authorised and controlled. Issues were acknowledged in the Controlled Forms Register but this record bore no evidence of supervisory checks.

452. Returns received from the Post Office Corporation did not have details of receipts issued to the Corporation, the numbers of receipts issued and the numbers of receipts used and unused. In addition, reconciliation of the amount of books issued to the Corporation as against receipts used was not done.

453. The inventory records were not updated for the year under review. A check of assets to the inventory revealed that a television and a photocopying machine were not recorded.

HEAD 28 - 33

MINISTRY OF AGRICULTURE

Expenditure Control

Employment Cost

454. The diary of pay changes for the monthly payrolls for the Hydraulics Division and Hydrometeorological Division were not submitted for examination. With respect to the Fisheries

Division, this record was submitted only for the period September to December, 1994 and had not been properly maintained.

455. Pertinent information, such as, salary scale, file numbers and details of allowances were omitted from the salaries register. An unpaid wages and salaries register was not maintained for the period under review. Because of the failure to maintain this record, the accuracy of subsequent payments could not be properly established.

456. Acknowledgement receipts were not always seen for the deductions paid to various agencies. As a result the correctness of these payments could not be properly established.

457. The Travelling Allowances Register was not satisfactorily maintained. Instances were noted where voucher numbers were omitted together with other pertinent details. Several discrepancies were also observed in the payment of travelling allowances.

458. One hundred and thirty (130) instances were noted where the Register of Contributors to the National Insurance Scheme did not reflect the insurance numbers of contributors. These omissions reflected the lack of supervisory control. The records to support National Insurance Scheme transactions bore no evidence of supervisory checks for the entire period.

459. Effective control was not exercised over the Salaries and Wages and Deduction bank accounts which were established in 1991. It was also noted that the old bank accounts were still not reconciled so that the closure of these accounts may be facilitated. In addition, the bank reconciliation for the new accounts had not improved since being noted in my 1993 Report. Details are shown below:-

Description	Cash Book Balance at 31/12/94	Bank Balance at 31/12/94	Remarks
NEW ACCOUNTS:			
Salaries & Wages Bank Account	Nil	(2,316,722)	Reconciled to October 1991. Bank Statement reflects an overdraft.
Salaries & Wages Deduction Bank Account	Nil	3,806,557	Reconciled to December 1992.
OLD ACCOUNTS:			
Salaries & Wages Bank Account	Nil	1,827,243	Cash Book not seen. Reconciled to November 1991.
Salaries & Wages Deduction Bank Account	Nil	302,003	No Bank Reconcil- seen.

460. The New Salaries and Wages bank account reflected an overdraft of \$2.317M as at 31 December, 1994. The overdrafts might have been as a result of material discrepancies and/or irregularities or that the bank accounts were not being regularly or promptly reconciled. The laxity in instituting corrective measures is of concern.

Other Charges

461. Effective control was not exercised over the purchase and issue of materials, equipment and supplies for the Registry, Central Accounting Unit and the Crop and Livestock Division.

462. Issues of stores were not made on approved Internal Stores Requisitions but on ordinary pieces of paper. Further, these documents were said to have been returned when items of stores were issued, resulting in the failure to determine the accuracy of issues and the authority for same.

463. An arrangement was made with the Guyana Oil Company (GUYOIL) for the supply of fuel to the Ministry on credit and for payments on account to be made on a monthly basis. This arrangement was deemed to be irregular since Government had taken a specific decision to discontinue all credit arrangements and that all purchases be done on a cash basis. In addition, appropriate records were not maintained by the Ministry to enable proper verification and controls over purchases of fuel and lubricants and the Ministry did not engage in the reconciliation of the monthly balances on account provided by the Guyana Oil Company. At 31 December, 1994 the following was the Ministry's current recorded unreconciled indebtedness with the Guyana Oil Company.

Gross Indebtedness:

Head Office	\$626,178.21	
Hydrometeorological Division	125,167.59	
Lands & Surveys Division	<u>\$ 89,322.88</u>	840,668.68
Ministry of Agriculture - Brickdam	372.90	
Crops & Livestock - Timehri	2,104.00	
Hydrometeorological Division	800.00	
Ministry of Agriculture	11,617.68	
Hydraulic Division	<u>140,582.08</u>	<u>155,476.66</u>
Net indebtedness		<u>\$685,192.02</u>

464. Liabilities were not taken in the vote account book of the expenditure incurred through the arrangement with the Guyana Oil Company, resulting in the lack of proper budgetary control in this regard. In the undermentioned instances "Requisitions to Purchase" were not utilised by the Fisheries Division when purchases of fuel and lubricants were made. This resulted in the failure to determine:-

- (i) whether the purchases were properly requisitioned by the Department or person(s) concerned;
- (ii) the stock levels at the time purchases were made, since this was not disclosed on voucher or other attachments; and

- (iii) whether the purchase was properly authorised and if funds were available at the time purchases were initiated.

465. Log books of vehicles and equipment were not produced for examination for the period under review. In addition monthly analysis of fuel consumption was not prepared. In the circumstances it could not be determined whether economic and proper use was made of the fuel purchased.

466. It was observed that a number of transactions were omitted from the register of electricity charges. These omissions reflected the poor standard of recording and supervision. According to a statement of account rendered by the Guyana Electricity Corporation, amounts totalling \$1.545M were recorded as outstanding and payable to the Corporation at 31 December, 1994. The failure to have the outstanding amount reconciled and paid was unsatisfactory and indicated a poor level of financial management and control.

467. During the year the electrical supply at the Lands and Surveys Division was disconnected resulting in a fee of \$50,000 being paid by the Ministry to have power reconnected. This situation was observed to have resulted from the failure to effect prompt payment of bills, through improper record keeping and poor financial management.

468. In respect of Heads 28, 31 and 33 there were significant increases in expenditure over that of 1993. Such a variance was viewed with great concern since the undermentioned lapses in the system of internal control could have resulted in the costs/charges of private overseas calls being recorded as official calls. The following control deficiencies were noted:-

- (a) A Register of Overseas Calls was either not kept or produced for audit examination.
- (b) Evidence of refunds of private overseas calls was not seen in a number of instances.
- (c) Many instances were also noted where overseas calls were made outside of official working hours. In the absence of a proper and permanent record of overseas calls the propriety of such calls could not be easily verified.

Contribution to Local and International Organisations

469. Subventions totalling \$180,690,920 were made to seven (7) local organisations as follows:-

	\$ '000
Regional Programme for Animal Health Assistants (REPAHA)	2,502,999
National Cane Farming Committee	135,921
National Dairy Development Programme	14,609,000
National Agricultural Research Institute	119,582,000
Guyana School of Agriculture	28,997,000
Guyana Marketing Corporation.	14,834,000
G.S.P.C.A.	<u>50,000</u>
	<u>\$180,690,920</u>

470. The payments to the undermentioned organisations were made on the basis of voted provisions and not upon the submission of invoices by the organisations, since these were not available. In these circumstances, it could not be determined whether payments of these sums were due or made correctly.

Name of Agency	Amount
Caribbean Meteorological Institute	\$18,648,725
Caribbean Meteorological Organisations	<u>2,594,275</u>
	<u>\$21,243,000</u>

471. The balances in the Register of Contributions to local and international organisations were not reconciled with the statements of account rendered by the various recipients. As a result the true position with regard to outstanding balances could not be determined. In addition the register did not reflect evidence of supervisory checks for the period reviewed.

Other Matters

472. Two hundred and twenty-nine (229) payment vouchers representing current expenditure which totalled \$8.267M were not presented for audit examination. Explanations were not given for the failure to locate these vouchers. In the circumstances the accuracy, propriety and regularity of the expenditure could not be properly established.

473. The cheque order system was still being used to make payments other than salaries, wages and travelling allowances. This matter was raised in my previous audit report for the year ended 31 December 1993, and for which appropriate action was not taken. Many cheque order payments were outstanding beyond the stipulated period of sixteen (16) days. This situation was viewed with great concern since it could result in impropriety and misappropriation.

474. Supporting vouchers when returned were not attached to the relevant cheque orders, instead these were filed in a random manner and kept separate from other vouchers. An integral aspect of the system of internal control over cheque order payments required that vouchers when returned be re-examined to determine that the transactions were completed and all relevant documents and certificates to support the accuracy, validity and propriety of those transaction were appended and/or affixed.

475. Although the bank reconciliation in respect of the Main Bank Account was completed to 31 December, 1994 it was not done according to conventional accounting practices, since the balances used were balances not attributed to the cash book or bank statements and the balances derived did not agree with the year end balances of those accounts. As a result all items causing differences between the bank statement and cash book balances were not disclosed. The following were the bank statement and cash book balances as at 31 December 1994.

Cash Book	Bank Statement	Difference
\$36,992,810	\$184,124,070	\$147,131,260

476. The bank reconciliation was done annually instead of monthly as required.

477. In respect of the Main Bank Account recommendations were made in my reports for the years 1992 and 1993 that the credit balance of \$51.179M, appearing in the bank statement, be reconciled to facilitate the closure of the account. However, the account has not yet been reconciled.

478. Prior to the current reporting paymasters' advances totalling \$1,308,124 were issued and held outstanding. As at 31 December, 1994 it was observed that all such advances were still outstanding and no evidence was seen which would indicate that appropriate action was taken to recover the amounts outstanding.

479. Imprest advances totalling \$193,596 were outstanding at 31 December, 1994. Action was not taken to ensure the prompt repayment of these advances in accordance with the requirement of the financial regulations. Further it was observed that the outstanding advances of \$193,596 had resulted in the short retiring of the imprest by the amount. The imprest advances register bore no evidence of supervisory checks.

480. In numerous instances, liabilities for Inter/Intra Departmental Allocation Warrants issued were not written down at 31 December, 1994.

481. According to the records of the various deposit accounts kept by the Ministry, balances at 31 December 1994 totalled \$93,478,183 as shown below:-

Account/Description	Amount
Wildlife General	31,599,686
Wildlife - fish	23,686,626
Block Sundry	31,262,715
Wildlife - Duck	1,166,201
Works for Private Parties	5,636,747
Unpaid Wages	124,680
J. Cummings - Bicycle Advance	1,528
Total (Excluding Block Sundry Amount)	<u>\$93,478,183</u>

482. The accuracy of the above balances could not be properly determined since the related accounts had not been properly reconciled.

483. In my reports for the years 1992 and 1993 attention was drawn to the fact that irregular payments, estimated at \$14M, were made from the Wild Life Fund. It was also recommended that the situation should have been regularised by taking the necessary steps to have the amount refunded to the account. However, to date corrective action was not taken. Further, it was recommended that the balances in the Wild Life Fund and sundry accounts be paid to revenue. Action in this regard has not yet materialised.

Revenue Accounting - Lands and Surveys Division

484. Land rentals, royalties and office fees were collected during 1994 at rates which existed since 1985. This situation was commented on in my report for 1993, where reason were advanced for improvements in these rates. However at year end these rates had not been revised.

485. Collectors cash book/ statements were not submitted by the undermentioned Administrative Regions as shown below:-

Region	Period
1 - Barima/Waini	January to December 1994.
3 - West Demerara/Essequibo Islands	16-30 January 1994, 16-30 April 1994, 1-15 May 1994, June and July 1994.
4 - East Berbice/Corentyne	October 1994.
8 - Potaro/Suparuni	1-15 January 1994, 16-30 February 1994, May to December 1994, 16-30 June 1994, 1-15 October 1994, 1-15 November 1994, December 1994.

486. Segregation of duties as a means of control was not always evident, as it was observed that one (1) officer performed a number of related duties including that of machine operator, cashier, paymaster and revenue collector. This does not facilitate proper internal control and should be avoided in order to reduce the risk of impropriety.

Fisheries Department

487. The licences stock book was poorly maintained during the period under review. In addition a physical count of the stock of licences on hand revealed that a number of unused licence books were not presented for examination.

488. Internal stores requisitions for the issuance of licence books were not presented for audit examination. In the circumstances the quantity of books issued together with the related serial numbers could not be determined.

489. Stock records for the stock of licence books were not properly maintained as pertinent information such as the serial numbers of requisitions were not recorded therein. In addition the record was not maintained on the prescribed form and supervisory checks were not evident.

490. The revenue register (registers of vessels) had not been written up for a number of years to show details of new licences issued, licences renewed and collections made.

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

Monthly returns of used and unused licences books were also not prepared and submitted to the Ministry of Finance.

Revenue Account

492. Revenue accounts as well as a revenue control account was not kept as required by financial instructions.

Stores and Other Public Property

493. Effective control was not exercised over the fixed assets of the Ministry and constituent Departments. The register of permanent stores and the master inventory of furniture and office equipment were not submitted for examination. In addition the sectional inventories were not updated to reflect all additions and disposals.

HEAD 34 - 36

MINISTRY OF HEALTH

Expenditure Control

Employment cost

494. The Salaries Register had not been reconciled with the Vote Accounts for the period under review. The Cash Book kept had not been properly maintained since cash book balances were not provided and same could not be determined. The Salaries Bank Account reflected an overdraft of \$24.365M as at 31 December, 1994. In the absence of a properly written up Cash Book and an up-to-date reconciliation the accuracy of the balance on this account could not be determined.

495. Paysheets prepared under the various account heads were not attached to payment vouchers nor were they filed in date sequence. Numerous supplementary paysheets had been prepared and were not always attached to payment vouchers. Consequently, it could not be determined whether all paysheets were produced and those presented could not be verified with expenditure incurred in the vote accounts.

496. The Salaries Refund Register was not properly maintained as the unpaid salaries paysheets bore no reference to the Ministry's acknowledgement receipts and could not be traced to the bank deposit slips or receipt vouchers. In the circumstances, the accuracy and completeness of refunds of expenditure for wages and salaries totalling \$17.690M could not be properly verified.

497. As Income Tax Form II Returns were not produced for audit inspection it could not be determined whether reconciliation of amounts paid to the Commissioner of Inland Revenue for employees during the period were complete. Consequently, the accuracy and completeness of taxes deducted and paid over to the Inland Revenue Department could not be properly verified.

498. The Travelling Register was not properly maintained as relevant information, such as authority for payment and details of insurance coverage, was not reflected in this record. As a result, the accuracy of the expenditure incurred could not be verified. In addition half yearly returns of travelling were also not prepared

499. Weekly contributions deducted from employees not on the computerised payroll were not properly accounted for since there was no evidence that such deductions were paid over to the scheme. National Insurance Scheme deductions were also not paid over promptly to the Scheme.

Other Charges

500. The ordering of pharmaceutical and other medical supplies is done orally instead of by the use of proper order forms. In most instances, the purchase of pharmaceutical and medical supplies was made by credit purchases, however, a proper credit control record was not being maintained. As a result, there was no control mechanism for monitoring the payments made to suppliers for credit purchases and ascertaining the outstanding liabilities of the Ministry for drugs and medical supplies purchased.

501. A number of instances were observed where payments were made on photo copied supplier's invoices instead of the original copies which could have resulted in duplication of payments. Approved requisitions for purchases made were not available to determine whether due care was exercised to avoid overstocking of items.

502. Monthly returns of fuel consumption were not prepared for the period under review. In the circumstances, it could not be determined whether the Ministry's vehicles were economically used and whether the total of \$12.738M on payments made for fuel and lubricants were fully justified. Log Books for several vehicles were not produced for audit examination and those produced were not properly maintained. Purchases of fuel for immediate use could not be traced into the log books. Internal Stores Requisitions numbers were also not quoted in the log books.

503. An electricity charges register was not maintained. There was no evidence to indicate that any reconciliations were carried out for the payments made to the Guyana Electricity Corporation.

504. A register of residential telephones was not kept. Further, an examination of vouchers under this subhead revealed several instances where supporting documents were not attached to substantiate the payments made.

505. In respect of Head 34 (Subhead 312) Subsidies and Contributions to Local and International Organisations - amounts totalling \$277.403M were expended as follows:

	\$ '000
Wismar/McKenzie Hospital	78,700
National Parks Commission	36,500
University of Guyana Medical School Programme	20,000
Fort Canje Medical Hospital	5,000
Guyana Agency for Health Science, Environment and Food Policy (G.A.H.E.F.)	72,671
Ptolemy Reid Rehabilitation Centre	5,000
Caribbean Food and Nutrition Institute	18,848
World Health Organisation	5,490
Caribbean Environmental Programme	5,720
Caribbean Epidemiology Surveillance Centre	9,720
Caribbean Environmental Health Institute	
Others	<u>19,754</u>
TOTAL	<u>277,403</u>

506. Included in the Other Contributions of \$19.754M is an amount of \$833,474 paid on the 30 December, 1994 and which could not be justified as a proper charge to this subhead.

507. Guyana Agency for Health Sciences, Environment and Food Policy (G.A.H.E.F.) 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 seven (7) years. Notwithstanding this, the amount of \$72.671M was verified as having been paid to the Guyana Agency for Health Sciences, Environment and Food Policy. It is to be noted that according to the National Estimates the sum of \$51.343M was voted as contribution to G.A.H.E.F. Therefore, payments to G.A.H.E.F. exceeded its budgetary allocation by \$21.228M.

508. The Ptolemy Reid Rehabilitation Centre has been functioning as a Non-Governmental Organisation (N.G.O.) since December, 1992 as a result of a Cabinet Decision - C.P. (92) 9th meeting (held on 12 May, 1992). However, the necessary legislation to give the Centre full legal status is still to be acquired. The salaries of some of the technical staff were paid by the Ministry as well as drugs and medical supplies were provided. An amount of \$5.0M was received by Ptolemy Reid Rehabilitation Centre in 1994 from the Ministry.

509. 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 the period 1991 - 1994. An amount of \$36.5M was paid to the Commission by the Ministry in 1994. It is to be noted that according to the National Estimates the sum of \$36M was voted as contribution to the National Parks Commission. Therefore, payments to the National Parks Commission exceeded its budgetary allocation by \$500,000.

Other Matters

510. The Main Bank Account was not reconciled for the period under review and reflected a balance of \$17.781M as at 31 December, 1994. The old Main Bank Account which became non-operational in July, 1991 was also not reconciled for a number of years and reflected a balance of \$5.32M as at December 31, 1994.

511. A Controlled Forms Register at the Central Accounting Unit was not properly maintained. A number of cheque books were issued but acknowledgement were not seen. Eighteen (18) receipt books were not produced for audit in respect of those issued to the Central Accounting Unit and the Georgetown Hospital.

512. Two hundred and six (206) payment vouchers totalling \$41.225M were not presented for audit examination. In the circumstances, the accuracy and propriety of the expenditure incurred in respect of these payments could not be satisfactorily determined.

513. The imprest bank account was not reconciled for the period under review and had an unreconciled balance of \$29,395 at 31 December, 1994.

HEADS 37 - 45

MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

Expenditure Control

Employment Costs

514. The salaries bank account was reconciled to November, 1994. The cash book was not produced for audit examination hence the cash book balance which should reflect a 'nil' balance at year end could not be verified. The balance as per bank statement at year end was \$16,451M. An examination of the reconciliation statement for November, 1994 revealed the following unsatisfactory features:-

- (a) Receipts totalling \$3,177,861 were reflected in the cash book but were not shown in the bank statement. Of this amount \$211,079 related to 1991; \$2,576,045 related to 1993; and \$390,737 was in respect of 1994.
- (b) Nine (9) debits by the bank totalling \$1,449,295 were not reflected in the cash book.
- (c) Unpresented cheques totalled \$13,603,424 of which amounts totalling \$4,312,596 represented stale dated cheques which were written back to the cash book.

515. According to the monthly bank reconciliation statements the cash book showed large unexplained balances at the end of each month instead of 'nil' balances.

516. A Salaries Control Register was not maintained. As a result, the monthly changes in employment cost could not be satisfactorily verified.

517. Three instances were noted where the refunds stated in the register were different from the amounts on the paysheets:

School	Amount as per Paysheet	Amount as per Register
Cyril Potter College	\$16,708	\$30,398
St. Joseph's High	\$ 5,429	\$14,314
South Road Nursery	\$ 8,100	\$ 7,777

518. These discrepancies could not be satisfactorily explained.

519. A register of cheques paid over to the National Insurance Scheme was not kept for the year under review, and reconciliation of the amounts paid over to the Scheme with the deduction records was not done. In addition, several employees of the Ministry were not registered with the Scheme.

520. Half-yearly returns of travelling were not prepared and submitted to the Public Service Ministry as required by financial instructions. The travelling register was not properly maintained since relevant information such as officers' designation, vehicle registration number were omitted. The register bore no evidence of any supervisory checks.

Other Charges

521. Two thousand and fifty seven (2057) payments totalling \$184,747,465 were not supported by bills, receipts and vouchers so it was not possible to verify the accuracy, propriety and regularity of these transactions. This unvouched expenditure unfortunately represented approximately 16% of the total expenditure incurred by the Ministry.

522. The Ministry's Main Bank Account was reconciled only to June, 1994. According to the bank statement the account reflected an overdraft of \$16,937,071 at 31 December, 1994. No approval was provided for this overdraft.

523. An examination of the reconciliation statement of the Main Bank Account as at 30 June, 1994 revealed the following unsatisfactory features:-

- (a) Seventy (70) debits by the bank totalling \$3,418,949 were not reflected in the cash book. Of this amount, \$420,768 related to 1991; \$2,072,731 to 1992; while \$472,044 related to 1993. The nature of the debits could not be determined since details of these were not furnished;
- (b) Unpresented cheques totalled \$73,705,957 of which amounts totalling \$69,620,800 represented stale-dated cheques which should be written back to the cash book;
- (c) Debits totalling \$34,695 were incorrectly banked in the salaries bank account;

- (d) Thirty-two (32) credits totalling \$1,024,961 were reflected in the bank statement but not in the cash book. Of this amount \$168,855 related to 1991; \$331,397 to 1992 and \$524,709 related to 1994;
- (e) Receipts totalling \$45,884,381 appeared in the cash book but not in the bank statement. Of this amount \$91,644 related to 1991 while \$45,972,737 related to 1994; and
- (f) An amount of \$40,000 being payment to the Deposits Fund Account was incorrectly banked in November, 1992 into this account.

524. There was no evidence to indicate that fuel and lubricants purchased were recorded in the respective vehicle log books.

525. Financial procedures requires purchases to be made from Government Agencies wherever possible. Where goods are not available at Government Agencies a "three-quote" system should be used and purchases made from established private organisations. However, it was noted in several instances that purchases were not made from Government Agencies. In addition, "Not Available Certificates" were not seen and the "three-quote" system was not being used. As a result, it was not possible to determine whether the prices paid for the items purchased were the most competitive and that value was obtained for the monies expended. In some instances there was no evidence on the vouchers and/or supporting documents that the items purchased were received and taken into stock/inventory.

526. The electricity charges register was only written up to June, 1994 and bore no evidence of supervisory checks. In addition there was no evidence of reconciliation between the amounts recorded in the votes ledgers and the amounts paid to the Guyana Electricity Corporation.

527. According to the telephone register, several overseas calls totalling \$525,408 were made and paid for by the Ministry. A separate record to show the names of the persons who made overseas calls, the date of such calls and the telephone numbers and destination of those calls was not kept. It could therefore not be determined whether all the overseas calls made were done on official business and were duly authorised.

528. Tender documents and tender board minutes were not submitted for audit. As a result, major works undertaken by the Ministry could not be accurately assessed and it could not be ascertained whether value was obtained for the money spent on contract works during the year.

529. The cheque order system was used to effect all payments during the year. Proper control was not exercised over the operation of this system, since cheque orders totalling \$10.5M were not cleared within the specified sixteen (16) days.

530. No imprest was allocated in 1994 and the cheque order system was operated to effect all payments. The previous imprest bank account had not been reconciled for several years.

Stores and Other Public Property

531. Gifts received by the Ministry in 1994 and recorded in the file totalled \$230,747,715. These gifts were however not notified to the Accountant General for inclusion in the Public Accounts.

532. 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.

533. The following other stores records were either not kept or were not produced for audit.

- (a) Permanent Stores Register was not kept;
- (b) A register of buildings owned by the Ministry was not produced;
- (c) A historical record of each vehicle was not maintained;
- (d) Vehicle log books were not produced;
- (e) A certified list of vehicles under the control of the Ministry was not produced for audit.

534. In relation to Head 37 - Sub-Head 310 (Education Subvention, Grants etc), of the amount of \$471.808M budgeted to be spent, sums totalling \$452.104M were expended.

535. The University of Guyana was established by Act No. 6 of 1963, Chapter 30:01 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, 1994. Up to the time of writing, the audit of the accounts for the year ended 31 August, 1995 was in progress. The amount of \$300M shown as having been disbursed by the Ministry was verified as having been paid to the University.

536. The President College was set up by Act No. 11 of 1990 and is subject to separate financial reporting and audit. The Auditor General was appointed auditor of this institution in April, 1993. Financial statements for the years 1990 to 1992 have been submitted and the audits for these years are in progress. The amount of \$65M was verified as having been paid to the President College by the Ministry.

537. The Critchlow Labour College was incorporated in 1968 under the Companies Act and is a company limited by guarantee. It has had its own external auditors, and the last set of audited accounts was in respect of 1991. The amount of \$6.5M was verified as having been paid over to the College.

538. The results of audit work conducted at the Cyril Potter College of Education revealed the following unsatisfactory features:

- (a) Internal Stores Requisitions for the period January to September, 1994 were not produced for audit examination. It was therefore not possible to determine the quantity of items issued to the kitchen; whether the issues were approved and that the items were issued and used as intended.
- (b) Log books for vehicle used for the period January to August, 1994 were not produced for audit examination. It was not possible to determine whether all journeys done during that period were authorised and that the vehicle was used for the purpose intended.
- (c) The columns "Fuel and Lubricants Supplied" were not written up in respect of the log books produced for vehicles PDD 5704 and PDD 7937. As a result, the consumption in terms of mileage per gallon could not be determined.

539. In relation to Head 37 - Subhead 312 - (Subsidies and Contributions etc.) sums totalling \$112,361,927 were expended as follows:-

	\$ ¹ 000
National Library	23,300
CXC and University of London Fees	65,399
Department of Sports	21,879
Mashramani Committee	<u>1,784</u>
TOTAL	<u>\$112,362</u>

540. 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 have been prepared for audit for the years 1990 to 1994. The amount of \$23.3M was verified as having been paid by the Ministry to the National Library.

541. The Guyana Museum was established by Ordinance 12 of 1950. The accounts were last audited in 1980, and no financial statements have been prepared for audit for the period 1981 to 1994. Notwithstanding the lack of financial reporting for the last fourteen (14) years, the amount of \$967,409 was verified as having been paid to the Guyana Museum and which amount was charged to Head 37, Subhead 314 Others.

Excess Expenditure on Head 39 - Primary Schools

542. As at 31 December, 1994 the total releases on this Head was \$97,739,000 but expenditure was stated at \$106.527M, resulting in an unauthorised excess of this Head of \$8,788M.

HEAD 46

**MINISTRY OF LABOUR, HUMAN SERVICES
AND SOCIAL SECURITY**

Expenditure Control

Employment Costs

543. The Salaries Bank Account reflected a balance of \$2.744M instead of a nil balance at year end. As the account was not reconciled during the period audited the completeness and accuracy of this balance could not be satisfactorily verified.

Other Charges

544. Instances were noted of virement of funds from one sub-head to another without the required approval from the Ministry of Finance.

Revenue Control

545. The Collectors Cash Book/ Statements were written up on the last day of each fortnight instead of daily. In addition, acknowledgement receipts from the Accountant General were not seen for various periods during the year.

Stores and Other Public Property

546. A Master Inventory was not maintained to record the fixed assets of the Ministry. Sectional inventories were not updated or subjected to the required supervisory checks.

Other Matters

547. Certified copies of the bank reconciliation statements for Imprest Bank Account were not prepared and submitted to the various agencies. The Imprest Cash Book for the period 15 March, 1994 to 25 May, 1994 was not presented for audit examination.

548. Several advances forms were not presented for audit so it could not be determined whether these advances were properly authorised and issued for the conduct of the Ministry's business. In addition there were instances, where advances were outstanding. Differences between the amounts advanced and the amounts cleared were also noted.

549. The Old Age Pension and Social Assistance Imprest Bank Account was not reconciled during the period audited. This account reflected large overdrafts at the end of each month. However, the authority to incur such overdrafts was not seen. The overdraft position at year end was \$213.150M. The cash book for this account was not balanced daily and the vouchers sent for recoupment at the Treasury were not indicated in this record.

550. The Ministry had open two (2) Imprest Accounts and a Salaries Account which had been dormant for several years. It was noted that there was no evidence to indicate that these accounts were properly reconciled or the appropriate steps taken to close them.

HEADS 47 - 48

MINISTRY OF FINANCE & ACCOUNTANT GENERAL'S DEPARTMENT

Expenditure Control

Employment Costs

551. The duplicate copies of the computerised paysheets were used as the Salaries Register, however, changes that were made on the original copies for salaries refunds were not made on the duplicate copies. The salaries bank account was last reconciled to August, 1994. Further, according to the Bank statement the

Account was overdrawn by an amount of \$922,878 as at 31 December, 1994.

Other Charges

552. Reconciliation of the Main Bank Account was not done for the entire period reviewed. This Account had not been reconciled since 1982.

553. The unspent balance on this Account was not paid over to the General Account for transfer to the consolidated fund. The bank statement showed a credit balance of \$8.511 billion as at the end of the year. In addition the General Account reflected a balance of some \$3.183 billion at year end. 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. Had transfers been made as is required to the Consolidated Fund, the heavily overdrawn balances would have been reduced from \$10.352 billion to reflect a credit balance of \$1.324 billion. This is inefficient and poor management and control of the Ministries cash flows and balances. Significant saving maybe made if proper control is exercised over these cash flows.

554. Seventy (70) Payment vouchers totalling \$170.421M were not presented for audit examination. The correctness of these payments could therefore not be properly verified.

555. The imprest bank account was overdrawn by an amount of \$201,855 as at 31 December, 1994 and had been reconciled only up to October.

556. An examination of the Leave Passage Advance Ledger revealed that the amount \$7.455M was outstanding at year end.

557. In relation to Head 47 (Subhead 312) Subsidies and contributions, etc., amounts totalling \$2.37 billion were voted and expended as follows:-

Guyana Rice Export Board	999,939
Guyana Electricity Corporation	125,789
Other- Salaries for GNBS and SPS	44,579
	<hr/>
	\$1,170,307
	<hr/>

558. The Guyana Rice Export Board (GREB) is a separate legal entity with a private firm of auditors External Auditors. The last set of audited accounts received was in respect of 1992. The amount of \$999.939M was verified as having been paid to GREB.

559. The Guyana Electricity Corporation is subject to separate financial reporting and audit. The External Auditor is now Auditor General and the last set of accounts presented for audit were for 1993. The amount of \$125.789M was verified as having been paid to the Guyana Electricity Corporation.

Revenue Control

560. A Revenue Control Account was not kept for the period under review.

Stores and Other Public Property

561. A Master Inventory was not produced for audit inspection for the period reviewed. As a result a physical verification of equipment and furniture could not have been accurately determined.

Other Matters

562. During the period under review (264) two hundred and sixty- four contracts were awarded by the Ministry. Out of this total one hundred and four (104) were awarded to one contractor to a total value of \$8,938,811 for work done at the Ministry. An examination of the procedures used to let these contracts revealed the following unsatisfactory features:-

- (a) valuation certificates were not prepared and certified.
- (b) bills of quantities were not being prepared by a competent person, only the contractors estimate was used.
- (c) contracts do not have details of type of materials to be used, quantity of materials needed, amount of work to be done e.g. bm., sq. ft., etc., and the exact location of work - in most cases it was stated in Ministry of Finance Building.
- (d) Works were not always certified as having been satisfactorily completed by competent and technical persons but by the Principal Assistant Secretary (Administration) and the Administrative Assistant.

- (e) A contract performance register was not kept for the entire period audited. Instances were noted where contracts were subdivided in order to avoid tender board procedures.
- (f) Returns of contractors' earnings were not prepared and submitted to the Commissioner of Inland Revenue for the financial year.
- (g) Certificates of Compliance from the Commissioner of Inland Revenue were not seen for any of the contractors during the entire period.'
- (h) The amount of \$3,936,161 was expended during 1994 for repairs to Air Conditioning Units for the Ministry of Finance building. It would appear that these costs incurred were excessive.

Other Matters

SUB TREASURY REGION 1

563. The Sub-Treasury bank account had not been reconciled since 1981. According to the bank statement this account reflected a credit balance of \$11.22M at year end.

SUB TREASURY REGION 3

564. Outstanding cheque orders totalling \$12,317,642 were not cleared as at 31 December, 1994. The bank account was only reconciled to June, 1994.

SUB TREASURY REGION 4

565. Two cheque order vouchers totalling \$1,289,000 for the purchase of lumber from A. Jahurally were not produced for inspection. The payments were received by the payee but at the time of inspection the lumber had not yet been supplied.

SUB TREASURY REGION 5

566. In many instances cheque order vouchers were not returned within the sixteen (16) days as required by financial instructions. Further, cheque order vouchers totalling \$1,370,751 relating to the financial year had not been cleared.

SUB TREASURY REGION 6

567. The bank account had not been reconciled since October, 1986. As a result frauds and irregularities could go undetected. Cheque Orders totalling \$796.339 were not cleared as at 31 December 1994.

SUB TREASURY REGION 9

568. The bank account had not been reconciled for the entire period under review.

SUB TREASURY REGION 10

569. Cheque Orders Vouchers totalling \$1,701,691 were not cleared as at 31 December 1994. The bank account No. 759 was not reconciled for the period under review.

570. As can be seen above there were problems with the control and reconciliation of bank accounts at nearly all the Sub-Treasuries visited. This is a significant control weakness which could allow bookkeeping errors and irregularities to go undetected.

HEAD 49

CUSTOMS AND EXCISE DEPARTMENT

Expenditure Control

571. The Salaries Register and Salaries Cash Book were not presented for audit for the period January to December, 1994 and January to July, 1994 respectively. In addition, the Salaries Cash Book was not balanced on a monthly basis. The Salaries Bank Account was not reconciled for the period and it could not be determined when last the reconciliation was done. According to the Bank Statement the account reflected an overdraft of \$7,005,787 at the end of the year.

Other Charges

572. The Vote Account book was not properly maintained as the Voted Provision was not stated under each Subhead and several entries were not initialled by the Certifying Officer. Also the Vote Account was not balanced daily as required but on a monthly basis.

573. All vehicle log books were not presented for audit. In addition there were instances where journeys were not authorised and reasons for journeys undertaken were not stated.

574. A Register of Local and Overseas Telephone calls was not kept. In the circumstances it could not be satisfactorily determined whether all payments for overseas calls were a proper charge to public funds.

Revenue Control

575. According to the Revenue Collectors Chart Regions 3 and 5 did not submit collectors cash book/statements for a number of fortnights. Several statements received by the Department were not produced for audit examination.

576. In numerous instances businesses did not renew their licences for 1994. In addition, the Licences' Registers bore no evidence of supervisory checks and there was no evidence that action was taken to have the defaulters pay the outstanding Licences' fees.

577. The Register of short-landed goods and related records was not presented for audit. Consequently, it could not be established whether all short landed goods were accounted for and the appropriate revenue collected.

578. The Permit for Immediate Delivery (PID) Register bore no evidence of supervisory checks and there were several instances where subsequent permits were granted although the previous ones were not cleared. In addition all entries were not perfected within the required ten (10) days and there were numerous outstanding permits at 31 December, 1994 without evidence of any action being taken to collect outstanding revenue.

Seizures

579. Several Seizure Files were not presented for audit examination, as a result the following could not be determined:-

- (a) whether the established procedures for such seizures were followed;
- (b) whether the entries in the Detention and Report of Contravention Registers were accurate; and
- (c) the basis used for the computation of duty and consumption tax.

580. The Report of Contravention register bore no evidence of supervisory checks and in most instances it was difficult to verify the disposal and duties paid as the machine numbers and date were not stated.

581. Reports and Returns of all seizures made by outstations and the Commissioner of Police were not produced for audit. As a result it could not be determined whether all cases of seizures were reported and duly accounted for.

582. Several losses occurred at the State Warehouse. However, there was no evidence that Official Loss Reports were submitted to the relevant authorities.

583. The Bills of Sight Register bore no evidence of supervisory checks and several provisional entries and entries perfected during the year were not presented for audit. In addition deposits were not paid over to revenue after the three (3) months stipulated period and there was no evidence of a reconciliation of the Deposit records of the Department with those of the Accountant General's Department.

584. In several instances, consumption tax was not paid by the 15th of the following month as required by statute. There were also cases where returns were not submitted by manufacturers. There was also no evidence of periodic inspections by officers of the Department to ensure that manufacturers maintain the necessary sales and stock records and to establish whether consumption tax returns submitted were accounted for.

585. Several Want of Entry Slips were not produced for audit. Numerous instances were noted where Want of Entry goods were still on hand in excess of the prescribed or authorised period and appropriate action was not taken by the Department to dispose of the goods.

586. Below sets out the numbers of incoming and outgoing ships and aircraft files received and jерquered by the internal audit section. In view of the numerous irregularities at the Department a higher level of internal audit scrutiny would appear to be required in most areas.

No. of Ship Files for 1994 Incoming	No. and % Jerquered
1,248	334 (27%)
<u>No. of Outgoing Ship Files for 1994</u>	
1,194	418 (35%)
<u>No. of Incoming Aircraft for 1994</u>	
2,928	2,003 (68%)
<u>No. of Outgoing Aircraft for 1994</u>	
3,125	2,824 (90%)

587. 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.

Other Accounts

588. The Imprest Cash Book for the period 1 January, 1994 - 15 July, 1994 was not presented for audit and the duplicate copies of the Imprest Cash Book were not forwarded with the vouchers for recoupment for the periods 6 September, 1994 - 12 September, 1994 and 8 December, 1994 - 30 December, 1994. The total Imprest amount of \$1,439,505 was also not retired on 31 December, 1994. The Imprest Bank Account was not reconciled during the period under review. All advances forms were not presented for audit and there were several instances where advances were not cleared promptly.

589. According to the Irregular Cheque Deposit Register, several post-dated and stale-dated cheques were accepted by the Department during the period under review.

590. There was no evidence that Duty and Consumption Tax totalling \$3,856,789 collected by the Post Master General on behalf of the Comptroller of Customs and Excise had been paid over to the Department. Fortnightly statements of revenues collected were not prepared and submitted to the Comptroller.

591. The Department paid overtime to employees and subsequently recover all such amounts from the respective merchants. However due to the unsatisfactory manner in which the Demand Notices and Demand Register were maintained the amounts owing by Merchants at year end could not be ascertained.

592. There was no evidence to substantiate that the arms and ammunitions were received by the Commissioner of Police and were recorded in the Register. Also, according to the detention register several items detained were missing.

INLAND REVENUE DEPARTMENT

Expenditure Control

Employment Cost

593. A reconciliation between the salaries' register and the votes ledger was not done for the period reviewed. In addition instances were noted where important information was omitted from the register and also instances were noted where totals were written in pencil.

594. An examination of the reconciliation statement for the Salaries bank Account revealed that unrepresented cheques totalled \$2.480M However, a list providing details of the unrepresented cheques was not submitted for audit examination.

595. Instances were noted where important information had been omitted from the travelling register.

596. The National Insurance Scheme register was not written up for the period September to December and bore no evidence of supervisory checks for the period reviewed. There were instances where employees National Insurance Scheme numbers were omitted from the register.

Other Charges

597. Instances were observed where purchases were deliberately sub-divided to avoid Departmental Tender Board procedures. This unsatisfactory practice had also been brought to attention in my 1993 Report.

598. In the majority of instances purchases were made from private suppliers instead of Government Agencies. However, the not-available certificates were not affixed to the payment vouchers as required by financial instructions.

599. During the period under review three hundred and sixteen (316) large computer ribbons and two hundred (200) small computer ribbons were purchased for use by the computers at a total cost of \$1.174M from a private supplier. However, only twenty four (24) large ribbons were utilised during the year and none of the small ribbons were used. From the above, it was evident that there was overstocking of these items, as the present stock would last for more than ten (10) years given the current usage pattern.

600. In numerous instances there was no evidence that items purchased were taken into stock, as the ledger folio numbers were not quoted on the payment vouchers.

601. Monthly returns of fuel and lubricants used by each vehicle were not prepared as required by financial instructions. It was therefore not possible to determine the economic use of vehicles in terms of fuel and lubricants used.

602. Several amounts totalling \$3.222M were paid to four contractors for the repair of chairs, desks and cabinets. Of that sum \$1.756M was spent to repair a total of three hundred and thirty three (333) chairs during the year. The amount of chairs repaired during the year was in excess of the number of employees in the Inland Revenue Department. This indicated that every employee's chair was repaired during the year.

603. During the year twenty-two (22) new chairs were paid for at a cost of \$176,000. However, according to the certificate issued by the Chief Finance Officer, fourteen (14) chairs were repaired and received by her and she certified that the work was satisfactorily completed and eight (8) new chairs were received in the Berbice Sub-Office. This situation could not be properly explained, since the contract stipulated that new chairs were to be supplied.

604. Out of a total of eighty-nine (89) contracts to a total value of \$9.949M executed during the year it was observed that in the majority of instances these contracts were awarded by the same officer, who also certified the works and approved the vouchers.

605. Contracts were awarded to officers and executed by officers of the Department.

606. For all the contracts awarded, independent bills of quantities were not prepared by the competent representative of the Department as a guidance for the final award of the works. It was therefore not possible to determine whether the most competitive prices were obtained and that fair values were received.

607. According to the contract register, two contracts were awarded for the same job of cleaning unused and broken items from the General Post Office roof. The awarding of two separate contracts to two different contractors for the same job on the same day could not be explained.

608. An Electricity Charges Register was not maintained for the entire period reviewed. Instances were observed where bills were paid from the Imprest instead of being paid directly through the Accountant General's Bank Account.

609. During the year nine (9) tyres totalling \$100,995 were purchased but the vehicle numbers for which these tyres were purchased were not quoted on the vouchers and stores ledger folio number was also not always stated. It was therefore difficult to verify whether in fact the tyres were received and installed on the Department's vehicles.

610. It was noted that all telephone bills were paid through the Imprest instead of being paid directly from the Accountant General's Bank Account. In addition the telephone register bore no evidence of supervisory checks for the period reviewed.

611. A summary cash book to record receipts, payments and balances at the end of each month in respect of Refund of Revenue Bank Account was not maintained for the period reviewed. As a result the accuracy of \$5.382M shown as balance in the cash book at year end could not be properly determined.

612. An examination of the Bank Reconciliation Statement revealed that debits totalling \$2.292M were overstated and unrepresented cheques totalled \$73.235M were outstanding. In addition, debits understated totalled \$1.873M and credits overstated amounted to \$694,342. However, details of these amounts were not provided in the reconciliation statement for December, 1994.

613. Entries in the Vote Account book were not always certified by the responsible officer.

614. Instances were observed where cheque order vouchers were not returned within the sixteen (16) days stipulated period contrary to financial instructions.

Revenue Control

615. Several estates were assessed but the Estate Duty/Process Fees were not paid. Instances were noted where estates were lodged with the required declarations made but not examined/assessed.

616. Travel Voucher Tax was not paid on several tickets and there was no evidence to indicate whether those persons were exempted from the payment of travel tax. Several instances were observed where tickets were bought on the same day for

continuing routes for the same passengers without the travel tax being paid on the continuing routes. This unsatisfactory practice was already drawn to your attention.

617. An examination of the sales returns for Travel Voucher Tax revealed that tickets were not always recorded in numerical sequence and in many instances tickets could not be accounted for as there were several breaks in sequence. In addition there was no indication whether the tickets were cancelled or subject to remission of tax.

618. The sales reports from the various agents were not certified by the airlines. Penalties for late payment of Travel Tax totalling \$1.154M raised during 1994 were still outstanding at the time of the audit.

619. Copies of Travel Tickets Tax sold to passengers and surrendered at the Immigration Section at the Airport and subsequently returned to the Department were not produced for audit examination for the entire period reviewed. As a result it could not be determined whether this Tax was imposed on all outgoing passengers who were required to pay. This is a significant breach in control.

620. The Pay As You Earn Remittance Register was not properly written up for example, file Numbers were not always written in sequence and progress payments were not always reflected therein. In addition the register bore no evidence of supervisory checks for the period reviewed.

621. Instances were observed where Pay As You Earn Remittances were not paid over promptly by several companies. As a result, penalties and interest were raised and demand notices sent out. However, it was noted that several companies still did not comply and, at the date of audit the amounts had not been paid.

622. In many instances Form II's were submitted by employees but the register was not written up to show the receipts. Instances were noted where Form II's were submitted by employees but the amounts stated were not in agreement with the P.A.Y.E. The register of Form II's bore no evidence of supervisory checks and in several instances was written in pencil. Taxes held in abeyance for objections and appeals not finalised in respect of 1994 amounted to \$257,669,006. The above statistics would indicate that numerous appeals remained outstanding at the end of the year. The objection and appeal register bore no evidence

of management control or supervisory check for the entire period reviewed.

623. Instances were observed where Companies did not pay quarterly advances of corporation taxes in the year.

624. The Cash Book in respect of the Revenue Bank Account reflected a balance of \$1.339B. However, according to the reconciliation statement the amount shown was \$1.399B a difference of exactly \$60M. In addition, included in the total of \$75.345M shown as debits overstated in the bank reconciliation statement for December, 1994 is an amount of \$73.464M for which no details were provided. Also, details were not provided for credit understated in bank statement of \$1,009.844M credits omitted from bank statement of \$44.023M and credits overstated in bank statement amounting to \$133.625M. This is most unsatisfactory and is a reflection of the poor quality of the accounting control at the Department.

625. There was no evidence of signature in the remittance register of officers receiving cheques. The Remittance Register bore variable evidence of supervisory checks.

626. A reconciliation of the Revenue Account with the detailed statements prepared by the Ministry of Finance was not done for the entire period reviewed.

627. The half yearly statement of arrears of revenue was not prepared for the year 1994.

NEW AMSTERDAM BRANCH OFFICE

628. The Entertainment Tax register kept at this Branch Office was not written up for the seven (7) cinemas for the month of December 1994. As a result, verification of revenue collections for the month of December was difficult and time-consuming. Sixty-one (61) objections for the year 1994 were not finalised at the time of the audit.

SPRINGLANDS BRANCH OFFICE

629. Requisitions for Controlled Forms were not prepared on the prescribed Internal Stores Requisition forms. Instead a duplicate book was used.

630. Forty-six (46) Form II's were outstanding for the period reviewed. However, evidence was seen where demand notices were sent out to defaulting employers.

631. According to the entertainment tax Register amounts totalling \$485,716 were owed by two Cinemas. Further another cinema did not submit box-office returns for the months of June and July, 1994.

632. Ninety-nine (99) objections totalling \$18.882M in respect of traders were not finalised at the time of the audit inspection.

633. Collectors' Cash Book/Statements were not certified by the responsible officer for the entire period reviewed.

LICENCE REVENUE OFFICE - GEORGETOWN

634. Daily statements of revenue and bank deposit slips for the months of June and August, 1994 were not presented for audit examination.

635. An amount of \$198,225 which was received from Linden and Vreed-en-Hoop for February 1994 was deposited in the Licence Revenue Account and subsequently paid over twice to the Consolidated Fund Account on 21 March, 1994 and 1 April, 1994 respectively.

636. Revenue collected by the Department was not always paid over to the Consolidated Fund Account as required by financial instructions.

637. At the time of the audit inspection, several vehicle registration cards were not written for vehicles granted duty, consumption tax and purchase tax concessions.

638. A bank account which was formally used for the collection of tolls reflected a balance of \$489,524 at the end of the year although the collection of tolls ceased in June, 1992. At the time of the audit inspection the bank account was only reconciled to August, 1994.

639. A register of cheques returned to the Department was not maintained. Cheques totalling \$1.385M which were returned by the bank were not redeposited. The accuracy and completeness of this amount could not be verified as a result of the non-maintenance of this record.

640. According to the reconciliation statement deposits totalling \$1.573M were not traced to the bank statements. Also deposits totalling \$12.874M were also not credited to the bank statements. Some of these deposits dated back as far as 1985.

HEAD 51

MINISTRY OF TRADE, TOURISM AND INDUSTRY

Expenditure Control

Employment Costs

641. Several instances were noted where net Salaries were refunded instead of the gross amount. In addition, an examination of December bank reconciliation statement for Salaries Bank Account revealed that there were several stale dated cheques totalling \$14,541. Appropriate action was not taken to have these amounts cleared from the accounts.

Other Charges

642. Vehicle log books were not presented for audit examination. In addition, there was no evidence that monthly statements of fuel and lubricants were prepared as required by financial instructions.

643. Overseas telephone charges totalled \$778,299 for the period under review. However the telephone register was not properly written up to show details of the name of caller and purpose of call. In the circumstances, it could not be determined whether all calls made were for official purposes and whether refunds were obtained for unofficial calls.

HEAD 52

MINISTRY OF PUBLIC WORKS, COMMUNICATIONS AND REGIONAL DEVELOPMENT

Expenditure Control

Employment Costs

644. The salaries Register was not properly maintained since relevant information such as salary scale, appointment date, etc. were not recorded therein. A Salaries Control Register was not produced for the period January to July, 1994. As a result, the monthly changes in employment cost could not be verified. In addition the diary of paychanges was not adequately maintained since details of pay changes were not always recorded

therein. It was also observed that paychanges in respect of the Office of the Prime Minister were also recorded in this record but adequate references were not made to facilitate proper audit check. This record was not subject to periodic supervisory checks.

645. The Salaries Bank Account was reconciled up to February 1993. As at 31 December, 1994, the Salaries Cash Book reflected a nil balance whereas the Bank Statement reflected a balance of \$6,705,465.

646. Payment vouchers totalling \$21,331,511 excluding June and October were not presented for audit examination. As a result, the propriety of these expenditures could not be satisfactorily determined.

647. The Register of Cheque Orders was not satisfactorily maintained since there were notable omissions of relevant information. In addition, instances were noted where cheque order vouchers in excess of \$2M were not returned to the Central Accounting Unit within the stipulated period of sixteen (16) days.

648. Instances were noted where the three (3) quote system was not used when purchases were made from private suppliers. In addition, 'not available' certificates were not obtained from Government agencies when purchases were made from these suppliers. As a result, it was not possible to determine whether the prices paid for the items purchased were the most competitive and whether value was obtained for moneys expended. Several Contracts were entered into for maintenance works to buildings, however, there was no evidence to indicate that biddings or quotations for these works were received in order to ensure that these works were done at the most economical price.

649. Contract for \$452,627 was awarded to a supplier for electrical works to be done in the Ministry's building although the relevant Government Agency could have executed the work.

650. Tender Board minutes and bidding documents were not seen for two (2) contracts which exceeded \$450,000 limit.

651. Two payments totalling \$1.255M were made to the Guyana Electricity Corporation but bills were not attached to support the payments. In addition acknowledgement receipts from Guyana Electricity Corporation were not seen for one (1) payment made for \$408,800. As a result the propriety and validity of the

expenditure could not be satisfactorily determined. The electricity charges register was not maintained in a satisfactory manner. Several entries were made in pencil instead of in ink. Payment Vouchers, Cheque numbers and the Date of payments were not referenced in the register and evidence of supervisory checks were not seen.

Other Matters

652. Several instances were noted where advances issued from the imprest were not cleared at the due date. In addition, sub-vouchers referenced in the Imprest Cash Book were not numbered.

653. The main Bank Account was reconciled up to August, 1992, but certified copies of the reconciliation statements were not produced for audit examination.

654. Reconciliation of the Imprest Bank Account was completed up to December, 1994. An examination of the reconciliation statement revealed the following:-

- (i) A deposit of \$129,060 made in November was not brought to account at year end by the Bank.
- (ii) Included in the list of unpresented cheques at December, 1994 were stale-dated cheques totalling \$50,000.
- (iii) An incorrect debit of \$200,000 was made by the Bank to this account in November, 1994.
- (iv) Incorrect credits totalling \$57,700 were made by the bank dating back to 1992 and 1993.

655. Re-imbursments totalling \$694,000 in respect of the Deposits Fund payments were not received from the Accountant General's Department for November and December.

Stores and Other Public Property

656. A Master Inventory as well as sectional inventories were not produced for audit examination. As a result, it could not be determined whether all fixed assets under the control of the Ministry were duly accounted for.

657. Many office Furniture and Equipment were not marked for easy identification as the Ministry's property.

658. A Stock Count of the Stores items was not done for the year 1994, neither were bin cards written up for the year.

659. Serviceable and unserviceable items were seen in the store. However there was no evidence of any action being taken to dispose of the unserviceable items.

660. The Loan's Register was not maintained in a satisfactory manner and evidence of supervisory checks were not seen. Examination of this register also revealed that several stores items on loan were not returned within a reasonable time and were still outstanding at the time of the audit inspection.

HEAD 53

CIVIL AVIATION DEPARTMENT

Expenditure Control

Employment Costs

661. The diary of pay changes and the salaries control register bore no evidence of the required supervisory checks for the period audited.

662. Instances were noted where the travelling register was not properly maintained since the "passed for payment by" column was not initialled by the responsible officer, and travelling for some employees were not recorded in the register although payments were made for the respective months.

Other Charges

663. A payment of \$100,000 for the purchase of fuel was made from Correia's Esso Station for the month of January, 1994. However the quantity of fuel/lubricants purchased was not stated and evidence that the item was received and brought to account in the stock records was not seen.

664. Two hundred and eighty-five gallons (285) of paint costing \$876,977 were purchased during the year for use at the Timehri Airport Building. It could not be determined what was the quantity of paint required for the Timehri Building since bills of quantities for painting works to be carried out on the building were not seen.

665. Bidding documents and tender board approvals were not seen for seven (7) contracts with a total value of \$4,132,904. In the absence of these documents, it could not be determined whether competitive bidding was done and whether the contracts were awarded for the best price.

666. According to the Overseas Telephone Register, amounts totalling \$124,477 for private Overseas Calls which were made by Staff remained outstanding at the time of audit. The Overseas Telephone register bore no evidence of supervisory checks for the period audited.

Revenue Control

667. Revenue totalling some G\$1.824M and US\$81.927 remained outstanding for the year 1994 as listed below.

Over flights	G\$ 27,265.
Rental	G\$ 528,333.
Aerodrome	- US\$ 81,927.
Aerodrome -	G\$1,187,025.

Stores and Other Public Property

668. A Master Inventory as well as Sectional Inventories were not produced for audit examination. Unused Stores Requisitions were kept in the stores instead of being kept in the various sections. Serviceable and unserviceable items were stored together. An unserviceable item register was not kept.

Other Matters

669. A reconciliation of the Vote Account with the Treasury records from the Ministry of Finance was not done for the year. Included in the bank reconciliation statement as at December, 1994 for the Bank Account was a cheque for \$118,719 which had been debited twice on 31 December, 1992 and 30 June, 1993 and was not cleared at the end of the year. A cheque for \$6,915 was incorrectly debited by the Bank in February and was not cleared at year end.

HEADS 54 - 57

REGION 1 - BARIMA/WAINI

Expenditure Control

Employment Costs

670. A Salaries Control Register was not kept for the period under review. Further, the salaries register was not properly maintained since relevant information such as Personal File Number, Salary Scale, Date of Appointment and Income Tax File Number was omitted therein and there was no evidence of supervisory checks. Salaries and Wages Cash Books were not kept to record transactions done on the salaries bank accounts.

671. A comparison between the amounts deducted from salaries with that paid over to the Guyana Public Service Union revealed that an overpayment of \$82,510. This overpayment was reflective of the poor state of accounting in the Region and was a direct result of the failure to maintain cash books. There was no evidence of reconciliation between these two accounts.

672. A National Insurance Scheme payment register was not kept and the Register of Contributors was not properly maintained. Details such as Employees' Names, Address, National Insurance Scheme Number and Designation were omitted from the Register. In addition this register bore no evidence of periodic supervisory checks. Not all employees were registered with the Scheme. Also, acknowledgement receipts in support of payments to the Scheme were not always seen and there were instances where acknowledgement receipts did not agree with amounts stated on the Contribution Schedules.

673. Annual returns of employee's earnings were not submitted to the Commissioner of Inland Revenue for the year as required by law.

674. Entries in the Vote Account Book were not always initialled by the "Certifying Officer". The Vote Account Book was not reconciled monthly with records at the Sub-Treasury. Monthly financial returns were not prepared in support of expenditure on Inter/Intra Departmental Warrants received during the period. The failure in this regard would result in the omission of such expenditure from the appropriation accounts of issuing Ministries/Departments. In addition there was no evidence that financial returns were received for warrants issued by the Region and it could not be established whether action was taken to obtain these returns. As a result the

appropriation account of the Region was not updated with expenditure in this regard.

675. Tender Board Procedures were not always observed in the award of contracts. The failure to institute these critical financial guidelines in the awarding of contracts was not explained.

676. The procedure of cancelling vouchers with a "paid" stamp was not adhered to during the period under review and in numerous instances cheques were made payable to officers of the Regional Administration instead of the payees concerned.

677. A Payment of \$3.999M was made to a contractor on 30 December, 1994. An examination of the voucher revealed that:-

- (a) A certificate attesting to the satisfactory completion of the job, which accordingly required the "purchase of spares and services and to assemble one (1) caterpillar 3406 engine for the purpose of a generating set", was prepared by the Superintendent of Works and certified by the Regional Executive Officer.
- (b) An un-numbered receipt dated January 18, 1995 was tendered for the amount, but the receipt did not have revenue stamps affixed.
- (c) Pertinent information to establish the existence of the generating set were not appended and no evidence was seen to indicate that the set was received by the Region. In addition, the Regional Executive Officer confirmed that the contractor did not complete the job, although he was paid in full.
- (d) The contract which was entered into with this contractor was destitute of terms and conditions that would safe-guard the Government's interest and ensure that the contractor work diligently to complete the job satisfactorily and on time.
- (e) The sum of \$3.999M was incorrectly charged to the current instead of to the capital vote.

678. It was also noted that the Regional Tender Board had approved the award of the above contract for a sum of \$6.998M at its meeting held in December 1994. However the Regional Tender Board's ceiling in this regard is \$6.M and as such the award was beyond their powers. Consideration of the contract should have

been handled by the Central Tender Board level and be subject to the final approval of the Cabinet.

679. It was not correct to make the actual contract for the sum of \$3.999M given that the approved tender price was \$6.998M. The Regional Executive Officer indicated that this was done because only \$4M was available for the project. This explanation was however deemed unacceptable given the legal and financial implications of such an award.

680. A comparison of the record for laterite and sand deliveries with payments on contracts for such deliveries revealed that the supply of these materials were not always completed before payments were made. As a result, quantities of these materials remained outstanding to the date of the inspection, resulting in over-payments totalling \$0.419M. Contracts awarded during the year for the supply of laterite and gravel delivered for repairs to the Wauna Swamp Road, totalled 1800 loads. According to the overseer it was estimated that two (2) loads would have completed one (1) rod of roadway. However, a physical verification indicated that instead of 900 rods of road being completed, only 600 rods were completed. The shortfall was not explained, but a review of the system revealed that control measures were not in place to ensure that the quantity of material required per load was delivered and each load of material was actually delivered as stipulated on the record.

681. Payments in relation to contracts were observed to have been excessive as a result of charges by contractors of rates based on board measurements when in fact all materials were provided by the Regional Administration for the completion of jobs. The contractors were required to bid only on the reasonable daily rates for each man day estimated to complete the job.

Revenue Control

682. A Revenue Account and a Revenue Control Account were not kept for the period under review. As a result, it could not be determined what were the total collections in respect of each Head and Sub-Head of revenue and the position with regards to the collection of arrears revenue.

Stores and Other Public Property

683. Sectional inventories were not kept and the Master Inventory was not updated. As a result, the accuracy of the actual inventories on hand could not have been established.

684. Items of Stores were not always brought to account in the records of the Main Stores but were sent directly to the various sections. The Storekeeper controls the Bin Cards as well as the Internal Stores Requisitions. A Permanent Stores Register was not kept. In the circumstances the quantity, location and description of stores could not be properly determined.

685. Relevant records were not kept in respect of the vehicle workshop. These include a record of unserviceable parts, a record of cannabilised parts and Job-Cost Records.

686. Purchases of fuel were made from individuals who allegedly import the item illegally from Venezuela. Monthly Analysis of Fuel Consumption were not prepared. Consequently, it could not be easily determined whether economic use was made of the fuel as well as the vehicles and equipment utilising same.

687. Log books were not kept for any of the Regional vehicles so it was not possible determine whether all journeys were official.

Other Accounts

688. The Imprest Cash Book was not properly maintained. The bank statement for the old Imprest Account reflected a credit balance of \$5,196 at year end. Five (5) Bank Accounts were not reconciled during the period reviewed. The failure to carry out this important accounting function resulted in a breach in the system of internal control and could lead to irregularities. One (1) of these accounts reflected an overdraft of \$2.044M at year end. Because of the failure to reconcile the account the reason for the overdraft was not established.

Other Matters

689. The Regional Administration incurred an excessive cost in the maintenance of the Power Station. Approximately \$4.5M was spent in running it for the year . In previous reports it was suggested that action be taken to recover the cost of running the power station from residents in the Region. However, to date no action was taken

690. Log Books for plant and equipment were neither kept at the power station nor at the Guyana Water Authority pumping station. In the circumstances the efficient use of fuel provided was not determined.

697. There was no evidence to indicate that a reconciliation was done between payments to the Guyana Electricity Corporation and actual consumption of electricity. Further, high differences were observed between the total amounts paid as per vote account and the Electricity Charges Register under Heads 58, 59, 60 and 61.

698. There was no evidence to indicate that periodic supervisory checks were carried out on the telephone records maintained.

699. A register of all Government Buildings in the Region was not presented for audit examination. As a result it could not be determined whether all buildings owned by the Region were accounted for, properly maintained and utilised.

700. There was no evidence to indicate that Tender Board Procedures were observed for the purchase of dietary items at the Suddie Hospital. In the absence of tenders, there was also no evidence to indicate that the three quote system was used for the choice of the private suppliers. This was a breach of financial instructions. In addition, when cheque orders were raised for the supply of dietary items such as beef, fish, plantains, eddoes and milk, the items were supplied on a piece meal basis. An examination of the Goods Received Books revealed high differences between the amount of dietary items ordered for the year and the amounts actually received. As a result it could not be determined whether all items ordered were actually received, properly accounted for and used in the manner for which they were intended.

701. There was no evidence of cross-reference between the Requisitions to Purchase, Stores Received Notes, Goods Received Book, Supplier's Book and Stock Ledger. This omission made verification very time consuming and almost impossible in some instances. A Goods Received Book was not kept and maintained for the period under review. Neither Requisitions to Purchase nor Internal Stores Requisitions were used for the purchase and issue of items at the institution.

Other Matters

702. The cheque order system was not only improperly used for the payment of salaries and travelling allowances but was being used for miscellaneous types of payments contrary to financial instructions. Financial instructions required that cheque order vouchers be returned within sixteen (16) days of payment to the accounting unit. These instructions were not followed as

HEADS 58- 61

REGION 2 - POMEROON/SUPENAAM

Expenditure Control

Employment Costs

691. During the year a number of positions were filled in excess of the authorised establishment under the various categories as reflected under Heads 58, 59 and 61.

692. A test check of salaries received by five (5) employees revealed that pay as you earn deductions were not accurately calculated and personal income tax was therefore short remitted to the Commissioner of Inland Revenue.

693. The Travelling Register was not properly maintained as relevant information, such as authority, allowance authorised, sum assured, vehicle registration number as well as reason for cessation of allowance was not reflected in this record. There was no evidence of reconciliation with the Vote Account Book with the Register. Further, half-yearly returns of travelling were not prepared and submitted to Public Service Management for review as required by the Public Service Rule.

694. There was no evidence of reconciliation of amounts paid over to the National Insurance Scheme and amounts shown on the payrolls. The register of cheques paid over to the Scheme bore no evidence of supervisory checks for the year.

Other Charges

695. Quantities of fuel purchased for immediate use could not be traced in vehicles log books. Internal Stores Requisition numbers were also not being quoted therein. Log Books for two (2) vehicles were not produced for audit examination. In respect of those produced, they were not properly maintained and also bore no evidence of periodic supervisory checks.

696. Further, monthly returns of fuel consumption were not prepared. In the circumstances, it was difficult to ascertain whether payments for fuel and lubricants were accurate, the economic use of the vehicles and that the total of \$12.9M as shown in the appropriation accounts spent on fuel and lubricants were justified.

eighty-four (84) cheque order vouchers totalling \$3.095M remained outstanding at year end. As a result of the unvouched expenditure the accuracy and validity of those transactions could not be determined.

703. Sixty-five (65) payment vouchers totalling \$4.816M 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.

704. An examination of the bank reconciliation statements for December 1994 in respect of the bank accounts in operation revealed instances of long outstanding cheques. In addition, there were also a number of incorrect credits and debits appearing on the bank statements which were not cleared at the end of the year.

Stores And Other Public Property

705. The stock ledger as well as the bin cards were not maintained for the year. As a result, it was not possible to verify the accuracy of the stores on hand. This unsatisfactory situation could lead to irregularities.

706. Drugs received from Georgetown were short posted in some instances and over posted in others to bin cards. Also drugs received were sometimes not recorded on bin cards. Large quantities of drugs were issued on a regular basis from the Drugs Bond to the Dispensary. In the absence of retained dispensed prescriptions it was not possible to verify how the drugs were disposed. Entries made in the In-patient Drug Record Book as well as the Out-patient Drug Record Book could therefore not be properly substantiated.

707. A master inventory was not kept for fixed 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 fixed assets under the control of the Region were duly accounted for.

708. The Region had received large quantities of gifts for which a gift register was maintained. However, no evidence was seen to indicate that the gifts received were brought to account in the country's account. Gifts of drugs received were kept separately from those drugs received through the normal channel. In most cases bin cards for these drugs were not kept. In the circumstances issues of these drugs could not be verified. Other gift items such as bed sheets, pillow slips, blankets,

video cassettes that were donated could not be verified how they were disposed. Further, action was not taken to inventorise all such assets and to ensure that proper facilities and systems were put in place to control same in terms of security and disposal.

Revenue

709. A Revenue Control Account was not maintained during the period under review. However, verification of the Revenue Statement with the Revenue Accounts revealed several large differences. Differences were also observed between amounts shown on the Revenue Statement and the totals collected as per Collectors' Cash Book Statement. In addition, Revenue Returns were also not prepared and submitted by sub-offices to the Regional Accounting Unit for the period under review. In the circumstances, it could not be determined whether effective control was exercised over the assessment, collection and accounting for revenue.

710. The Controlled Forms Register was not properly maintained since pertinent information such as date books were received, issued to, signature of officer uplifting books, date books returned and when completed was not recorded therein. In addition, a total of ten (10) Licence/Receipt books were not recorded in the Register of Controlled Forms. The register kept in respect of Hotel and Off liquor licences was not written up for the year. Records were also not kept for businesses licenced to sell Malt and Wine.

711. Half-yearly statements of arrears of revenue were not prepared and submitted to the relevant agencies.

HEAD 62 - 65

REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA

Expenditure Control

Employment Costs

712. Many instances were noted where letters of appointment and transfers were not seen in teachers' personal files. The system of internal control governing paychanges was not operating as it should which could result in the overpayment of salaries and losses to Government.

713. Paychange directives were not forwarded promptly to the Regional Accounting Unit (RAU). This has resulted in persons names remaining on the payroll for several months after termination of employment.

714. Where the net salaries/wages of officers have been refunded, deductions with respect to these payments were still being paid to the agencies concerned. This accordingly resulted from the receipt of late notification for cessation of payment and has caused overpayment in this regard.

715. An unpaid wages and salaries register was not kept for the period under review. As a result receipts in respect of refunds of salaries totalling \$0.101M could not be verified.

716. The cash books for the salaries and wages bank accounts were not properly maintained. Instead of showing a 'NIL' balance at the end of the month, significant balances were reflected.

717. An alleged fraud in the sum of \$0.098M was committed by a Primary School teacher. The circumstances leading to this situation was said poor controls and supervision mainly at the Education Department where the teacher was transferred from one School to another and the name still continued to appear on both payrolls because the necessary paychanges was not forwarded to the Regional Accounting Unit. As a result the teacher collected two salaries for the period September, 1993 to October, 1994.

718. In several instances payment of travelling allowances were terminated without any reason/s being recorded in the register. Instances were also observed where relevant information such as mileage ceiling, allowance authorised and sum assured were not recorded in the register.

719. The register of contributors to the National Insurance Scheme was not properly maintained since employees' numbers were not recorded in the Register. This would indicate that these persons were not registered promptly with the National Insurance Scheme and that the Administration failed to obtain the insurance numbers of the employees. National Insurance Scheme deductions for fortnightly paid employees were not always paid over promptly.

Other Charges

720. A contractors performance register was not kept during the period resulting in the failure to determine whether all contracts were executed with diligence and to the satisfaction of the Administration. Tender documents and minutes were not submitted for audit. Investigations revealed that these records were taken away by the Ministry of Finance and all assessments,

adjudications and tendering were done by the Central Tender Board. As a result, major works were severely delayed and those contracts which were awarded in 1994 were not finalised during the year.

721. One (1) Contract to dismantle, supply and repair a school for the sum of \$1.252M was awarded by the Central Tender board instead of the Regional Tender Board. The commencement date was 12 September, 1994 and the work should have been completed on or before 15 October, 1994. As at 31 December, 1994 the contractor received sums totalling \$1.110M which would represent approximately 88.6% of the contract sum. It was explained that the contractor had ceased all work on the contract and had since abandoned the work site. In view of the fact that the work was not completed within the stipulated time, it could not be determined whether any penalty was instituted against the contractor.

Other Matters

722. The Imprest bank account was significantly overdrawn during the period and reflected an overdraft of \$0.538M at 31 December, 1994. A scrutiny of the bank reconciliation statement revealed that incorrect debits totalling \$0.528M for the years 1988 - 1992 were made to this account which the bank involved had yet to correct.

723. An examination of the cheque order registers revealed that eighty-seven (87) cheque order vouchers representing expenditure totalling \$12.303M were not cleared at year end.

724. One hundred and seven (107) payment vouchers totalling \$12.593M were not presented for audit examination. As a result, the propriety of the expenditure incurred in respect of these payments could not be determined.

Stores and Other Public Property

725. A number of damaged and unserviceable items were found at the Vreed-en-Hoop and Leguan Stores. According to the storekeepers these items were there for many years. Action was not taken to either repair or dispose of these items.

726. The stock ledgers for the Stores were not properly maintained. During the audit inspection the bin cards kept by the storekeeper had to be relied upon. An examination of the stock ledgers revealed that:-

- (a) the stock ledgers were not up dated. A comparison with the bin cards revealed numerous differences; and

(b) many Internal Stores Requisitions were not posted to the stock ledgers.

727. Vehicle Log Books were not submitted for four (4) vehicles between the period January to November, 1994. As a result it could not be determined whether these vehicles were used for official business.

728. In the instances where log books were produced these were not properly maintained and supervisory checks were not evident on a regular basis. It was therefore not possible to verify that all journeys undertaken were authorised, done in the public interest, and whether the fuel consumption of the vehicles in terms of miles per gallon were economical. It was also noted that four (4) motor vehicles were not marked in a manner that they can be readily identified as the property of Government.

Revenue

729. A Revenue Control Account, Revenue Account and a Revenue Register were not kept for the year. In the circumstances it could not be determined whether the collection of revenue was closely monitored and properly controlled.

730. The Register of Controlled Forms was kept in a foolscap book and was not properly maintained. The register also bore no evidence of supervisory checks.

Regional Sub-Office - Leguan

731. An inspection at the Leguan Hospital revealed the following short-comings:-

- (1) There was no record of the receipt of 30 beds and 3 wheel chairs from a donor.
- (2) A master inventory was not kept and sectional inventories were not updated.

A number of equipment was purchased but were not recorded on the inventory or any other pertinent record.

Land Development Scheme

732. The Land Development Scheme's safe was still not secured by a cross bar and padlock. This matter had been brought to attention in my 1993 report but no action had yet been taken to have a cross bar and padlock fitted to the safe.

Lands And Survey

733. The Land Rent Register was not written up for the entire period under review. Due to the non-maintenance of the Land Rent Register it was not possible to determine whether all rents were paid and if not what amounts were in arrears.

Licence Revenue Section

734. Acknowledgement receipts for revenues paid into Bank of Guyana Account No. 490 for Entertainment Tax and totalling \$2.557M were not seen for the year.

735. Acknowledgement receipts from May to December totalling \$37,820 were not received from the Commissioner of Inland Revenue for Entertainment Tax paid over.

736. The Collectors' Cash Book/ Statements were checked fortnightly instead of daily and there were instances where the Daily Cash Composition Book was not checked by a supervisor.

737. An examination of the Licence Register revealed that there was a number of premises for which the business licences were not renewed. The Licence Register also bore no evidence of supervisory checks.

738. The cinematograph register bore no evidence of supervisory checks for the entire period under review.

HEADS 66-69

REGION 4 - DEMERARA/MAHAICA

Expenditure Control

Employment Costs

739. The Salaries Registers were not reconciled with the personal emolument votes for the period under review. As a result it could not be determined whether all amounts paid in respect of salaries agreed with the salaries' registers. Reconciliation was not effected between these records. The manual Salaries Registers bore no evidence of supervisory checks for the period reviewed.

740. The salaries and wages bank cash books reflected large debit balances at the end of each month, instead of "NIL" balances. According to the bank statements, the accounts were overdrawn by large amounts on several dates. The Regional Executive Officer explained that the large debit balances in the cash books at the end of each month resulted from amounts brought forward from previous years.

741. Reconciliation of the three (3) accounts kept for the payment of salaries and wages was not carried for the period reviewed. It was noted that these accounts were not reconciled for the past seven (7) years.

742. Entries in the Travelling Register were not always certified by the responsible officer. Important information such as authority, vehicle cubic capacity and registration number was not recorded in the Register.

743. Instances were noted where National Insurance deductions were not paid over within the stipulated date. In addition, entries in the register of contributions was not kept in alphabetical order as prescribed by financial instructions.

Other Charges

744. One (1) vehicle assigned to the Regional Chairman was issued with a total of 3,396 gallons of gasoline for the year. In the absence of a log book for this vehicle the journeys undertaken in terms of miles could not be established. However, the total issue of gasoline was considered excessive and a proper explanation was not given. Monthly returns to show the analysis of gasoline, oil and lubricants used daily as well as mileage per gallon obtained were not prepared and submitted for audit examination for the entire year.

745. A contractors' performance register was not kept. In the absence of this record it could not be determined what selection criteria was used to guide members of the Regional Tender Board in their deliberation and choice of reliable tenders.

746. The electricity charges register was not written up for November and December. A reconciliation of the amounts paid as recorded in the register with the votes ledgers was not possible at year end. In addition, the register bore no evidence of supervisory checks for the year.

747. The telephone charges register was not written up for the period October to December. A reconciliation between the register and the votes ledgers was not carried since the register was not completely written up. In addition, the register bore no evidence of supervisory checks for the year.

748. Instances were noted where telephone rentals were paid for six (6) telephone lines although these were out of order for the past seven (7) years.

749. Entries in the votes ledgers were not always certified by the responsible officer. It was therefore not possible to determine the accuracy of the vote accounts.

750. Cheque order vouchers were not returned within the sixteen (16) days period as required by financial instructions. Two (2) cheque order payment vouchers totalling \$1.289M were not produced for examination. It was explained that the items paid for were not received and arrangements had been put in place to have the amounts refunded by the supplier and paid into revenue.

751. The original instead of the duplicate copy of the imprest cash book was submitted with the vouchers for re-imburement for the period 1 February to 4 March. There was undue delay in the clearing of advances and, some were cleared in installments contrary to financial instructions. In addition, further advances were issued without the previous ones being cleared. The bank account was not reconciled for the entire year and the Daily Cash Composition book bore no evidence of supervisory checks for varying periods during the year. An amount of \$28,813. which was short retired at 31 December, 1990 was still outstanding at the time of the audit inspection.

Revenue Control

752. The revenue chart bore no evidence of supervisory checks for the entire year. There was undue delay in the disposal of cash to the Sub-Treasury.

Stores And Other Public Property

753. Internal Stores Requisitions were not properly completed since in some instances the signatures of requisitioning officer, issuing officer and approving officer were not seen. As a result, it was not possible to determine whether all items requisitioned were applied for the purposes intended. Furthermore, a number of obsolete and slow moving items were

seen in the Stores for which appropriate action was not taken to have these items disposed.

754. Items of tools and equipment which were on loan were not returned to the Stores despite a lengthy lapse of time.

755. Transportation provided by the Council's vehicle was available free of cost for six (6) security guards to the Regional Chairman's personal residence in Georgetown for the entire year despite other guards having to bear the cost of their travel to their locations. Log books for three (3) vehicles were not produced for the year. Four (4) vehicles were not marked to identify them as Government property.

**Licence Revenue Office - Region No. 4 -
East Coast Demerara**

756. According to the Licences cards several business premises remained unlicensed during the year and there was no indication as to ascertain whether these businesses were in operation.

757. Revenue was not always deposited promptly as required by financial instructions. In addition acknowledgement receipts from the Licence Revenue Officer for amounts banked were not always seen. Half-yearly statements of arrears of revenue were not prepared and produced for audit. Further it was observed that a large amount of obsolete licence books were on hand and action was not taken to have them disposed of accordingly.

HEADS 70 - 73

REGION 5 - MAHAICA/BERBICE

Expenditure Control

Employment Costs

758. A Salaries Register was not properly maintained. Instead, copies of computerised paysheets were bound and kept on a monthly basis. However, relevant information such as payment voucher number and date of payment, annual rate of pay, Government order number, date of first appointment and details of leave and advances taken were not maintained as required.

759. A Diary of Pay Changes was not maintained to reflect the date and adjustments made to salaries and wages of employees. The examination of adjustments reflected therein was very difficult and time consuming.

760. Paysheets were not certified by the Divisional Heads before they were taken to the Regional Accounting Unit for processing and payment. A reconciliation of the Salaries Control Accounts with the Vote Accounts was not done for the period audited. For control purposes, this reconciliation should be done so as to ensure that the amounts of salaries paid were in agreement with the amounts charged to the Vote Accounts.

761. Salaries and wages were paid through three (3) Bank Accounts at the Bank of Guyana. It was noted that even though Bank Statements were received on a monthly basis, no reconciliation of these bank Accounts were carried out and reflected large balances.

762. It was noted that the purpose for travelling was not always stated clearly on the claims forms. It was also noted that the registration numbers of the vehicles for which claims were made were not always stated on the travel claims. There was no evidence in the Travelling Register to ascertain whether a reconciliation was done with the Vote Accounts so as to ensure that all amounts paid were accurately recorded in the Travelling Register. Half yearly returns of travelling done were not submitted to Public Service Management for the period reviewed contrary to the Public Service Rule.

Other Charges

763. An examination of a payment voucher for \$0.189M for the purchase of 420 yards of white textrex material revealed that no goods received record was prepared and the bill was not stamped by the Storekeeper to the effect that the items were received and recorded in the Stores Ledger. Goods received notes were also not prepared for four (4) purchases of fuel totalling \$0.287M.

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

765. An examination of Vehicles Log Books for two (2) vehicles revealed that the signature of officer authorising journey was not seen and the signature of vehicle's operator was not always seen.

766. A Log Book for one (1) vehicle was not presented for audit. In the circumstances, it could not be determined whether the journeys undertaken were necessary and approved and the quantity of fuel consumed could not be easily determined. An examination of the Log Book for another vehicle for the period May to December, 1994 revealed that frequent trips were undertaken to and from Georgetown. The purposes of the journeys were not clearly stated so it was not possible to determine whether such journeys were necessary.

767. It was noted that an amount of \$1.6M was expended for the hiring of a tractor and trailer. In view of such a high cost it may be more economical in the long run to purchase rather than hire.

768. Supporting Documents were not attached to five (5) vouchers to substantiate payments totalling \$90,125 for meals supplied.

Revenue Control

769. A Revenue Register and Revenue Control Account were not maintained as required by Financial Instructions. Half-yearly returns of arrears of revenue were not prepared and submitted to the relevant agencies.

Stores And Other Public Property

770. Goods Received Notes were not prepared for all goods purchased. A number of items were not recorded in the Stock Ledgers maintained at the Regional Accounting Unit. The Stock Ledgers were not properly written up to show the value of items was not stated and the unit of receipt and issue of lumber. The Stock Ledger was not always updated due to the ineligible information on the Internal Stores Regulation.

Other Matters

771. Many instances were noted where deletions and alterations were made in the Votes ledgers without being initialled by the relevant officers. The Votes Ledgers were not balanced on a daily basis. There was no evidence of reconciliation of the Votes Ledger with the Treasury records.

772. Three (3) inter-departmental allocation warrants totalling \$0.344M were issued to various Government agencies and were charged to final expenditure but the financial returns from the agencies were not submitted to account for the warrants. In the circumstances, it could not be determined whether any value was received in respect of these warrants.

773. Inter Departmental Allocation Warrants totalling \$3.152M were received from other Ministries/Departments but financial returns were not produced for audit. Furthermore, the Warrant Register was not updated to reflect these warrants received.

774. Reconciliation of the imprest bank account was last done in September, 1993 although bank statements were received to December, 1994.

775. Half-yearly returns of balances held on deposits were not prepared and submitted to the Accountant General.

776. 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. Cheque order payments totalling \$1.862M were long outstanding beyond the stipulated date of clearance.

SUB REGION 1

MAHAICONY AND FORT WELLINGTON HOSPITALS

777. An examination of the stock ledgers of both hospitals revealed the following discrepancies:-

- a) The unit of receipt and issue of the item was not always recorded.
- b) The ledgers bore no evidence of supervisory checks.
- c) Instances were observed where issues were made but were not recorded in the stock ledgers.
- d) Items could not be traced easily because proper cross reference of Internal stores Requisitions numbers was not made and an index was not written up for Mahaicony Hospital.

778. An examination of the Internal Store Requisitions of Mahaicony Hospital revealed the following:

- a) the officer approving the requisition(s) was not always indicated;
- b) folio numbers of the stock ledger were not always referenced therein; and
- c) the signatures of officer issuing and receiving items were not always affixed to the requisitions.

779. At the Fort Wellington Hospital, signatures of officer receiving items were not always affixed to the requisitions. Diet sheets for the Hospital were not signed by either officers authorising the issues or the officers uplifting items. Diet sheets were sometimes written in pencil. The units of measurements used for issues were not recorded on the Diet sheet. Also, diet sheets for July and August were not presented for audit scrutiny.

780. An Immediate Issue Book for Fort Wellington Hospital was not kept for the period under review.

781. The following weaknesses were noted with regards to the issue of drugs for both hospitals;

- a) Prescribed internal store requisitions were not always used instead pieces of paper were used.
- b) Officers issuing and uplifting items did not always sign on the requisition.
- c) Internal stores requisitions were not filed in sequence instead requisitions were kept loosely.
- d) Cross-reference of stock ledger folios and Internal Stores Requisition numbers was not always done.
- e) The stock ledgers bore no evidence of supervisory checks.
- f) Several instances were noted where the requisitions were not signed by the requisitioning officers.

782. An examination of the Gifts Register for Mahaicony Hospital revealed the following:

- a) signatures of officer receiving gifts were not seen recorded;

- b) the value of gifts received was not stated;
- c) the departments to which gifts were issued were not stated.

783. In addition, although the register of gifts was maintained at Mahaicony Hospital there was no evidence that the gifts received by the Hospital were valued and the Regional Executive Officer informed so that their values could be reported to the Accountant General for incorporation in the Public Accounts.

784. Gifts received by Fort Wellington Hospital were distributed without being brought to account in the stock ledger.

HEADS 74 - 77

REGION 6 - EAST BERBICE/CORENTYNE

Expenditure Control

Employment Costs

785. A Salaries Register was not properly maintained. Instead duplicate copies of the computerised pay sheets were bound and kept on a monthly basis as a substitute. These, however, did not reflect relevant information such as Payment voucher number, Annual rate of pay, Government Order Number, date of first appointment, details of leave and advances taken. A reconciliation of the Salaries Control Accounts with the Vote Accounts was not done for the period audited.

786. It was noted that payments were made through three of the four bank accounts maintained for the payment of wages/salaries and these accounts reflected large balances at year end. One (1) Account was not used since September, 1991 and it was last reconciled in April, 1987. The payment of Salaries - Administration was paid through another Account. It was noted that a third Bank Account reflected an overdraft of \$0.431M as at 31 December, 1994. In addition to the above, the reconciliation of three (3) bank accounts had not been done for considerable periods.

787. The Cash Book for one (1) Account was not balanced for the months of April, May and December, 1994, and in many instances totals were written in pencil instead of ink.

788. The Travelling Register was not properly maintained. Relevant information including allowance authorised, sum assured, name of Insurance Company Policy Number was omitted therein.

789. Registers of contributions made to the National Insurance Scheme for employees were not maintained. In the absence of such registers, it was difficult to establish details of employees' contributions and claim benefits from the Scheme.

790. Five (5) acknowledgement receipts for monies totalling \$9.484M paid over to the National Insurance Scheme were not produced for audit examination. As a result, these payments could not be properly verified. Reconciliation of the records kept for the Scheme with the Votes Ledger was not effected for the year.

Other Charges

791. Tax compliance certificates were not always seen from contractors. Also, a Contractor's Performance Register was not maintained.

792. A number buildings that were rented for the period under review and contracts pertaining to them were not presented for audit examination. In the circumstances, the propriety of the charge to public funds of expenditure incurred in rental of the buildings could not be established. Furthermore, the absence of written contracts could have legal implication in the future.

793. An approved list of all residential and Office telephones was not presented for audit inspection. It was therefore difficult to determine whether all telephones were recorded in the telephone register and whether telephone payments for officers' residential phones were a proper charge to public fund.

Stores And Other Public Properties

794. Adequate records were not maintained with respect to buildings, equipment and inventories owned by the Region. In addition, the buildings were not insured against fire.

795. A Log Book was not maintained for the lightning plant at Port Mourant Hospital. As a result the accuracy of receipt and usage of fuel could not be verified. The log books for some pieces of equipment were not presented for audit at the Whim Sub-office.

796. Forty-three (43) blank requisition books were found to be in the possession of the storekeeper and Stock ledgers were not updated at the Canje Stores.

Revenue Control

797. A Revenue Control Account was not maintained as required by financial instructions. Land rents totalling \$0.102M were in arrears for the year.

798. A register of controlled forms was not maintained for the period under review. As a result there was no control over the receipts and issues of controlled forms which could lead to irregularities and/or fraud.

Other Matters

799. The original instead of the duplicate copies of the Imprest Cash Book were submitted for recoupment contrary to financial supervisory checks in the Imprest Cash Book. Also, the Daily Cash Composition Book was not written up for the period 9 August, 1994 to 16 August, 1994.

800. There was no evidence of reconciliation of the Votes Ledger with the relevant records of the Accountant General's Department.

801. Liabilities were recorded in the Votes Ledger as actual expenditure.

802. Instances were noted where the cheque order system of payment was used for payments of expenditures other than salaries/wages and travelling allowances in breach of financial instruction.

803. Fifty (50) cheque orders totalling \$4.446M were outstanding for the year. In the circumstances the accuracy and validity of these transaction could not be established. Also, there was no evidence of supervisory checks on the maintenance of the cheque order register.

804. Half-yearly statement of balances on deposits were not prepared and submitted to the Accountant General as required by Financial Instructions and there was no evidence of reconciliation between the relevant records maintained by the Regional Accounting Unit and those of the Sub-Treasury.

805. The Deposit Fund Register was not balanced for the year.

806. The preparation of contracts was not always satisfactory. A sample of twenty-seven (27) contracts selected at random were examined and the following observations were made:-

- i) Drawings required for 3 construction works were not referred to in the contracts.
- ii) Twenty-Six contracts of a total value of \$23.8 M did not require any retention before making final disbursement.

LICENCE REVENUE OFFICE - NEW AMSTERDAM

807. The Collectors Cash Book was not properly maintained for October to December, 1994. The deposit slip numbers and amounts deposited were not reflected therein. Half-yearly Statement of Revenue was not prepared and submitted to the Licence Revenue Office.

LICENCE REVENUE OFFICE, SPRINGLANDS

808. A Controlled Form Register was not properly maintained. Instances were noted where the signatures of Officer receiving/returning controlled forms were not seen.

HEADS 78 - 81

REGION 7 - CUYUNI/MAZARUNI

Expenditure Control

Employment Costs

809. The Salaries Control Register was not maintained for the year. The three (3) bank accounts maintained for the payment of wages/salaries had large balances and were not reconciled for considerable periods.

Other Charges

810. Eight (8) instances involving significant credit balances totalling \$1.3M were noted on electricity accounts. The reason for these credit balances were not explained. An updated and certified list of government buildings in respect of which electricity charges were incurred was not produced for audit examination. A certified list of persons currently enjoying "free electricity" was not produced for audit examination.

Revenue Control

811. A revenue control account was not prepared for the period reviewed. In the absence of this record proper control over accounting for revenue was not exercised.

Stores And Other Public Property

812. A register of fixed assets was not kept. As a result, it was difficult to ascertain the amount of all assets under the control of the Regional Administration were accounted for.

813. The records of the stores did not bear evidence of supervisory checks. A loan register was not kept and authority was not always seen for items loaned. Fourteen (14) cases were noted where items appeared to be unserviceable.

814. Physical checks revealed shortages in gasoline and kerosene by 59 gallons and 50 gallons respectively at the time of the inspection.

Other Matters

815. Bank reconciliation of imprest bank account was not carried out for the year.

HEADS 82 - 85

REGION 8 - UPPER POTARO/SIPARUNI

Expenditure Control

Employment Costs

816. The Salaries Register was not properly maintained as relevant details such as personnel file numbers, Government Orders, and dates of Appointment were not included therein. In addition the register bore no evidence that it was subject to supervisory checks. A diary of paychanges and a Salaries Control Register were not kept.

817. The wages cash book was only written up to 30 September, 1994. Further, in several instances both the Wages and Salaries Cash Book showed balances at the end of the month instead of nil balances. Bank Reconciliations were not done in respect of Salaries and the Wages accounts for the year. Bank statements for the Wages Account were not presented for inspection. In the absence of reconciliation it was not possible to ascertain

whether the bank's records were in agreement with the Regional Accounting Unit's records and whether all cheques received and paid have been accounted for. In addition in the absence of reconciliation irregularities can go undetected for long periods.

818. In several instances the signature of the employees were not seen on the paysheets as evidence of the receipt of their wages and salaries. In addition instances were noted where person(s) other than the payees uplifted the Salaries/Wages of Employees and signed the names of the payees on the paysheets. In respect of the above the returned cheques were not provided for inspection to enable checks to ascertain whether the cheques were endorsed and cashed by the employees.

819. A register of cheques paid over to the National Insurance Scheme was not produced for audit inspection. In addition reconciliation of the amounts paid over to the Scheme and the National Insurance deduction records was not done to ensure that deduction have been accounted for.

820. One (1) Contract for \$14.822M was awarded to a contractor for works to be done on the 102-112 mile road at Mandia during 1994 by the Regional Tender Board, instead of the Central Tender Board and subject to the approval of Cabinet. The contract document did not have specifications detailing the standard of workmanship and material quality required for the job, maintenance period, retention and liquidated damages. The contract did not make provision for the specification of works, retention, maintenance periods and liquidated damages. As a consequence contract Agreements entered into by the Regional Administration were incomplete resulting in Government not being protected to ensure that value was received for expenditures incurred in relation to such contracts.

821. Payment vouchers totalling \$6.108M were not presented for examination. In the circumstances the accuracy and validity of these payments could not be established.

822. Evidence was not seen to indicate that a return of contractors' earnings was prepared and submitted to the Commissioner of Inland Revenue. Further evidence was also not seen to indicate that persons submitting tenders had provided the relevant Certificates of Compliance from the Commissioner of Inland Revenue as required by Financial Instruction.

Revenue Control

823. A daily cash composition book, a record of used and unused receipts and licences, a Revenue Account and Revenue Control Account were not kept. Monthly returns of revenue collected and half yearly returns of revenue were not provided for inspection. In the absence of these records and returns it was evident that effective control over revenue was lacking.

Stores and Other Public Property

824. All purchases were not reflected in the stores records. Unused internal Stores Requisitions were kept by the store keeper instead of being under the control of those departments that usually make requisitions from the stores.

825. A Master Inventory was not presented for inspection. Evidence was also not seen to indicate that periodic inspection was carried out to account for all the Region's assets.

826. Log Books were not kept for the Region's vehicles and historical records were not kept 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. Several items of equipment had not been operational for a number of years for want of repairs and rehabilitation works.

HEADS 86 - 89

REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO

Expenditure Control

Employment Costs

827. A Diary of Pay Changes was not maintained for the year. The Wages and Salaries Cash Books were not written up during the period under review. In addition, the Wages Bank Account and Salaries Bank Account were not reconciled and these accounts were overdrawn by \$0.520M and \$6.116M respectively at year end. It was noted also, that the Unpaid Salaries Register was not maintained for most of the year and that Form II Returns were prepared and submitted to the Commissioner of Inland Revenue.

828. Half-Yearly Returns of travelling were not prepared and the Travelling Register was not reconciled with the Votes Ledger for the period under review.

Other Charges

829. An examination of the Vote Accounts revealed that the monthly releases under the Heads and Sub-Heads were not recorded in the columns provided. It was observed that one person maintained the Votes Ledger, certified vouchers and also signed cheques.

830. All Cheque Orders were not cleared within the stipulated sixteen (16) days period. As a result a substantial amount of cheque orders were outstanding at year end.

Revenue

831. The Daily Cash Composition Book was not written up for most of the year. In addition, the Arrears of Revenue Register and half-yearly statements of arrears 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

832. The Stores Ledger/Bin Cards were not presented for audit examination. A physical verification of stores items could not be carried out and it could not be determined also whether the receipt and issues of stores were properly recorded. In addition, several obsolete and unserviceable items were on hand and appropriate action was not taken to dispose of these items.

833. A Permanent Stores Register, Master Inventory and Sectional Inventories were not maintained. 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

834. The Imprest Bank Account had not been reconciled during the year and it could not be determined when last reconciliation was done. According to the bank statement, the account was overdrawn by \$18,099 at year end.

835. Revenue received from the rental of Government buildings was deposited in the Economic Venture bank account instead of being paid over to the Consolidated Fund. This constitutes a contravention of the Financial Administration and Audit Act. It was noted also that the bank account was not reconciled for the year and that the economic venture funds were used to supplement the Imprest.

HEADS 90 - 93

REGION 10 - UPPER DEMERARA/BERBICE

Expenditure Control

Employment Costs

836. A Salary Register was not properly maintained. Instead the computerised pay sheets were kept on a monthly basis as a substitute. These pay sheets did not provide information such as Payment Voucher Number, Annual Rate of Pay, Government Order Number, Date of First Appointment and Details of Leave and Advances taken.

837. A reconciliation of the Salaries Control accounts with the Vote Accounts was not done for the period audited. Payments of salaries and wages were made through three bank accounts but reconciliation of the above accounts were not carried out for the year. Bank statements for the period January to April 1994 were not produced for any of these accounts. The Education and Health Salaries account reflected an overdraft of \$0.959 at year end.

838. Payments totalling \$1.549M as shown in the National Insurance Scheme Register could not be properly verified because of the non-presentation of acknowledgement receipts. Deduction forms for the year were not presented for audit thus resulting in difficulty in verifying the completeness and accuracy of the contributions.

Other Charges

839. The agreement between LINMINE and the Regional Administration as regards the supply of electricity by the former to the latter was not produced for audit. In the absence of this agreement proper verification of electricity charges could not be carried out.

840. An approved up-to-date list of residential telephones was not presented for audit scrutiny. It was therefore difficult to determine whether all telephones were recorded in the telephone register payments for officers' residential phones were a proper charge to public fund and payments were not made on several telephone accounts for several months.

Revenue Control

841. Entries were not always posted to licence cards for the year.

842. Only shop licence cards were being written up with the relevant information as to licence transactions. Licence cards should be maintained for all types of licences sold. A total of five (5) cases were found from fourteen (14) sample checks where licence cards were not maintained. New businesses were being approved by the Mayor and Town Council of Linden instead of by the Central Housing and Planning Authority. Nine (9) cases were noted where businesses were deemed to be in operation but the licences for these businesses were not renewed for several years.

Stores And Other Public Properties

843. Historical records were not maintained with respect to fixed assets owned by the Region.

844. Both bin cards and stock ledgers were maintained by the Stores personnel. The dual system of record keeping is intended to provide independent internal check of the accuracy of the Stores records. It is only effective when the Stock Ledgers are maintained by persons independent of the storekeeping functions. An assessment of the status of the seven (7) vehicles which were out of operation could not be made in the absence of proper historical records. These vehicles were deemed to be unserviceable or in need of repairs. Proper records to show the date, cause and extent of repairs were not maintained. Where assets were deemed to be unserviceable they were not boarded with a view to being disposed.

845. Engineer's estimates were not prepared to show details of each type of expenditure such as labour, quantities and rates, overhead costs etc. Contract agreements did not generally state the duration of contract works in respect of building construction and repairs. There was no reference to retention fees in the contract agreements.

Other Matters

846. The duplicate copies of the imprest cash book were not submitted for reimbursement as required by financial instructions. The Imprest bank account had not been reconciled since 1987.

847. Instances were noted where the Cheque Order system was used for payments of expenditures other than salaries/wages and travelling allowances in breach of financial instructions.

DIVISIONS 501 AND 517

OFFICE OF THE PRESIDENT AND GUYANA WATER AUTHORITY

CAPITAL EXPENDITURE

Subhead 12002 - Office and Residence of the President

848. The amount of \$3M was budgeted for the rehabilitation of sections of the Presidential Complex and the Public Service Management Office, Waterloo Street. However an amount of \$0.879M was expended for the purchase of a refrigerator and repairs to Castellani House. This amount would not appear to represent a proper charge against the above subhead as the approval for a change in programme was not provided for inspection.

849. The amount of \$0.76M included the sum of \$0.679M representing the sum of a contract issued to a company for the repairs to Castellani House. Advertisements were not made in the public press prior to the award of the contract. The envelopes in which tenders were submitted were not retained for audit purposes. Bids were not opened at an appointed time in the presence of tenderers and lists of tenders were not prepared and initialled by the Chairman of the Board. Certificates of compliance were not submitted by the persons who submitted tenders.

Subhead 25001 - Purchase of Equipment

850. An amount of \$1M was budgeted for the acquisition of air conditioner, fax machine and computers with printers. However, an amount of \$0.964M was expended on items such as hotplate, kettles, adding machines, chairs and other household appliances. This does not appear to represent a proper charge against this subhead as the approval for a change in programme was not provided for inspection.

DIVISION 517 - GUYANA WATER AUTHORITY

851. The amount of \$818.26M was budgeted under this Head against six (6) subheads for various works such as rehabilitation of water and sewerage systems, water supply systems, master plan for water sector. Of this sum the amount of \$212.7M was classified as local and \$605.56M specific financing.

During the year an amount of \$535.88M was expended against the six (6) subheads. However details were not provided as to which amounts represented local and which specific financing. It should be noted that the amounts representing specific financing were required to be repaid into the Consolidated Fund as Capital Revenues since the Guyana Water Authority would have received direct disbursements under the respective loan agreements from the lending agencies. Evidence was not provided as to the total amount repaid into the Consolidated Fund.

DIVISION 504

MINISTRY OF LABOUR,

HUMAN SERVICES AND SOCIAL SECURITY

CAPITAL EXPENDITURE

Subhead 24001 - Land Transport

852. It was noted that an amount of \$452,524 was paid to Plant Maintenance and Hire Division for effecting repairs to one vehicle. However, up to the time of the audit the vehicle was still not in operation. In view of the high cost incurred for the repairs to this vehicle which was still not in working condition, it could not be ascertained how soon this vehicle will be completely repaired and become operational.

General

853. The Contract Register was not satisfactorily maintained as the contract sums and outstanding balance on each contract were not stated. In addition a Contract Performance Register was not maintained.

DIVISION 505

CONSTITUTIONAL AGENCIES

PARLIAMENT OFFICE

CAPITAL EXPENDITURE

Subhead 25003 - Parliament Building

854. An amount of \$8M was approved for the rehabilitation of the Parliament Building, the purchase of equipment and the establishment of a library. However, it was noted that \$7.989M was expended for the purchase of equipment and vehicles but no expenditure incurred for the rehabilitation of the Parliament Building and the establishment of a library. The accounting

officer explained that a change of programme was approved to purchase vehicles and that the section of the building which had been identified for the library was still not available since it was occupied by another agency. No rehabilitation work was done to the building except normal maintenance.

DIVISION 505

CONSTITUTIONAL AGENCIES

PUBLIC UTILITIES COMMISSION

CAPITAL EXPENDITURE

Subhead 25006 - Purchase of Equipment

855. Expenditure totalling \$0.881M was incurred to purchase a computer from the American Computer Systems Co. Ltd. which had later become bankrupt and had to be dissolved. However, at the date of the audit only parts of the computer to the value of \$0.224M were received by the Commission with \$0.657M worth in parts still outstanding.

DIVISION 506

MINISTRY OF FOREIGN AFFAIRS

CAPITAL EXPENDITURE

Subhead 12001-Buildings

856. The voted provision for this subhead was \$3.3M. However, total expenditure as recorded in the votes ledger was \$3.450M. Supplementary provision was not seen for the \$150,000 excess expenditure incurred. Supporting vouchers/documents totalling \$2.02M were not attached to two (2) cheque order vouchers or made available for audit examination. The Payment/Cheque Order Vouchers were found to have been checked and approved by the same officer. It was also noted that a contract performance register was not kept for the year.

DIVISION 507 -

MINISTRY OF HOME AFFAIRS

CAPITAL EXPENDITURE

Subhead 12001 - Buildings - Prisons

857. An allocation of \$25M was made for the rehabilitation of prison buildings at Mazaruni, Georgetown and New Amsterdam. However, no work was done on the Georgetown prisons since the entire allocation was spent on the New Amsterdam and Mazaruni Prisons respectively.

Subhead 12002 - Police Stations and Buildings

858. Total payments in respect of four (4) contracts exceeded the contract sum by \$1.382M. However there was no evidence to indicate that approval was granted for the excess expenditure incurred.

DIVISION 508

MINISTRY OF AGRICULTURE

CAPITAL EXPENDITURE

859. A total of One hundred and forty one (141) payment vouchers amounting to \$21.278M were not presented for examination. In the circumstances, the accuracy and validity of these expenditure could not be determined.

860. Liabilities were recorded in the votes ledger for the amounts on the Inter/Intra Departmental Warrants issued. However these liabilities were not cleared at year end due to the failure to obtain financial returns from the administrative Regions or Departments concerned. In the circumstances the accuracy of the appropriation accounts could not be satisfactorily determined

Subhead 13003 Rehabilitation of the D and I areas

861. According to records submitted by the Guyana Oil Company a balance of \$0.657M remained outstanding at 31 December 1994. This balance was due as a consequence of an arrangement entered into by the Ministry and the oil company which was in contravention of a Government decision to do business only on a cash basis. Further, adequate records were not available to support the outstanding balance and a reconciliation of the amount was not carried out by the Ministry.

Subhead 13004 - Agriculture Rehabilitation 1

Acquisition of Agricultural Imports for the rice and sugar sub-sectors - Inter American Development Bank.

862. This programme is being funded by a loan from the Inter-American Development Bank with counterpart funds being provided by the Government of Guyana. The amount of \$803.45M shown as expended was received by the project' co-ordinating unit. Financial statements for the programme were prepared and audited for the financial year under review and a separate report on the results of the audit has been issued.

Subhead 13005 - Agricultural Sector Hybrid Programme

Implementation of Policy and Institutional Reforms _ Inter American Development Bank

863. Funding for this programme was received from the Inter American Development Bank under Loan Agreement 877/SF-GY, which also requires counterpart funding from the Government of Guyana. At the end of the financial year the total expenditure incurred on the programme was \$25.637M which was included in the financial statements of the programme and a separate audit report has been issued.

Subhead 15004 - Infrastructure rehabilitation Programme

Rehabilitation of sea and river defences - IDA/IDB/EEC/CDB

864. An examination of payment vouchers revealed that:

- (a) The Cheque order system which should be restricted to the payment of wages and salaries and travelling allowance, was used extensively for other transactions.
- (b) 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 the 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 were the most competitive and that the Ministry received value for money.
- (c) There were no evidence that all items purchased were received and taken into stock.

- (d) All supporting documents were not attached to vouchers to substantiate payments made. In the circumstances, the propriety of such expenditure could not be verified.
- (e) Payments totalling \$23.5M were made to the Guyana Sea Defence Programme for the period reviewed. No financial statements were provided for audit.
- (f) Copies of all contracts awarded by the Ministry were not presented for audit examination. In addition, Compliance Certificates from the Commissioner of Inland Revenue were not produced for audit examination.
- (g) In a number of instances, contracts were approved after the works were executed.
- (h) Orders to Commence Works were not produced for audit examination and the dates of completion could not be determined.

865. An amount of \$1.322M was paid to the Guyana Oil Company on 31 December, 1994 as a result of an arrangement with the Ministry, and that company. This arrangement contravenes a Government decision to effect purchases on a cash basis. Adequate records were not maintained by the Ministry to properly account for the purchases made in this regard and a reconciliation of the outstanding balance was not done. In addition liabilities were not taken to support these transactions in the ensuing year.

866. A physical verification by the store keeper at Den Amstel of building materials for sea defences were not carried out when such materials were delivered directly to project sites. In addition, the stock records were updated by the store keeper on the basis of information communicated to him from time to time by other functionaries.

867. The storage tank for dieselene kept at a location was observed to be uncalibrated. As a result the stock of dieselene on hand could not be easily verified. Because of such a situation the possibility of the perpetration of irregularities could not be overlooked.

868. Log books for three (3) vehicles were not produced for examination for varying periods. It was therefore not possible to determine whether all journeys were authorised and economic use was made of fuels issued.

National Agricultural Research Institute

Institutional Strengthening - UNDP/CARDI/CIDA/EDF

869. The National Agricultural Research Institute was established as a separate entity by Act No. 19 of 1985 and is subject to separate financial reporting. The amount of \$45.13M shown as expenditure was transferred to the Institute to meet its expenses. However it could not be ascertained whether these funds transferred were properly utilised and managed, since financial statements were not prepared and submitted by the Institute for the year. The accounts of the Institute were last audited for the year ended 31, December 1988.

Subhead 17005 - Guyana School of Agriculture Corporation

Rehabilitation of buildings and purchase of equipment for the library

870. The expenditure of \$10M shown for the Guyana School of Agriculture represents a transferral of that amount to the Institution for its utilisation on the intended works and to meet the cost of purchases. However, whether these funds were properly managed and/or utilised for the intended purposes could not be determined since financial statements had not been submitted for audit for the year. The School is subject to separate financial reporting and was last audited for the year ended 31 December, 1993.

Subhead 17009 - National Dairy Development Programme

Purchase of equipment.

871. The amount of \$2.3M shown as expenditure was transferred to the Programme to meet its expenses. The Programme is subject to separate financial reporting but financial statements for the year were not submitted for audit. It could not therefore be determined whether the funds transferred were subjected to prudent financial management and in accordance with the approved goals of the Programme. The Programme was last audited for the year ended 31 December, 1987.

DIVISION 510 - MINISTRY OF AGRICULTURE MMA III

872. The total expenditure of \$68M represented transfers to the Mahaica/Mahaicony/Abary Agricultural Development Authority which is subject to separate financial reporting and audit. The amount of \$68M was received by the Authority and included in its financial statements for which were audited for the year and a separate report was issued.

DIVISION 512 - MINISTRY OF AGRICULTURE - ARTISINAL FISHERIES

873. The amounts expended under the Division represented the value of activities under the related contractual agreements which are subjected to separate financial reporting and audit.

DIVISION 514

MINISTRY OF LEGAL AFFAIRS

CAPITAL EXPENDITURE

Subhead - 12001 Buildings

874. The amounts \$5.454M were voted for the rehabilitation of the Department of Public Prosecutions Chambers, and THE vaults at the Deeds Registry, and construction of a cashier cage at State Solicitor's Office of which sums totalling \$4.832M were expended. However, numerous contracts were awarded by the Head of Department for works and services for amounts between \$180,000 and \$450,000 but there was no evidence that the three (3) quote system had been followed for the awarding of these contracts. In the circumstances, it could not be satisfactorily determined whether these payments were made at the most economic prices.

875. Included in the expenditure of \$4.832M were amounts totalling \$1.777M which were expended for works other than those identified in the Project Profile but the approval for a change of programme to accommodate the expenditure was not seen.

876. One Contract for \$0.511M which was awarded exceeded the departmental tender board limits. However, no approval was seen for the waiver of the tender board procedures.

DIVISION 516

MINISTRY OF HEALTH

CAPITAL EXPENDITURE

Subhead 12003 - Georgetown Hospital Health Care II

877. The Health Care 11 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 requirements of the contract. The report of the Auditor General on the financial statements of the Programme for

1994 was issued on 30 April 1994. The amount of US\$6.861M 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

878. Several instances were observed where amounts totalling \$101,000 were expended on building materials. However, relevant supporting bills as well as jobs/contracts were not provided to enable the accuracy and propriety of expenditure. In the circumstance, it could not be determined whether the materials were actually received, duly brought to account and properly utilised.

Subhead 19001 - Sector Programme - Health

879. An amount of \$200M was voted for the rehabilitation of selected District Hospitals and health facilities which include rehabilitation of the Georgetown School of Nursing, assistance to Vector Control Service and the establishment of a mobile health service in Region 9. This programme is being funded by the European Communities General Import Programme (G.I.P.). However, according to the appropriation account, expenditure totalling \$0.131M was incurred and it could not be ascertained on what projects the sums were spent. In addition, amounts totalling \$123.595M were received by the Ministry by (4) warrants issued by the Ministry of Finance.

880. According to the Appropriation Accounts the amount of \$131.243M was spent. However, no accounting records were produced to account for this expenditure. Further releases by way of General Appropriation Warrants only catered for expenditure totalling \$123.595M. The necessary warrants for the additional \$7.648M was not produced.

Subhead 25001 - Office Furniture And Equipment

881. Inventory records were not produced for items valued at \$1.349M and there was no evidence to indicate that they were received and/or referenced to any permanent stores records or location of the items.

882. In several instances tender board minutes were not produced for audit examination. As a result, it could not be determined whether appropriate Tender Board approval had been obtained for the contracts awarded. Work schedules/plans for major contracts were also not provided to determine the extent of work to be done in accordance with contracts to verify such expenditure.

DIVISIONS 520 AND 521

**MINISTRY OF PUBLIC WORKS,
COMMUNICATIONS AND REGIONAL DEVELOPMENT**

CAPITAL EXPENDITURE

DIVISION 520

Subhead 12001 - Government Buildings \$30M

883. An amount of \$30M were voted under this sub-head for the rehabilitation of certain government buildings. The sum of \$1.286M was expended for repairs to officers' quarters at Timehri. However, this expenditure was incorrectly charged to subhead 12002 - Building - Health in the vote ledger.

Subhead - 14008 - Urban Roads and Drainage

884. The sum of \$94,000 was expended on plants for landscaping at the Timehri Airport. This expenditure would have been more appropriately charged to Subhead 12007 Timehri Airport instead of Urban Roads and Drainage.

Subhead 14007 - Miscellaneous Roads

885. One contract was varied by \$700,000 but a variation order was not produced to substantiate any additional payments.

886. An amount of \$2.01M was advanced to Baracara Quarries product for the supply of quarry products. However, at the date of the audit the items were not supplied. It was explained that the Ministry was in the process of seeking a refund.

887. In one instance work was carried out before a contract for \$343,000 was awarded to provide tractor and trailer to transport weeds from trenches. There was no evidence on the related payment voucher to indicate that the contractor acknowledged receipt of payment from the Ministry.

Subhead 12007 - Timehri Airport

888. An amount of \$0.318M was paid to a contractor to do improvement work at the Timehri Airport, however, a certificate attesting to the satisfactory completion of the job was not seen.

889. A payment of \$0.900M was made to a firm for the supply of furnishings, electrical fittings and other accessories for the V.I.P and Presidential Lounge but details of items supplied were not appended to the voucher. In addition, evidence to show that these items were taken "on stock" or into "immediate use" was not seen.

Subhead 17001 - Minor Works

890. Items of Stores valued \$0.438M were not recorded in "Stock Ledger", "Goods Received Book" nor "Immediate Use" as required by Stores Regulations. In the circumstances, it could not be easily determined whether such purchases were actually received, duly brought to account and properly utilised.

Subhead 11001 - Demerara Harbour Bridge

891. Six (6) contracts valued \$6.720M were not recorded in the Contract Register.

DIVISION - 521

Subhead 14001 - Essequibo Coast Road

892. Three (3) aircraft charters for \$272,000 were made to the Essequibo Coast but the purpose of these charters was not stated on the payment vouchers.

893. A Votes Ledger was maintained by the Ministry of Works for this Division, however, evidence of reconciliation between the Votes Ledger and the Project's Account was not seen.

894. Tender documents were not presented for audit examination. It was explained that a list of contracts requiring these documents were given to the consultant of the Road Project. It could not be determined whether the contracts were awarded in accordance with Tender Board Procedures.

895. Tender Board Minutes were not presented for examination in a satisfactory manner. These minutes were not in numerical sequence and as a result, it was difficult to determine whether all was accounted for. Further, the Tender Board references were not stated on payment vouchers. It was therefore difficult to relate payments made with tender board minutes. The minutes presented were in many cases incomplete as the departmental estimates were not stated.

896. There were cases where the contract price was varied. However, because the payment vouchers were not being referenced with the Tender Board minutes, it was difficult to identify these cases in the tender files presented.

897. The contract register was not maintained in a satisfactory manner as the "contract sum" and balances on the contract sum were not recorded. The Heads and Subheads of charge under the current and capital accounts were not stated in the register.

898. Payments totalling \$2.225M made to contractors were not recorded in the Contractors' Earnings Register and these amounts were not to the Commissioner of Inland Revenue as required by law.

DIVISION 526

MINISTRY OF FINANCE

CAPITAL EXPENDITURE

Subhead 12001 - Buildings

899. Two (2) payments totalling \$848,000 were made for work executed at the Ministry but there was no evidence to substantiate that contracts were drawn up.

900. Valuation certificates were not attached to two (2) payment vouchers totalling \$0.615M to verify payments made.

901. A Contract Performance Register was not kept for the year under review.

902. The following unsatisfactory features were observed in the examination of the contract register.

- (a) The contract register did not reflect the Head/Sub-heads to which expenditure should be charged.
- (b) A record showing progressive payments was not kept. As a result total payments could not be easily verified with the contract sum.

903. A Permanent Store Register was not produced. As such, it could not be ascertained whether all vehicles and equipment purchased were entered in this record.

Subhead 25001 - Equipment

904. An inventory of office equipment and furniture was not kept. As a result it could not be established whether all equipment and furniture purchased during the year were duly accounted.

DIVISION 527

MINISTRY OF FINANCE

HUMAN RESOURCES DEVELOPMENT PROGRAMME

CAPITAL EXPENDITURE

905. 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 Auditor General is the auditor and the last set of accounts was audited in respect of the year 1994. The amount of \$142.79M shown as having been disbursed was verified as having been received by the Programme.

DIVISION 531

REGION 1 - BARIMA/WAINI

CAPITAL EXPENDITURE

906. Tender Board procedures were not followed in respect of four (4) contracts to a total value of \$2.889M. Because of the distance of these outlying areas in which most of the works were carried out it was not possible to physically verify whether the works undertaken were satisfactorily completed. Tenders for contracts awarded were not advertised in the National Newspapers and Returns of Contractors' Earnings were not prepared and submitted to the Commissioner of Inland Revenue for the year 1994. A Contract Performance Register was not kept during the year.

DIVISION 532

REGION 2 - POMEROON/SUPENAAM

CAPITAL EXPENDITURE

Subhead 12001 Buildings - Health

907. According to the explanatory notes in the approved Estimates the sum of \$6.M was provided for the rehabilitation of health facilities at Charity, Wakapoa, Hackney and Cabacaburi and Regional Health Officer's Quarters. Included in the total expenditures under this subhead were amounts totalling \$0.693 which were applied for the purposes other than those for which the provision was intended. Authority for the change in programme was not produced for audit examination.

Subhead 12002 Buildings - Education

908. Under the above mentioned subhead an amount of \$15M was voted for the rehabilitation of schools at Suddie, Jacklow Sparta, Capoey, Good Hope, Golden Fleece, Hackney, Lilydale, Seriki and upgrading of the Technical Vocational Centre at Anna Regina. An examination of the expenditure incurred, revealed that \$0.15M was expended on repairs to the Anna Regina Primary School and \$0.1M on the Anna Regina Multilateral School. However no evidence was seen of any proper authority for the change in programme. Amounts totalling \$1.178M were also expended on transactions totally unrelated to education buildings.

DIVISION 533

REGION 3 WEST DEMERARA/ESSEQUIBO ISLANDS

CAPITAL EXPENDITURE

Subhead 11001 - Bridges

909. Amounts totalling \$3M were voted for the rehabilitation of four (4) bridges for which sums totalling \$0.552M were expended. However, only one (1) bridge was rehabilitated. It was noted that the awards of contracts were done by the Ministry of Finance during the latter quarter of 1994 instead of the Regional Tender Board.

Subhead 12001 - Buildings - Education

910. Amounts totalling \$15M were voted for the construction of a Headmaster's quarters, rehabilitation of one (1) Nursery School and for the repairs to three (3) Primary Schools. Sums totalling \$10.872M were expended . However, only one (1) Nursery School was constructed and one Primary School repaired during the year.

Subhead 13001 - Agricultural Development

911. Amounts totalling \$22M were voted for the purchase of winches and for repairs to sluices in the Region and for the rehabilitation of four drainage and irrigation structure. Sums totalling \$10.799M were expended to purchase fifteen (15) winches and the construction of two(2) sluices. Up to the time of writing seven (7) handles of the winches were still to be supplied and of the fifteen (15) winches bought only six (6) had been issued with nine (9) winches were lying in the Works compound .It was noted that only two sluices were rehabilitated because of the late award of contracts.

Subhead 13002 East Bank Essequibo Development Project

912. 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 was subject to separate financial reporting and audit. The last set of accounts presented and audited and reported on was in respect of 1993. The Financial Statements for 1994 have not yet been presented for audit. As such the accuracy of the amount of \$179,794M shown in the Appropriation Account as having been disbursed could not be determined.

DIVISION 534

REGION 4 - DEMERARA/MAHAICA

CAPITAL EXPENDITURE

Subhead 19002 - Land Development

913. The amount of \$1M was voted under subhead 19002 - Land Development to carry out surveys at Cane Grove, Mon Repos, East Bank and Linden Highway. However, the surveys were not carried out and the amount remained unspent. It was explained that there was a shortage of technical staff to carry out the surveys.

Subhead 17001 - Agricultural Development

914. One contract was awarded to rehabilitate a drainage and irrigation structure at Craig/Milne for the sum of \$3.306M. At the close of the financial year, an amount of \$1.3M was paid to the contractor. This expenditure was charged to subhead 17001 - Agricultural Development. A satisfactory explanation as to the reason for the delay in the completion of this contract in 1994 was not available.

915. A contractor's performance register was not kept as required by financial instructions as well as a means to guide members of the Tender Board in their deliberations on the choice of suitable contractors.

DIVISION 535

REGION 5 - MAHAICA/BERBICE

CAPITAL EXPENDITURE

Sub-Head 11001 - Bridges

916. An amount of \$4.5M was expended under subhead 11001 - Bridges. The original engineer's estimate for the rehabilitation of the Mahaicony Bridge was about \$7M which the Regional Administration claimed that there was insufficient funds to complete the planned work.

Sub-Head 12003 - Buildings (Education)

917. Amounts totalling \$8.5M were released for the rehabilitation of the Rosignol and Mahaicony Secondary Schools, Amerindian Student's Hostel and the construction of Rosignol Nursery School. Although the full amount was expended, no work was done on the Mahaicony Secondary School. The amount of \$1.085M which was originally estimated for the Mahaicony Secondary School was diverted to construct a sanitary block at Rosignol Nursery School. However, no proper evidence of approval was seen for this change in the approved programme.

Sub-Head 14001 - Roads

918. An amount of \$8M was voted for the construction of one mile of farm to market road at De Hoop Branch Road and Mahaicony Branch Road respectively. Amounts totalling \$2.8M were expended in the construction of Burma Branch and Ithaca Roads. Savings of \$2.8M from the allocation was utilised to improve Ithaca and Burma Roads, but evidence of approval to use these savings was not provided.

DIVISION 536

REGION 6 - EAST BERBICE/CORENTYNE

CAPITAL EXPENDITURE

919. Councillors of the Regional Democratic Council were members of the Regional Tender Board, the Finance Committee as well as the works committee. Such a situation was a breach of the proper control, could pose significant conflict of interest problems and could lead to irregularities. It was also noted that a compounded single rate which included material, labour and overhead costs as well as profit mark-up was generally used in the case of material/labour contracts. No valuation certificate was issued for works completed warranting payment.

920. Ten (10) instances were noted where the Tender Board awarded contracts to tenderers other than those recommended by the Technical Officer. Explanations for doing so were not given in the recorded tender board minutes.

DIVISION 537

REGION 7 - CUYUNI/ MAZARUNI

CAPITAL EXPENDITURE

921. Prequalification of contractors was not carried out and as such a register of prequalified contractors was not kept. It was also noted that a compounded single rate which included material, labour and overhead costs as well as profit markups was generally used in the case of material/labour contracts. Letters of acceptance were not issued to successful tenderers. Such letters constitute legal acceptance of offers and should therefore be issued to the selected contractors. The time and date of receipt of bids were not marked on the envelopes of tenders. Also, in a number of cases the envelopes were not initialled by the members of the Regional Tender Board when being opened.

Subhead 12002 - Building (Health)

922. A total sum of \$9M. was spent on the rehabilitation of three (3) buildings under this subhead. However tender documents were not produced in respect of one of the projects costing \$0.6M.

Subhead 12002 - Building (Administration)

923. A total of \$4.8M. was spent under this subhead for the rehabilitation of four (4) buildings. However tender documents were not seen in respect of two of the projects costing \$2.1M.

Subhead 28001 - Water Supply

924. The amount of \$2M. was charged under this subhead in respect of the purchase of pipelines and water tanks. However quotations were not seen for these purchases.

DIVISION 538

REGION 8 - POTARO/SIPARUNI

CAPITAL EXPENDITURE

Subhead 26004 Other Equipment

925. The amount of \$5.M was budgeted for the purchase of one (1) 100 KVA generator and four (4) radio sets. The following observations were made in respect of the amount of \$2.625M spent under this subhead.

- (a) \$2.5M was allocated for the purchase of a 100 KVA Petbow English made Lighting Plant. It was estimated that this Plant would improve on lighting conditions to houses, the government compound, cottage hospital and Post Office at Madhia. It was noted, however that a 22 HP engine and a 12 KVA generator of Brazilian manufacture were bought instead at a cost of \$1.020M. The approval of the Ministry of Finance was not seen for a change of programme to allow for the above purchase.
- (b) In respect of the purchase of the engine and generator advertisements were not made in the Official Gazette and newspapers.
- (c) The authority from the Secretary to the Treasury was not seen for the waiver of tender board procedure and the purchase of the equipment from the related supplier.

926. The amount of \$0.47M was spent for the construction of a room to house the lighting plant. However, the construction of this room was not budgeted for and approval was not sought for a change in programme to allow the amount to be charged to the abovementioned subhead.

927. The amount of \$0.92M was expended for the purchase of four (4) radio sets and antennas. Advertisements were not placed in the newspapers and Official Gazette inviting tenders for the supply of the radio sets budgeted for. The authority of the Secretary to the Treasury was not obtained for the waiver of this requirement and for the purchase of the equipment.

DIVISION 539

REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO

CAPITAL EXPENDITURE

Subhead 12002-Buildings-Education

928. Payments totalling \$0.235M and \$0.5M were made to contractors for the construction of a building for the District Education Officer and a school at Karandoranan. At the time of the audit these projects were not completed and there was no assurance that these would be completed in the near future. Out of a budgeted capital allocation of \$10M for the Region only \$1.8M was spent.

General

929. During the year the Region acquired several fixed assets including one Bockhoe Loader and a Nissan Pick-Up which were not recorded in the Permanent Stores Register. These assets were also not marked so that they could be readily identified as Government's property.

DIVISION 540

REGION 10 - UPPER DEMERARA/BERBICE

CAPITAL EXPENDITURE

930. It was observed that councillors of the Regional Democratic Council were members of the Regional Tender Board and the Finance committee as well as the Works Committee. Such a situation represented a breach of controls and could lead to conflicts of interest problems. It was also noted that a compounded single rate which included material, labour and overhead costs as well as profit mark-up was generally used in the case of material/labour contracts. Bills of quantities were not prepared to facilitate the cost differentiation into material, labour and overhead costs instead of using one composite unit cost - such information would assist members of the Regional Tender Board in making better decisions in the award of contracts.

931. There was no evidence of feasibility studies having been carried out in identifying suitable projects representing best options from alternative strategies. Such a methodology could have been applied in the case of the rehabilitation of the Wismar/Christianburg Courthouse. This building was over 70 years old and a sum of \$5.19M was spent on general repairs to the structure. It could not be determined whether spending the sum in question on repairs to an old building represented the best course of action and would produce a better option than the construction of an entirely new building with modern design and facilities and having a longer useful life.

932. Four (4) contracts were varied by a total amount of \$4.144M which were being authorised by the Regional Executive Officer on the basis of "Engineering necessity." In three out of these four cases the level of variations was very high and would have required a review of the process of estimates.

DIVISION 543 -

MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

CAPITAL EXPENDITURE

Subhead 12001 - Nursery, Primary and Secondary Schools

933. A variation of approximately 31.3% of the contract sum was paid on a contract awarded for the rehabilitation of the East Ruinveldt Secondary School without the approval of the tender board.

Subhead 12002 - Primary Education Project

934. 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. The Report of the Auditor General on the financial statements of the Programme for the year ended 31 December, 1994 was issued on 30 June, 1995. Of the amount of \$312M voted for this project, no expenditure was reflected in the appropriation accounts as having been disbursed to the Project.

Subhead 12004 - Building - Cultural Centre

935. Amounts totalling \$1.5M were expended on contract works to the roof of the Cultural Centre. However, this work was not publicly advertised nor was it awarded by the relevant tender board.

Subhead 12007 - Building - National Library

936. 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 1990 to 1994 were not submitted for audit examination. Notwithstanding this, the amount of \$2.5M shown as having been disbursed to the National Library was verified as having been paid to the library.

Subhead 12009 - Critchlow Labour College

937. 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 1991. The amount of \$1.5M was verified as having been paid to the College.

Subhead 12011 - Teacher's Training Complex

938. Amounts totalling \$2M were voted for the rehabilitation of the Teachers' Training College at Turkeyen and installation of street lights in the compound of which sums totalling \$2.087M were expended. Therefore excess expenditure totalling \$0.088M was incurred without proper approval.

Sub-Head 24001 - Department of Culture

939. Amounts totalling \$2.5M were voted for the rehabilitation of the Secretariat at Carifesta Avenue and the purchase of office equipment and furniture of which sums totalling \$2,560,183 were expended. The excess expenditure of \$60,183 was incurred without approval.

940. Tender Board Minutes and tender documents were not produced for audit. As a result, the basis on which contracts were awarded could not be determined. The contract 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 prior to being awarded contracts.

941. Examination of the contract register revealed the following shortcomings:-

- (a) The Register was not written up properly to reflect details such as payment voucher number, date of payment and progress payment.
- (b) The Register was kept and maintained by the Buildings Division instead of by the Accounts Department;and
- (c) The Register bore no evidence of supervisory checks.

OTHER MATTERS

AUDIT OF LOCAL GOVERNMENT

MUNICIPAL AND DISTRICT COUNCILS

942. The Municipal and District Councils Act, Chapter 28:01 of the Laws of Guyana, requires the accounts of those councils to be made up yearly, not later than four months after the end of the financial year to which they relate, and for those accounts to be audited by me as soon as practicable. Under the Act, a treasurer shall be guilty of an offence if he neglects to make up accounts as described above.

943. Virtually all the municipal and district councils have been violating the provisions of the Law relating to timely financial reporting and auditing. In fact, several councils are greatly in arrears with respect to their financial audit.

944. Notwithstanding their failure to prepare financial statements for audit, many of these councils have continued to be granted Central Government subventions. Subventions should not continue to be granted to councils which persistently fail to account adequately for previous subventions.

945. Arrangements should be made for all councils to meet the statutory deadline for submission of accounts for audit. In addition, sanctions should be imposed by the Law against those officers of councils guilty of offences. Should the deadline be considered too rigorous, an amendment to the Act should be considered. Under no circumstances should violations of the Law in force be tolerated or condoned as has been the case over the years.

NO.	MUNICIPAL COUNCILS	STATUS OF AUDIT
1.	Anna Regina Town Council	1990
2.	Corriverton Town Council	1982
3.	Georgetown City Council	1986
4.	Linden Town Council	1984
5.	New Amsterdam Town Council	1983
6.	Rose Hall Town Council	1981

<u>NO.</u>	DISTRICT COUNCILS	STATUS OF AUDIT
1.	Bush Lot/Adventure	1989
2.	Canals Polder	1992
3.	East Mahaicony	1989
4.	Foul's/Buxton	1988
5. _____	Grove/Haslington	1989
6. _____	Hocistye/Lancaster	1989
7.	Klien Pouderoyen/Best	1992
8. _____	Lequan	1993
9.	Mahaica/Unity	1986
10. _____	Naarstigheid/Union	1990
11.	Plaisance/Industry	1991
12.	Riverstown/Annandale	1992
13.	Rosignol/Zeelust	1991
14.	Sheet Anchor/Cumberland	1991
15.	Toevlugt/Potentia	1990
16.	Triumph/B.v	1989
17.	Upper Corentyne	1985
18.	wakenaam	1992
19. _____	whim/Bloomfield	1993

VILLAGE AND COUNTRY COUNCILS

946. The Local Government Act, Chapter 28:02 of the Laws of Guyana, authorises me to examine the accounts of village and country districts. I perform annual audits of these councils. It would be observed that these councils are in arrearage in respect of their financial reporting. This situation should be corrected as soon as possible.

NO.	VILLAGE AND COUNTRY COUNCIL	STATUS OF AUDIT
1.	Bartica	1977
2.	Bel Air/Woodlands	1993
3.	Blankenburg/Hague	1993
4.	Cane Grove	1993
5.	Crabwood/Molesen	1985
6.	Craig/Caledonia	1988
7.	Dartmouth	1992
8.	East Coast Berbice	1990
9.	Eccles/Ramsburg	1984
10.	Enmore/Hope	1986
11.	Farm	1986
12.	Fyrish/Gibraltar	1980
13.	Gelderland/Blairmont	1993
14.	Goed Fortuin	1992
15.	Good Hope/Pomona	1992
16.	Hampshire/Kilcoy/Chesney	1983
17.	Herstelling/Grove	1986
18.	Johns/Port Mourant	1993
19.	Kwakwani	1980
20.	La Grange/Nismes	1989
21.	La Reconnaissance/Mon Repos	1992
22.	L.B.I/Better Hope	1992
23.	Mabaruma/Hosororo	1981
24.	Mocha/Arcadia	1983
25.	Nouvelle Flanders/La Jalousie	1993
26.	No. 51 Good Hope	1988
27.	Parika/Salem	1990
28.	Queenstown	1992
29.	Rising Sun/El Dorado	1977
30.	Sisters - East Bank Berbice	1993
31.	Soesdyke/Coverden	1986
32.	Stewartville	1989
33.	Tempe/seafield	1989
34.	Vergenoegen	1989
35.	West Mahaicony	1989
36.	Woodley Park/Bath	1993

AUDIT OF PUBLIC ENTERPRISES

947. The Financial Administration and Audit (Amendment) Act 1993, which received Presidential Assent on 25 November 1993 appoints me to audit public corporations and other corporate and incorporate bodies in which the controlling interest vests in the State. Prior to the 1993 amendment, the Financial Administration and Audit Act, Chapter 73:01 of the Laws of Guyana, provided for me to audit these bodies only under direction of the Minister or by resolution of the National Assembly. Under the previous situation, very few of these entities were audited by my Office.

948. Given the provisions of the amended Act, I am presently responsible for the independent external audit of some fifty (50) public enterprises, including all the financial institutions constituted under the Cooperative Financial Institutions Act, Chapter 75:01 of the Laws of Guyana.

949. An initial area of concern is the fact that there does not appear to be a consistent policy as to the constitution of these entities. Public enterprises are variously constituted under the Public Corporations Act 1988, the Companies Act, Chapter 73:01 of the Laws of Guyana, the Cooperative Financial Institutions Act, Chapter 75:01 of the Laws of Guyana and several other individual statutory instruments. Table I also details the statutory instrument under which each entity is constituted.

950. While this situation may be necessary in the case of some specialised institutions, it does not lend itself well to ease of supervision and administration of public enterprises since different statutes may require different administrative and operational arrangements.

951. Consideration should be given to the possibility of bringing all public enterprises under a single comprehensive regulatory regime in order to facilitate ease of administration and supervision.

952. The National Industrial and Commercial Investments Limited was registered under the Companies Act, Chapter 73:01 of the Laws of Guyana, on 18 July 1990. This Company is listed as holding the State's shares in a number of public enterprises and in a number of other entities in which the State has a minority shareholding. In other words, this Company appears to have been operating as the Company responsible for holding all State

investments.

953. However, at present there are a number State investments which have not yet been vested in this Company. If the principal object of the Company is to hold State investments then the present exceptions and anomalies should be corrected. Further, the fact that this Company's audit is in backlog is a source of grave concern and is of consequence to the quality of supervision over public enterprises.

954. The uncertainty that surrounds the creation, ownership, supervision, and general administration of public enterprises is compounded by the fact that legislation does not presently require the preparation of a Consolidated Statement of Government Investments. Consideration should be given to the introduction of such a statement as a primary public account to be submitted for audit and presentation in the National Assembly.

955. The Financial Administration and Audit (Amendment) Act 1993 requires me to transmit my report on each entity under the purview of that Act to the appropriate Minister for presentation; together with the comments of the^e entity concerned on any matter to which I call attention, to the National Assembly. Since the implementation of that Act, I have forwarded twenty (20) such reports to appropriate Ministers. At the time of reporting, I am not aware that any of these reports have been presented to the National Assembly as required by the Act.

956. At this stage, it can be said that it has become apparent that mere financial audits do not sufficiently serve the cause of public accountability. While attestation of financial statements is important, it has now become necessary for public enterprises to be subject to performance auditing. This would provide the public with assurances as to the effectiveness of the operation of public enterprises.

957. In order for proper monitoring and performance auditing to be implemented, it would first be necessary for each public enterprise to be set specific performance criteria. Mission statements, along with clear strategic and operational objectives, should be articulated and periodically reviewed and updated for each enterprise. This would give respective managements a clear direction as to the expectations had of them and would inevitably enhance performance.

958. In any event, the fact that many public enterprises have not submitted financial statements for audit for several years should not be tolerated. Immediate action should be taken to ensure that public enterprises are subject to timely financial audits.

NO.	PUBLIC ENTERPRISES	STATUS OF AUDIT
1.	Aroaima Mining Company Limited	not known
2.	Ayanganna Consultants Limited	1989
3.	Bauxite Industry Development Company Limited	1992
4.	Berbice Mining Enterprise Limited	1992
5.	BIDCO (America) Incorporated	not known
6.	Design and Graphics Limited	1987
7.	General Construction Company Limited	1990
8.	Global Travel Service Limited	1994
9.	GNCB Trust Corporation	1994
10.	Guyana Air Travel Incorporated	not known
11.	Guyana Airways Corporation	1993
12.	Guyana Broadcasting Corporation	1992
13.	Guyana Cooperative Agricultural and Industrial Development Bank	1993
14.	Guyana Cooperative Financial Service	1995
15.	Guyana Cooperative Insurance Service	1993
16.	Guyana Cooperative Mortgage Finance Bank	1993
17.	Guyana Electricity Corporation	1993
18.	Guyana Fisheries Limited	1990
19.	Guyana Glass works Limited	not known
20.	Guyana Korea Joint Mining Company Limited	1987
21.	Guyana Libya Arab Agricultural Development Company Limited	1993
22.	Guyana Libya Arab Fisheries Development Company Limited	not known
23.	Guyana Liquor Corporation	1988
24.	Guyana National Cooperative Bank	1993
25.	Guyana National Engineering Corporation	1994
26.	Guyana National Newspapers Limited	1994
27.	Guyana National Printers Limited	1993
28.	Guyana National Shipping Corporation	1994
29.	Guyana Oil Company Limited	1994

30.	Guyana Pharmaceutical Corporation	1992
31.	Guyana Post Office Corporation	1988
32.	Guyana Quarry Products Limited	1995
33.	Guyana Stockfeeds Limited	1994
34.	Guyana Stores Limited	1994
35.	Guyana Sugar Corporation Limited	1994
36.	Guyana Television Broadcasting Company Limited	1992
37.	Guybridge Civil Engineering Company Limited	1989
38.	GUYBULK Shipping Limited	not known
39.	GUYMINE Engineering and Technical Services Limited	not known
40.	Hinterland Road Construction Company Limited	1989
41.	Hope Coconut Industries Limited	1988
42.	Linden Mining Enterprises Limited	1992
43.	Mahaicony Agricultural Rice Development Scheme Workshop	not known
44.	National Bank of Industry and Commerce Limited	1994
45.	National Edible Oil Company Limited	1988
46.	National Industrial and Commercial Investments Limited	1990
47.	New Guyana Marketing Corporation Limited	1992
48.	Sanata Textiles Limited	1992
49.	Sijan Plaza Limited	1988
50.	Soy Bean Company Limited	1988
51.	Surapana Agricultural and Allied Service Limited	not known
52.	Torontours Limited	not known

AUDIT OF STATUTORY BODIES

959. The Financial Administration and Audit (Amendment) Act 1993 also appoints me to audit all statutory bodies being public authorities and all other bodies administering public funds. As a result, my Office performs financial audits of several supervisory, regulatory and other statutory bodies.

960. It will be noted from the table below that most of the statutory bodies are significantly in arrears in respect of their audits in defiance of their respective establishing or governing statutes. This situation is completely unacceptable and must be remedied immediately. My Office stands ready to perform the said audits as soon as financial statements are

submitted for this purpose.

961. Several statutory bodies have continued to be granted contributions from Central Government despite the fact that they have not been audited for protracted periods. In other words, several statutory bodies have continued to receive contributions from public coffers although they have not satisfactorily accounted for previously granted contributions.

962. The following table illustrates the fact that Central Government has budgeted substantial sums to be contributed in 1995 to several statutory bodies which have flouted the requirement of timely audits. One should note that the table provides information only on budgeted current grants and does not include capital grants or grants from foreign funding.

963. Statutory bodies should not enjoy grants unless they have accounted satisfactorily for previous contributions and until this is certified by my Office. This would ensure that contributions are properly utilised and would encourage these entities to ensure that they are audited in a timely manner. They would therefore properly be held accountable for the public funds granted to them.

964. It would be noted also that Central Government has budgeted to grant substantial sums to a few entities which either no longer legally exist or no longer function. Cases in point are the Guyana Agency for Health Sciences, Education, Environment and Food Policy and the Guyana Rice Export Board. This would appear to suggest that the system for budgeting for Government contributions is severely flawed.

NO	STATUTORY BODIES	STATUS OF AUDIT	BUDGETED CONTRB'N '95
1.	Bank of Guyana	1994	-
2.	Dependants Pension Fund	1986	-
3.	Fire Service Fine Fund	1989	-
4.	General Nursing Council	1978	200,000
5.	Georgetown Sewerage and Water Commissioners	1992	
6.	Guyana Agency for Health Sciences, Education and Food Policy	1988	55,000,000
7.	Guyana Export Promotion Council	1982	10,000,000
8.	Guyana Forestry Commission - Marketing Unit & Resource Centre	1987	-

9.	Guyana Geology and Mines Commission	1984	-
10.	Guyana Gold Board	1993	
11.	Guyana Management Institute	1984	7,427,000
12.	Guyana National Bureau of Standards	1983	18,000,000
13.	Guyana National Energy Authority	1981	-
14.	Guyana Natural Resources Agency	1988	43,000,000
15.	Guyana Office for Investment	1984	23,000,000
16.	Guyana Public Communications Agency	1989	-
17.	Guyana Relief Council	1994	4,000,000
18.	Guyana Rice Development Board	1994	
19.	Guyana Rice Export Board	1993	1,700,000,000
20.	Guyana Rice Milling and Marketing Authority	1990	
21.	Guyana School of Agriculture	1993	30,000,000
22.	Guyana Water Authority	1993	-
23.	Housing Fund	1970	27,000,000
24.	Institute of Applied Science and Technology	1993	12,315,000
25.	Local Authorities Guarantee Fund	1983	-
26.	Mahaica Mahaicony Abari Agricultural Development Authority	1994	-
27.	National Padi and Rice Grading Centre	1993	-
28.	National Agricultural Research Institute	1988	160,000,000
29.	National Dairy Development Programme	1987	16,379,000
30.	National Data Management Authority	1983	7,628,000
31.	National Frequency Management Unit	not known	-
32.	National Library	1988	26,800,000
33.	National Lottery Control Committee	1976	-
34.	National Museum	not known	5,700,000
35.	National Parks Commission	1990	40,000,000
36.	National Science Research Council	1982	-
37.	National Sports Council	1994	24,150,000
38.	New Amsterdam Water Enterprise	1994	-
39.	Police Fine Fund	1990	-
40.	Prison Fine Fund	1990	-
41.	Social Impact Amelioration Programme	1992	-
42.	State Planning Secretariat	1991	25,510,000

43.	Sugar Industry Labour welfare Fund Committee	1 974	
44.	Sugar Industry Price Stabilisation Fund	1 980	
45.	Sugar Industry Rehabilitation Fund	1 980	
46.	Transport and Harbours Department	1 992	
47.	University of Guyana	1 994	
48. —	<u>University of Guyana Pension Scheme</u>	1 994	

Bank of Guyana Audit

965. Among the most important statutory bodies audited by my Office is the Bank of Guyana. In May of 1995 the Government passed into law The Bank of Guyana Act 1995. This act effectively removes me from my position as the statutorily appointed external auditor of the Bank and gives powers to the Minister of Finance to appoint annually the external auditors of the Bank. I was not consulted over my removal as external auditor and this new arrangement runs contrary to the normal and established practice which is to statutorily appoint the Auditor General as the external auditor of all public bodies. It is important that, in order not to avoid the important requirements of public and parliamentary accountability, I should continue to be the external auditor of the Bank of Guyana. I suggest that as an interim measure the Minister of Finance appoints me as the External auditor of the Bank and that an amendment to the new law be sought at the earliest convenient time. I hope the Government will see fit to consult me in future over future changes to the law which directly affect my constitutional office.

AUDIT OF TRADE UNIONS

966. The Trade Unions Act, Chapter 98:03 of the Laws of Guyana, appoints me to audit the accounts of Unions registered under that Act. I also audit the accounts of the Trades Union Congress and a number of staff associations and similar organisations.

967. It will be observed that the vast majority of Unions are in severe arrearage in respect of their financial audits. This situation should not be entertained.

968. The Registrar of Unions should consider invoking the penalties described in the Trade Unions Act, Chapter 98:03 of

the Laws of Guyana, for failure to submit annual returns by 1 May following the close of the year. In addition, the Registrar should consider cancelling the registration of delinquent Unions.

NO.	TRADE UNIONS	STATUS OF AUDIT
1.	Guyana Trade Union Congress	1991
2.	Amalgamated Transport and General Workers Union	1974
3.	Association of Masters and Mistresses	1979
4.	Clerical and Commercial Workers Union	1991
5.	General Workers Union	1974
6.	Guyana Agriculture and General Workers Union	1993
7.	Guyana Bauxite and General Workers Union	1993
8.	Guyana Bauxite Supervisors Association	1978
9.	Guyana Cooperative Mortgage Finance Bank Staff Association	1986
10.	Guyana Deep Sea and Coastal Workers Union	1986
11.	Guyana Labour Union	1986
12.	Guyana Local Government Officers Association	1990
13.	Guyana Mine Workers Union	1974
14.	Guyana Mining Supervisors Association	not known
15.	Guyana National Cooperative Bank Staff Association	1978
16.	Guyana National Engineering Corporation Sports Club	1993
17.	Guyana Public Service Union	1987
18.	Guyana Seafarers Union	1987
19.	Guyana Teachers Union	1987
20.	Guyana Women's Public Health officers Association	1985
21.	National Association of Agricultural, Commercial and Industrial Employees	1992
22.	National Union of Public Service Employees	1992
23.	National Workers Union	1992
24.	Printing Industry and Allied Workers Union	1992
25.	Union of Agricultural And Allied Workers	1980
26.	University of Guyana Senior Staff Association	not known
27.	University of Guyana Staff Association	1979
28.	University of Guyana Workers Union	1979

CONTRACTING OF AUDIT SERVICES

969. Under the provisions of the Financial Administration and Audit (Amendment) Act 1993, I am authorised to engage the services of Chartered Accountants in the exercise of my duties. Since the implementation of the Act, my Office has actively pursued this course primarily because of staffing shortages within the Office. At the time of reporting, we had contracted Chartered Accountants in respect of some twenty (20) audits.

970. Audit services have been procured from most of the major commercial accountancy firms in Guyana, including Deloitte and Touche, Christopher L. Ram and Company, KPMG Peat Marwick, and Barcellos and Narine. In addition, Jack A. Alli, Sons and Company were offered contracts for audit work but did not take up these offers.

971. My Office awards contracts in this regard through a transparent process whereby applications from Chartered Accountants are first considered by a Selection Committee appointed by the Minister of Finance. This committee operates independently of my Office and its recommendations are the primary consideration of my Office in deciding the award of contracts.

972. Contracting of audit services has been a highly successful activity and has resulted in substantial improvements in audit quality and financial reporting and control at the entities concerned. It has also injected some amount of competition into the market for audit services and the Audit Office will be closely watching and controlling fee levels approved by the Selection Committee.

973. In the case of each audit for which services are being contracted, my Office reviews the plans and programmes before the audit, and the workpapers and reports after the audit. There is therefore a rigid system of quality control.

974. In 1995 and 1996 I will be contracting out further work in this area because of the shortage of trained professional staff at the Audit Office. The work of private firms is, of course, substantially more expensive than that of my own office but without the necessary resources I can not be as flexible in my work planning arrangements as I would wish.

PUBLIC ACCOUNTS COMMITTEE

975. 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. It is the National Assembly's key way of ensuring the financial accountability of the Government and that public spending provides good value for money. 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".

976. The Public Accounts Committee's examination of the accounts is a most important part of 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.

977. 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 normally directed to the official and not to the political heads of the Ministries concerned.

978. 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.

979. The Committee is thus required to be unbiased and should conduct its business on non-political and non-governmental lines serving only the greater interest of the public and the country. It does not concern itself as such 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 appropriations voted to them by parliament. In this regard, it takes evidence primarily from Accounting Officers of the audited government departments and public sector agencies concerned and jealously guards the principal that only moneys sanctioned by Parliament by law may be spent by the Government.

980. 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.

981. The close cooperation which should exist between the Auditor General and the Committee within their respective and mutual independence would be a significant factor enhancing Parliamentary scrutiny and control 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.

982. 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 will also significantly help Parliament ensure that the Government does achieve good value for money, propriety and stewardship in the use of public resources.

983. The last report made by this very important Committee was tabled in the National Assembly in 1984 and concerned the 1967 Government Accounts. Its full reactivation and resuscitation are very important for the development of effective public accountability and to encourage and develop Parliament's proper interest in financial control and good governance.

984. The Public Accounts Committee did meet on several occasions in 1994 to consider and take evidence from Accounting Officers on the 1992 Public Accounts, Appropriation and Revenue Accounts, and the 1992 Auditor General's Report. It also met, in early 1995, to consider the 1993 Public Accounts, Appropriation Accounts and Revenue Accounts, and the 1993 Auditor General's Report. It is somewhat disappointing to note that the Committee has still not been able to produce a Report for either the 1992 or 1993 financial years. For full effect their Reports have to be timely and non reporting allows the Government not to formally respond to the issues raised in my Report and thus complete the important accountability cycle. It is hoped that the Public Accounts Committee will soon complete its important work, and a report from this key Parliamentary Committee will be laid in the National Assembly very soon.

DRAFT NATIONAL AUDIT ACT

985. The Office of the Auditor General (OAG) has been benefitting from a technical assistance programme being funded by the Inter-American Development Bank (IDB). Part of the programme involves a senior professional 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. In its 1992 election manifesto the present Government promised to make the OAG more independent in order for it to carry out its important, difficult and sensitive mandate more effectively.

986. The safeguard of appropriate legislative and constitutional references is extremely important for the Auditor General and his Audit Office. Very 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, ignore or curtail his powers and independence; to provide him with insufficient staff and 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 that the Auditor General is protected by strong, appropriate and proper legal references. It is therefore encouraging to have the Government's stated support and promises for positive action in this area of great public interest and concern.

987. In July 1994 the Technical Advisor completed his review of 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 may 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.

988. The proposed National Audit Act provides 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 all public corporations and statutory bodies and to be able to contract out those audits to Chartered Accountancy firms;

989. The changes proposed to the Constitution provide for:-

- direct and independent reporting to the National Assembly;
- limiting the tenure of the Auditor General to a period of ten (10) years; and
- strengthening the organisational and operational independence of the Auditor General and removing him and his Office from the public service.

990. These changes are vitally necessary if the OAG is to continue 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 will also assist in the much needed improvement in public sector financial control and the stewardship and honest handling of public money and assets. Importantly it makes the Government properly accountable and helps taxpayers see that they are getting value for money from their tax dollars.

991. The draft National Audit Law and paper on Constitutional changes were passed to the Presidential Secretariat in July 1994 to enable the Cabinet to consider this urgently needed new law. It is hoped very much that the Government will fulfil its stated election promises to establish a stronger and more independent Audit Office and give this law some legislative priority so that it may be enacted as soon as possible.

ENVIRONMENTAL AUDIT

992. The efficient and effective management of our environment and natural resources is very important. It is now widely accepted that there are some clear relationships between the environment and sustainable 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, environmental degradation, damage and erosion, and as we have seen recently possible disastrous pollution. The poor management and the wasteful depletion and degradation of a country's natural resources and environment are of key concern to everyone.

993. The Government has recently been considering these issues and has published a National Environmental Action Plan and prepared a draft Environmental Protection Bill to help protect and manage our environment and natural resources. As I noted in my 1993 Report, 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 directly to Parliament an independent Annual Report on the Status of Natural Resources and the Environment. This interesting initiative has reportedly had a significant and beneficial impact in that Country. 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, the EC 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. This could conveniently and easily be done in the proposed Environmental Protection Bill.

994. The proposed Environmental Protection Bill provides for the setting up of a Government Environmental Protection Agency. Contrary to established practice the external auditor of this very important public body will be appointed annually by the Agency with the approval of the Minister (Section 8 (2) of the First Schedule of the proposed Bill refers). It has been normal practice for the Auditor General to be specifically appointed the external auditor of such bodies in order to both safeguard

the important requirements of public and parliamentary accountability and to preserve my independence. I am unhappy that I was not consulted on this matter before the draft Bill was published and I hope the Government will provide for my statutory external audit when the Bill is passed into Law.

PROGRAMMES OF INTERNATIONAL TECHNICAL ASSISTANCE

995. During 1994 the Office of the Auditor General (OAG) was in receipt of assistance funded by the Inter-American Development Bank (IDB) of a small programme of institutional strengthening. This programme has provided funds to purchase badly needed vehicles 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.

996. This institutional strengthening programme also provided the Office with the services for a one(1) year period of a senior professional Technical Adviser, Mr. Nicholas Treen. Mr. Treen is well known and respected in the Region for his effective work as the Auditor General of Cayman Islands and for the Executive Board of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI). Mr. Treen has also worked for the UK National Audit Office, has extensive international experience and is expert in the development of Audit Offices. He has made a significant and successful contribution to OAG's development and most significantly, as has been mentioned earlier, 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 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 training and technical advice.
- Setting up full professional and technician level accounting programmes.

997. The Audit Office was also very fortunate to receive assistance from two(2) volunteers from 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 CESO volunteers Mr. Jim Mackillikan and Ms. Roz Donnally helped with training on the audit of the Public Debt and provided technical advice on matters relating to the Public Accounts. The BESO volunteer, Mr. Peter Hobart, is a professional civil engineer who provided technical advice on capital works contracts. Both programmes have been successful and much appreciated. The Audit Office hopes it will continue to receive other similar and still very much needed help in the future.

998. The Audit Office has also successfully secured the commitment of a package of assistance from the European Commission. The Commission has agreed to fund some eight months of technical assistance, purchase computers and finance training. This Project has now commenced and is planned to be completed by the end of 1996. The assistance received from the Commission constitutes an explicit reiteration of the European Union's commitment to good governance and the provision of public accountability as a basic human right.

STAFFING PROBLEMS

999. In my 1993 Report I referred to the problem of the poor levels of staffing at the Audit Office.

1000. During 1994 and up to present the staffing levels at the Audit Office have continued to deteriorate. Without adequate numbers of well qualified and competent staff I cannot fulfil my constitutional and legal mandates fully or properly.

<u>JOB TITLE</u>	<u>STAFFING LEVEL</u>			
	Authorised Complement	1992	1993	1994
Current				
Auditor General	1			
Senior Deputy Auditor General	1	0	0	0
Deputy Auditor General	2	1	2	2
Assistant Auditor General	13	10	12	10
Principal Auditor	28	20	23	21
Auditor	43	24	30	21
Assistant Auditor	20	14	5	3
Senior Audit Clerk	32	17	10	12
Audit Clerk	70	33	65	52
Support Staff	46	29	25	26
TOTALS	256	149	173	148
				131*

***This total includes 3 Assistant Auditors General, 1 Principal Auditor and 1 Auditor who are on secondment to Government Departments or Agencies.**

1001. Staffing levels are currently at only 51% of the authorised complement. I strongly urge the Government to carefully consider the effects of this situation and the possible adverse consequences it may have on the accountability processes of the country if this decline is not reversed. This is a matter of grave public concern and early remedial action should become a matter of priority.

1002. Our staffing problems would be eased if the Government would support and enact the New National Audit Act that has been proposed and which is covered in detail earlier in this Report. This would enable the Audit Office to be de-linked from the civil service pay regime and improved benefits packages offered to attract and retain professional and competent staff. I understand this solution is being proposed for the Attorney and Solicitor Generals' Offices, the Lands and Survey Departments, the Inland Revenue Department and the Environmental Protection Agency. I see no problems in allowing the Audit Office to follow this route and draft legislation has already been prepared so early consideration by the National Assembly would not involve any great effort by the Government.

CAROSAI CONFERENCE

1003. During 1994 the Audit Office continued to foster closer relations with its international counterparts. The Office maintained its active membership of both the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) and the International Organisation of Supreme Audit Institutions (INTOSAI). In November the Office attended the Third Triennial CAROSAI Congress held in the Cayman Islands. The Congress was attended by eighteen (18) other caribbean countries as well as representatives from the United Kingdom, Canada, Argentina, Peru, the United States, the World Bank, the Inter-American Development Bank, the ODA and the Chartered Institute of Public Finance and Accountancy. Discussions at the Congress covered a wide range of topics including public debt, privatisation and public sector reform. The Office participated actively in all the proceedings of the Congress which was of great benefit and interest.

1004. At the CAROSAI Congress, Guyana was honoured by being selected to host the Fourth Triennial CAROSAI Congress in 1997. Guyana's Auditor General was also elected a member of CAROSAI's Executive Council and will now be the Chairman of CAROSAI for the period 1997 to 1999. Guyana was also invited to chair the CAROSAI working committee on privatisation audits, and to serve on the public debt and image building working committees.

ACKNOWLEDGEMENTS

1005. I wish to record my sincere and grateful appreciation and heartfelt thanks for all the effective and conscientious work that my staff at the Audit Office have provided to produce this Report. This is the third 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 resolved and overcome to achieve this result. I am happy that the Audit Office continues to strive hard and determinedly to try and help institute improvements in financial reporting, internal control and accountability.

SECTION 2

FINANCIAL STATEMENTS

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

RECEIPTS

HEAD NO.	DESCRIPTION	APPROVED ESTIMATES	ACTUAL RECEIPTS	AMOUNTS PAID IN CONSOLIDATED FUND	DUE TO CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
I	Customs and Excise	12,282,110	10,922,272	10,922,272	5'000
II	Inland Revenue	9,300,012	9,389,523	9,389,523	
III	Stamp Duties	189,376	153,018	153,018	
IV	Other Tax Revenue	3,794,524	4,501,630	4,501,630	
V	Fees, Fines etc.	285,995	293,991	293,991	
VI	Interest	2,877	523	523	
VII	Rents, Royalties etc.	685,756	660,444	660,444	
VIII	Land Development Schemes	4,802	1,448	1,448	
IX	Dividends and Transfers	239,200	206,071	206,071	
X	Miscellaneous	160,911	393,949	393,949	
	TOTAL RECEIPTS	26,945,563	26,522,869	26,522,869	0

PAYMENTS

HEAD NO.	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO/(FROM) CONSOLIDATED FUND
		\$'000	\$'000	\$'000	\$'000
1	Office of the President	512,954	375,487	362,330	13,157
2	Guyana Defence Force	931,930	931,930	973,015	(41,085)
3	Guyana National Service	129,510	127,508	126,904	604
4	Office of the Prime Minister	15,026	14,746	14,587	159
5	Parliament Office	33,971	33,581	30,901	2,680
6	Office of the Auditor General	65,155	50,009	49,793	216
7	Office of the Ombudsman	740	593	534	59
8	Public and Police Service Commission	11,817	8,579	8,186	393
9	Teaching Service Commission	3,446	3,446	3,435	11
10	Public Prosecutions	12,209	11,370	11,278	92
11	Public Service Appellate Tribunal	1,611	1,489	1,468	21
12	Elections Commission	10,681	12,484	14,562	(2,078)
13	Public Utilities Commission	13,406	9,146	8,981	165
14	Ministry of Legal Affairs	8,544	7,712	7,447	265
15	Supreme Court of Judicature	27,310	23,682	22,708	974
16	Magistrates Court	25,582	19,953	17,008	2,945
17	Attorney General	26,374	24,868	24,164	704
18	Official Receiver	5,648	4,935	4,561	374
19	Deeds Registry	6,386	6,353	6,181	172
20	Ministry of Foreign Affairs	846,665	763,987	715,369	48,618
21	Ministry of Home Affairs	19,502	17,078	16,935	143
22	Ministry of Home Affairs - Police	890,370	869,551	866,688	2,863
23	Prisons	122,477	122,120	122,825	(705)
24	Police Complaints Authority	1,803	657	670	(13)
25	Fire Protection Centre	47,398	43,533	44,440	(907)
26	National Registration Office	134,897	125,776	138,578	(12,802)
27	General Register Office	8,227	8,129	8,146	(17)
28	Ministry of Agriculture	30,454	29,371	29,114	257
29	Crops and Livestock Division	382,842	318,390	307,740	10,650
30	Lands and Surveys Division	23,908	18,053	18,538	(485)
31	Hydraulics Division	60,004	56,188	55,660	528
32	Hydrometeorological Division	56,511	47,532	46,101	1,431
33	Fisheries Division	6,213	4,119	4,134	(15)
34	Ministry of Health	363,312	359,851	359,884	(33)
35	Ministry of Health - National Hospitals	538,780	536,557	535,446	1,111
36	Ministry of Health - Other Health Programmes	214,242	203,496	209,133	(5,637)
	C/F	5,589,905	5,192,259	5,167,444	24,815

HEAD NO.	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO/(FROM) CONSOLIDATED FUND
		\$ '000	\$ '000	\$ '000	\$ '000
B/F		5,589,905	5,192,259	5,167,444	24,815
37	Ministry of Education & Cultural Development	738,039	674,769	688,690	(13,921)
38	Nursery Schools	54,223	40,486	44,365	(3,879)
39	Primary Schools	98,500	97,639	106,527	(8,888)
40	Secondary/Multilateral & Community H/Schools	165,928	115,720	132,660	(16,940)
41	Technical and Vocational Schools	58,019	43,414	48,750	(5,336)
42	Practical Instruction Centre	21,422	7,469	7,597	(128)
43	Teachers Training Institutions	56,572	40,790	46,889	(6,099)
44	Resources Centre	41,820	33,996	36,212	(2,216)
45	Department of Culture	51,322	45,210	46,676	(1,466)
46	Ministry of Labour, Human Services and Social Security	331,233	323,931	273,736	50,195
47	Ministry of Finance	3,094,509	3,163,111	2,368,465	794,646
48	Accountant Generals Department	531,575	432,013	414,451	17,562
49	Customs and Excise Department	161,166	142,847	148,383	(5,536)
50	Inland Revenue Department	244,729	223,877	215,710	8,167
51	Ministry of Trade, Tourism and Industry	77,849	67,360	67,083	277
52	Ministry of Public Works, Communications and Regional Development	377,995	355,729	371,998	(16,269)
53	Civil Aviation	163,911	154,581	152,568	2,013
54	Region 1 - Barima/Waini - Admin.	46,29,	41,212	40,881	331
55	Region 1 - Barima/Waini - Agri.	6,144	6,066	6,014	52
56	Region 1 - Barima/Waini - Educ.	53,580	47,394	46,669	725
57	Region 1 - Barima/Waini - Health	25,47E	23,895	23,631	264
58	Region 2 - Pomerook/Supenaam - Admin	50,462	41,249	41,103	146
59	Region 2 - Pomerook/Supenaam - Agri.	35,229	28,378	28,350	28
60	Region 2 - Pomerook/Supenaam - Educ.	128,637	101,261	100,441	820
61	Region 2 - Pomerook/Supenaam - Health	53,066	44,63	44,422	215
62	Region 3 - Essequibo Islands/West Dem. - Admin.	28,349	25,812	24,404	1,408
63	Region 3 - Essequibo Islands/West Dem. - Agri.	33,313	27,948	25,759	2,189
64	Region 3 - Essequibo Islands/West Dem. - Educ.	184,184	143,997	135,534	8,463
65	Region 3 - Essequibo Islands/West Dem - Health	72,850	56,608	61,488	(4,880)
66	Region 4 - Demerara/Mahaica - Admin	62,766	60,103	73,311	(13,208)
67	Region 4 - Demerara/Mahaica - Agri.	42,548	40,67C	3',350	3,320
68	Region 4 - Demerara/Mahaica - Educ.	168,153	161,844	157,260	4,584
69	Region 4 - Demerara/Mahaica - Health	92,587	71,273	87,119	(15,846)
70	Region 5 - Mahaica/Berbice - Admin	56,025	53,31(52,123	1 1E-
71	Region 5 - Mahaica/Berbice - Agri;	67,272	65,140	65,012	126
72	Region 5 - Mahaica/Berbice - Educ.	81,633	75,041	73,550	1,491
73	Region 5 - Mahaica/Berbice - Health	54,399	38,565	37,904	661
74	Region 6 - East Berbice/Corentyne - Admin	86,178	75,253	62,688	12,565
75	Region 6 - East Berbice/Corentyne - Agri.	69,119	59,503	59,084	514
76	Region 6 - East Berbice/Corentyne - Educ.	182,110	179,485	175,849	3,636
77	Region 6 - East Berbice/Corentyne - Health	238,534	168,042	161,793	6,249
78	Region 7 - Cuyuni/Mazaruni - Admin.	67,069	66,374	56,848	9,526
79	Region 7 - Cuyuni/Mazaruni - Agri	3,746	3,470	3,445	25
80	Region 7 - Cuyuni/Mazaruni - Educ.	33,136	31,699	31,678	21
81	Region 7 - Cuyuni/Mazaruni - Health	32,389	29,883	29,593	290
82	Region 8 - Potaro/Siparuni - Admin.	40,499	30,506	28,311	2,195
83	Region 8 - Potaro/Siparuni - Agri.	187	508	124	384
84	Region 8 - Potaro/Siparuni - Educ.	19,128	13,610	13,115	495
85	Region 8 - Potaro/Siparuni - Health	6,278	3,056	3,089	(33)
86	Region 9 - Upper Takatu/Upper Essequibo - Admin.	23,697	16,427	14,757	1,670
87	Region 9 - Upper Takatu/Upper Essequibo - Agri.	3,502	2,141	1,775	366
88	Region 9 - Upper Takatu/Upper Essequibo - Educ.	44,573	32,961	32,106	855
89	Region 9 - Upper Takatu/Upper Essequibo - Health	23,433	12,239	10,590	1,649
90	Region 10 Upper Demerara/Berbice - Admin.	23,823	19,346	18,247	1,099
91	Region 10 Upper Demerara/Berbice - Agri.	4,930	3,857	3,132	725
92	Region 10 Upper Demerara/Berbice - Educ.	114,046	90,695	89,076	1,619
93	Region 10 Upper Demerara/Berbice - Health	28,597	16,844	15,762	1,082
94	Public Debt	700	700	478	222
SUB TOTAL		14,254,354	13,166,298	12,312,069	854,229

HEAD NO.	DESCRIPTION	REVISED	PAYMENTS FROM		
		ESTIMATES	CONSOLIDATED	EXPENDITURE	DUE TO/(FROM)
		\$'000	FUND	\$'000	CONSOLIDATED
					FUND
					\$'000
B/F		14,254,354	13,166,298	12,312,069	854,229
STATUTORY					
1	Office of the President	564	501	493	8
5	Parliament Office	30,123	29,867	29,379	488
6	Office of the Auditor General	2,535	2,512	2,497	15
7	Office of the Ombudsman	909	727	727	0
8	Public and Police Service Commission	3,715	3,514	3,544	(30)
9	Teaching Service Commission	2,133	1,313	1,280	33
10	Public Prosecutions	1,457	555	25	530
11	Public Service Appellate Tribunal	2,226	2,165	2,163	2
12	Elections Commission	5,086	4,720	4,661	59
13	Public Utilities Commission	935	935	935	0
15	Supreme Court of Judicature	23,163	21,460	20,791	669
22	Ministry of Home Affairs - Police	680	479	680	(201)
24	Police Complaint Authority	1,938	1,343	1,347	(4)
48	Accountant General's Department	178,371	178,371	169,270	9,101
94	Public Debt	17,930,397	17,930,397	17,166,906	763,491
SUB TOTAL		18,184,232	18,178,859	17,404,698	774,161
1993 LIABILITIES					
24	Ministry of Home Affairs	800	800	-	
SUB TOTAL		800	800	0	0
TOTAL PAYMENTS		32,439,386	31,345,957	29,716,767	1,628,390
EXCESS OF RECEIPTS OVER PAYMENTS			(4,823,088)		

E. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

RECEIPTS

HEAD NO.	DESCRIPTION	APPROVED ESTIMATES	ACTUAL RECEIPTS	AMOUNTS PAID INTO CONSOLIDATED FUND	DUE TO CONSOLIDATED FUND
		\$-000	\$'000	\$-000	\$ 000
XII	Sale of Assets	1,000,000	3,417,783	3,417,783	
XIII	Miscellaneous Capital Revenue	2,698,408	2,736,802	2,736,802	
XIV	External Grants	4,577,776	2,450,601	2,450,601	
XV	Internal Loans	2,805,000	6,468,506	6,468,506	
XVI	External Loans	5,337,886	3,872,480	3,872,480	
	TOTAL RECEIPTS	16,419,070	18,946,172	18,946,172	0

PAYMENTS

HEAD NO.	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO(FROM) CONSOLIDATED FUND
		\$-000	\$-000	\$-000	\$-000
501	Office of the President	311,000	133,976	131,227	2,749
504	Ministry of Labour, Human Services and Social Security	882,354	741,842	750,238	(8,396)
505	Constitutional Agencies	87,509	24,760	28,243	(3,483)
508	Ministry of Foreign Affairs	7,860	7,860	7611	249
507	Ministry of Home Affairs	112,250	112,249	111,227	1,022
508	Ministry of Agriculture	2,158,597	1,632,490	1,594,200	38,290
510	Ministry of Agriculture - MMA III	62,000	62,000	68,000	(6,000)
512	Ministry of Agriculture - Artisanal Fishery	84,000	57,530	57,040	490
514	Ministry of Legal Affairs	17,585	16,406	16,826	(420)
516	Ministry of Health	1,222,000	1,115,095	1,022,829	92,266
517	Guyana Water Authority	818,260	535,880	535,880	0
520	Ministry of Public Works, Communications and Regional Development	1,118,123	744,835	861,002	(116,167)
521	Ministry of Public Works - Road Construction and Rehabilitation Studies	1,392,700	750,727	647,934	102,793
526	Ministry of Finance	4,415,986	3,521,427	2,621,495	899,932
527	Ministry of Finance - Human Resources Dev Programme	172,889	144,963	40,848	104,115
528	Ministry of Trade, Tourism and Industry	2,500	2,165	2,073	92
531	Region 1 - Barima/Waini	14,750	12,500	12,498	2
532	Region 2 - Pomeroon/Supenaam	55,000	55,000	54,994	6
533	Region 3 - Essequibo Islands/West Demerara	247,840	227,921	213,262	14,659
534	Region 4 - Demerara/Mahaica	26,000	24,760	18,115	6,645
535	Region 5 - Mahaica/Berbice	33,500	31,500	27,449	4,051
536	Region 6 - East Berbice/Corentyne	38,450	35,050	32,353	2,697
537	Region 7 - Cuyuni/Mazaruni	41,300	41,300	36,166	5,134
538	Region 8 - Patoro/Siparuni	7,239	5,234	4,850	384
539	Region 9 - Upper/Takatu/Essequibo	29,043	19,860	16,175	3,685
540	Region 10 - Upper Demerara/Berbice	30,900	30,900	28,312	2,588
543	Ministry of Education and Cultural Development	599,000	490,217	220,294	269,923
	SUB TOTAL	13,988,635	10,578,447	9,161,141	1,417,306

HEAD NO.	DESCRIPTION	REVISED ESTIMATES	PAYMENTS FROM CONSOLIDATED FUND	EXPENDITURE	DUE TO(FROM) CONSOLIDATED FUND
1993 LIABILITIES					
501	Office of the President	6,400	6,400		
507	Ministry of Home Affairs - Police	920	920		
508	Ministry of Agriculture	35,000	35,000		
520	Ministry of Public Works, Communications and Regional Development	45,180	45,180		
SUB TOTAL		87,500	87,500	0	0
TOTAL PAYMENTS		14,076,135	10,665,947	9,161,141	1,417,306
EXCESS OF RECEIPTS OVER PAYMENTS			8,280,225		
			=====		

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 1994**

HEAD NO.	DESCRIPTION	REVENUE PAID INTO			
		APPROVED ESTIMATES	CONSOLIDATED FUND	UNDER ESTIMATES	OVER ESTIMATES
		\$'000	\$'000	\$'000	\$'000
CURRENT REVENUE					
	Customs and Excise	12,282,110	10,922,272	1,359,838	
II	Inland Revenue	9,300,012	9,389,523		89,511
III	Stamp Duty	189,376	153,018	36,358	
IV	Other Tax Revenue	3,794,524	4,501,630		707,106
V	Fees, Fines etc.	285,995	293,991		7,996
VI	Interest	2,877	523	2,354	
VII	Rent, Royalties etc.	685,756	660,444	25,312	
VIII	Land Development Scheme	4,802	1,448	3,354	
IX	Dividends and Transfers	239,200	206,071	33,129	
X	Miscellaneous Receipts	160,911	393,949		233,038
	SUB TOTAL	26,945,563	26,522,869	1,460,345	1,037,651
CAPITAL REVENUE					
XII	Sales of Assets etc.	1,000,000	3,417,783		2,417,783
XIII	Miscellaneous Capital Revenue	2,698,408	2,736,802		38,394
XIV	External Grants	4,577,776	2,450,601	2,127,175 -	
XV	Internal Loans	2,805,000	6,468,506		3,663,506
XVI	External Loans	5,337,886	3,872,480	1,465,406	
	SUB TOTAL	16,419,070	18,946,172	3,592,581	6,119,683
	GRAND TOTAL	43,364,633	45,469,041	5,052,926	7,157,334

**E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE**

**STATEMENT OF EXPENDITURE FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

HEAD NO.	MINISTRY/DEPARTMENT	APPROVED ESTIMATES	REVISED ESTIMATES	EXPEND- ITURE	UNDER REVISED ESTIMATES	OVER REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000
1	Office of the President	512,954	512,954	362,330	15Q624	
2	Guyana Defence Force	931,930	931,930	973,015		41,085
3	Guyana National Service	129,510	129,510	126,904	2,606	
4	Office of the Prime Minister	15,026	15,026	14,587	439	
5	Parliament Office	33,971	33,971	30,901	3,070	
6	Office of the Auditor General	65,155	65,155	49,793	15,362	
7	Office of the Ombudsman	740	740	534	206	
8	Public and Police Service Commission	11,817	11,817	8,186	3,631	
9	Teaching Service Commission	3,446	3,446	3,435	11	
10	Public Prosecution	12,209	12,209	11,278	931	
11	Public Service Appellate Tribunal	1,611	1,611	1,468	143	
12	Elections Commission	10,681	10,681	14,562		3,881
13	Public Utilities Commission	13,406	13,406	8,981	4,425	
14	Ministry of Legal Affairs	8,544	8,544	7,447	1,097	
15	Supreme Court of Judicature	27,310	27,310	22,708	4,602	
16	Magistrates	25,582	25,582	17,008	8,574	
17	Attorney General	26,374	26,374	24,164	2,210	
18	Official Receiver	5,648	5,648	4,561	1,087	
19	Deeds Registry	6,386	6,386	6,181	205	
20	Ministry of Foreign Affairs	846,665	846,665	715,369	131,296	
21	Ministry of Home Affairs	19,502	19,502	16,935	2,567	
22	Ministry of Home Affairs - Police	890,370	890,370	866,688	23,682	
23	Ministry of Home Affairs - Prisons	122,477	122,477	122,825		348
24	Police Complaints Authority	1,803	1,803	670	1,133	
25	Fire Protection Service	47,398	47,398	44,440	2,958	
26	National Registration Centre	134,897	134,897	138,578		3,681
27	General Register Office	8,227	8,227	8,146	81	
28	Ministry of Agriculture	30,454	30,454	29,114	1,340	
29	Crops and Livestock Division	382,842	382,842	307,740	75,102	
30	Lands and Surveys Division	23,908	23,908	18,538	5,370	
31	Hydraulics Division	60,004	60,004	55,660	4,344	
32	Hydrometeorological Division	56,511	56,511	46,101	10,410	
33	Fisheries Division	6,213	6,213	4,134	2,079	
34	Ministry of Health	363,312	363,312	359,884	3,428	
35	Ministry of Health - National Hospitals	538,780	538,780	535,446	3,334	
36	Ministry of Health - Other Health Progs.	214,242	214,242	209,133	5,109	
37	Ministry of Education & Cultural Dev.	738,039	738,039	688,690	49,349	
38	Nursery Schools	54,223	54,223	44,365	9,858	
39	Primary Schools	98,500	98,500	106,527		8,027
40	Secondary/Multilateral & Community H/Schools	165,928	165,928	132,660	33,268	
41	Technical and Vocational Schools	58,019	58,019	48,750	9,269	
42	Practical and Instruction Centres	21,422	21,422	7,597	13,825	
43	Teachers Training Institutions	56,572	56,572	46,889	9,683	
44	Resource Centre	41,820	41,820	36,212	5,608	
45	Department of Culture	51,322	51,322	46,676	4,646	
46	Min. of Labour, Human Services etc.	331,233	331,233	273,736	57,497	
47	Ministry of Finance	3,094,509	3,094,509	2,368,465	726,044	
48	Accountant General's Department	531,575	531,575	414,451	117,124	
49	Customs and Excise	161,166	161,166	148,383	12,783	
50	Inland Revenue Department	244,729	244,729	215,710	29,019	
51	Ministry of Trade, Tourism & Industry	77,849	77,849	67,083	10,766	
52	Ministry of Public Works, Communications and Regional Development	377,995	377,995	371,998	5,997	
53	Civil Aviation Department	163,911	163,911	152,568	11,343	
	C/F	11,858,717	11,858,717	10,338,204	1,577,535	57,022
		=====	=====	=====	=====	=====

HEAD NO.	MINISTRY/DEPARTMENT	APPROVED	REVISED	EXPENDITUR	UNDER	OVER
		ESTIMATES	ESTIMATES		REVISED	REVISED
		\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	11,858,717	11,858,717	10,338,204	1,577,535	57,022
54	Region 1 - BarimaNVaini - Administration	46,295	46,295	40,881	5,414	
55	Region 1 - Barima/Waini - Agriculture	6,144	6,144	6,014	130	
56	Region 1 - BarimaNVaini - Education	53,580	53,580	46,669	6,911	
57	Region 1 - BarimaNVaini - Health	25,476	25,476	23,631	1,845	
58	Region 2 - Pomerook/Supenaam - Admin	50,462	50,462	41,103	9,359	
59	Region 2 - Pomerook/Supenaam - Agriculture	35,229	35,229	28,350	6,879	
60	Region 2 - Pomerook/Supenaam - Education	128,637	128,637	100,441	28,196	
61	Region 2 - Pomerook/Supenaam - Health	53,066	53,066	44,422	8,644	
62	Region 3 - Essq. Islands/West Dem. - Admin.	28,349	28,349	24,404	3,945	
63	Region 3 - Essq. Islands/West Dem. - Agri.	33,313	33,313	25,759	7,554	
64	Region 3 - Essq. Islands/West Dem. - Educ.	184,184	184,184	135,534	48,650	
65	Region 3 - Essq. Islands/West Dem. - Health	72,850	72,850	61,488	11,362	
66	Region 4 - Demerara/Mahaica - Admin.	62,766	62,766	73,311		10,547
67	Region 4 - Demerara/Mahaica - Agri.	49,545	49,545	37,350	12,195	
68	Region 4 - Demerara/Mahaica - Educ.	168,153	168,153	157,260	10,893	
69	Region 4 - Demerara/Mahaica - Health	92,587	92,587	87,119	5,468	
70	Region 5 - Mahaica/Berbice - Admin.	56,023	56,023	52,123	3,900	
71	Region 5 - Mahaica/Berbice - Agri.	67,272	67,272	65,012	2,260	
72	Region 5 - Mahaica/Berbice - Educ.	81,633	81,633	73,550	8,083	
73	Region 5 - Mahaica/Berbice - Health	54,399	54,399	37,904	16,495	
74	Region 6 - East Berbice/Corentyne - Admin.	86,178	86,178	62,688	23,490	
75	Region 6 - East Berbice/Corentyne - Agri.	69,119	69,119	59,084	10,035	
76	Region 6 - East Berbice/Corentyne - Educ.	182,110	182,110	175,849	6,261	
77	Region 6 - East Berbice/Corentyne - Health	238,534	238,534	161,793	76,741	
78	Region 7 - Cuyuni/Mazaruni - Admin	67,069	67,069	56,848	10,221	
79	Region 7 - Cuyuni/Mazaruni - Agri.	3,746	3,746	3,445	301	
80	Region 7 - Cuyuni/Mazaruni - Educ.	33,136	33,136	31,678	1,458	
81	Region 7 - Cuyuni/Mazaruni - Health	32,389	32,389	29,593	2,796	
82	Region 8 - Patara/Siparuni - Admin.	40,499	40,499	28,311	12,188	
83	Region 8 - Patara/Siparuni - Agri.	187	187	124	63	
84	Region 8 - Patara/Siparuni - Educ.	19,128	19,128	13,115	6,013	
85	Region 8 - Patara/Siparuni - Health	6,278	6,278	3,089	3,189	
86	Region 9 - Upper Takatu/Upper Esseq. - Admin.	23,697	23,697	14,757	8,940	
87	Region 9 - Upper Takatu/Upper Esseq. - Agri.	3,502	3,502	1,775	1,727	
88	Region 9 - Upper Takatu/Upper Esseq. - Educ.	44,573	44,573	32,106	12,467	
89	Region 9 - Upper Takatu/Upper Esseq. - Health	23,433	23,433	10,590	12,843	
90	Region 10 - Upper Demerar/Berbice - Admin.	23,823	23,823	18,247	5,576	
91	Region 10 - Upper Demerar/Berbice - Agri.	4,930	4,930	3,132	1,798	
92	Region 10 - Upper Demerar/Berbice - Educ.	114,046	114,046	89,076	24,970	
93	Region 10 - Upper Demerar/Berbice - Health	28,597	28,597	15,762	12,835	
94	Public Debt	700	700	478	222	
SUB TOTAL		14,254,354	14,254,354	12,312,069	2,009,852	67,569

HEAD NO.	MINISTRY/DEPARTMENT	APPROVED ESTIMATES	REVISED ESTIMATES	EXPENDITURE	UNDER REVISED ESTIMATES	OVER REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000
B/F		14,254,354	14,254,354	12,312,069	2,009,852	67,569
STATUTORY						
1	Office of the President	564	564	493	71	
5	Parliament Office	27,123	30,123	29,379	744	
6	Office of the Auditor General	2,535	2,535	2,497	38	
7	Office of the Ombudsman	909	909	727	182	
8	Public and Police Service Commission	3,715	3,715	3,544	171	
9	Teaching Service Commission	2,133	2,133	1,280	853	
10	Public Prosecutions	1,457	1,457	25	1,432	
11	Public Service Appellate Tribunal	2,001	2,226	2,163	63	
12	Elections Commission	5,086	5,086	4,661	425	
13	Public Utilities Commission	848	935	935	0	
15	Supreme Court of Judicature	23,163	23,163	20,791	2,372	
22	Ministry of Home Affairs - Police	680	680	680	0	
24	Police Complaints Authority	1,938	1,938	1,347	591	
48	Accountant General's Department	148,371	178,371	169,270	9,101	
94	Public Debt	16,633,049	17,930,397	17,166,906	763,491	
SUB TOTAL		16,853,572	18,184,232	17,404,698	779,534	0
TOTAL		31,107,926	32,438,586	29,716,767	2,789,386	67,569

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 1994

HEAD NO.	DESCRIPTION	UNDER THE OVER THE				
		APPROVED ESTIMATES	REVISED ESTIMATES	EXPEND- ITURE	REVISED ESTIMATES	REVISED ESTIMATES
		\$' 000	\$000	\$' 000	\$'000	\$'000
501	Office of the President	311,000	311,000	131,227	179,773	
504	Ministry of Labour, Human Services & Social Security	882,354	882,354	750,238	132,116	
505	Contitutional Agencies	87,509	87,509	28,243	59,266	
506	Ministry of Foreign Affairs	7,860	7,860	7,611	249	
507	Ministry of Home Affairs	112,250	112,250	111,227	1,023	
508	Ministry of Agriculture	2,158,597	2,158,597	1,594,200	564,397	
510	Ministry of Agriculture - MMA III	62,000	62,000	68,000		6,000
512	Ministry of Agriculture - Artisanal Fisheries	84,000	84,000	57,040	26,960	
513	Public Service Appellate Tribunal					
514	Ministry of Legal Affairs	17,585	17,585	16,826	759	
516	Ministry of Health	1,222,000	1,222,000	1,022,829	199,171	
517	Guyana Water Authority	818,260	818,260	535,880	282,380	
520	Ministry of Public Works - Communication and Regional Development	1,118,123	1,118,123	861,002	257,121	
521	Ministry of Public Works - Road Construction, Rehabilitation and Studies	1,392,700	1,392,700	647,934	744,766	
526	Ministry of Finance	4,415,986	4,415,986	2,621,495	1,794,491	
527	Ministry of Finance - Human Resources, Development Programme	172,889	172,889	40,848	132,041	
528	Ministry of Trade, Tourism & Industry	2,500	2,500	2,073	427	
531	Region 1 - BarimaNVaini	14,750	14,750	12,498	2,252	
532	Region 2 - Pomerom/Supenaam	55,000	55,000	54,994	6	
533	Region 3 - Esseq. Islands/West Dem.	247,840	247,840	213,262	34,578	
534	Region 4 - Demerara/Mahaica	26,000	26,000	18,115	7,885	
535	Region 5 - Mahaica/Berbice	33,500	33,500	27,449	6,051	
536	Region 6 - East Berbice/Corentyne	38,450	38,450	32,353	6,097	
537	Region 7 - Cuyuni/Mazaruni	41,300	41,300	36,166	5,134	
538	Region 8 - Potaro/Siparuni	7,239	7,239	4,850	2,389	
539	Region 9 - Upper Takatu/Essequibo	29,043	29,043	16,175	12,868	
540	Region 10 - Upper Demerara/Berbice	30,900	30,900	28,312	2,588	
543	Ministry of Education and Cultural Development	599,000	599,000	220,294	378,706	
	TOTAL CAPITAL EXPENDITURE	13,988,635	13,988,635	9,161,141	4,833,494	6,000
		=====	=====	-----	-----	-----

E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 1994**

SUMMARY SHEET

----- DESCRIPTION -----	EXTERNAL	INTERNAL	TOTAL
	\$'000	\$'000	\$'000
UNFUNDED	171,333,664	133,057,458	304,391,122
o FUNDED	0	311,760	311,760
SUB TOTAL	171,333,664	133,369,218	304,702,882
SHORT-TERM BORROWING	0	18,215,007	18,215,007
	171,333,664 -----	151,584,225 =====	322,917,889 -----

**E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE**

STATEMENT OF PUBLIC DEBT
EXTERNAL LOANS

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTHORITY (2)	CURRENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DISBURSED AT		AMOUNT DISBURSED AT		PRINCIPAL REPAYED AT (8)	PRINCIPAL REPAYED IN 1994 (9)	AMOUNT OUTSTANDING AT		AMOUNT OUTSTANDING AT (12)=(7)-(10)	GUYANA DOLLAR EQUIVALENT (13)	TERMS AND CONDITIONS OF LOAN
				31-12-93 (5)	IN 1994 (6)	31-12-94 (7)=(5)+(6)	AT (8)			31-12-94 (10)=(8)+(9)	31-12-93 (11)=(5)-(8)			
			'000	0001	'0001	'0001	'000	'0001	'000	'0001	'0001	G\$'000		
1990 Rescheduling (ECGD) D/S Interest	DEM		820	8201	01	8201	0	01	01	8201	820	75,779	This loan has a grace period of 9.7 years. Repayment would be made within 5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling (ECGD) Arrears interest	DEM		311	3111	01	3111	0	01	01	3111	311	28,740	This loan has a grace period of 9.7 years. Repayment would be made within 5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling (ECGD) D/S Interest	GBP		23,445	23,4451	01	23,4451	0	01	01	23,4451	23,445	5,243,216	This loan has a grace period of 9.7 years. Repayment would be made within 5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling (ECGD) Arrears interest	USD		14,235	14,2351	01	14,2351	0	01	01	14,2351	14,235	2,037,362	This loan has a grace period of 9.7 years. Repayment would be made within 5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling (ECGD) D/S Interest	ITK		33,665	33,6651	01	33,6651	0	01	01	33,6651	33,665	2,956	This loan has a grace period of 9.7 years. Repayment would be made within 5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling (ECGD) D/S Interest	USD		39,068	39,0681	01	39,0681	0	01	01	39,0681	39,068	5,591,545	This loan has a grace period of 9.7 years. Repayment would be made within 5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling D/S Interest	FRF		102	1021	01	1021	0	01	01	1021	102	2,715	This loan has a grace period of 5.5 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling Arrears Interest	FRF		39	391	01	391	0	01	01	391	39	1,038	This loan has a grace period of 5.5 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling D/S Interest	SFR		127	1271	01	1271	0	01	01	1271	127	13,860	This loan has a grace period of 5.5 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling Arrears Interest	SFR		48	481	01	481	0	01	01	481	48	5,238	This loan has a grace period of 5.5 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling Arrears Interest	NLG		890	8901	01	8901	0	01	01	8901	890	73,416	This loan has a grace period of 5.5 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling D/S Interest	ITK		12,780	12,7801	01	12,7801	0	01	01	12,7801	12,780	1,122	This loan has a grace period of 9.7 years. beginning 2000/5/15 and ending 2005/11/15.	
1990 Rescheduling Arrears Interest	NLG		338	3381	01	3381	0	01	01	3381	338	27,881	This loan has a grace period of 9.7 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.	
C/F												13,104868		

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTHORITY (2)	REVISED/ ORIGINAL	AMOUNT DISBURSED	AMOUNT DISBURSED	AMOUNT DISBURSED	AMOUNT DISBURSED	PRINCIPAL REPAID	PRINCIPAL REPAID	PRINCIPAL REPAID	AMOUNT OUTSTANDING	AMOUNT OUTSTANDING	GUYANA DOLLAR EQUIVALENT (13)	TERMS AND CONDITIONS OF LOAN
		LOAN CURRENCY (3)	AMOUNT OF LOAN (4)	AT 31-12-93 (5)	IN 1994 (6)	AT 31-12-94 (7)=(5)+(9) (8)	AT 31-12-93 (9)	AT 31-12-94 (10)=(8)+(9)	AT 31-12-93 (11)=(5)-(8)	AT 31-12-94 (12)=(7)-(10)			
B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	GS' 000	
1990 Rescheduling Arrears Interest		GBP	7,185	7,185	0	7,185	0	0	0	7,185	7,185	13,104,868	This loan has a grace period of 9.7 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.
1989 Rescheduling (ECGD) SIT late Interest		GBP	538	538	0	538	0	0	0	538	538	120,318	This loan has a grace period of 9.7 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.
1989 Rescheduling (ECGD) M/T		GBP	7,411	7,411	0	7,411	0	0	0	7,411	7,411	1,657,389	This loan has a grace period of 9.5 years. Repayment beginning 99/01/31 and ending 2008/7/31
89 Rescheduling (ECGD) M/T Principal Arrears		GBP	13,063	13,063	0	13,063	0	0	0	13,063	13,063	2,921,396	This loan has a grace period of 9.5 years. Repayment beginning 99/01/31 and ending 2008/7/31
89 Rescheduling (ECGD) M/T Interest Arrears		GBP	1,894	1,894	0	1,894	0	0	0	1,894	1,894	423,572	This loan has a grace period of 9.5 years. Repayment beginning 99/01/31 and ending 2008/7/31
89 Rescheduling (ECGD) M/T Principal Arrears		USD	4,534	4,534	0	4,534	0	0	0	4,534	4,534	648,921	This loan has a grace period of 10.1 years. Repayment would be made within 5 years. beginning 99/01/31 and ending 2008/7/31.
89 Rescheduling (ECGD) M/T Late Interest		USD	2,972	2,972	0	2,972	0	0	0	2,972	2,972	425,363	This loan has a grace period of 10.1 years. Repayment would be made within 5 years. beginning 99/01/31 and ending 2008/7/31.
1989 Rescheduling (ECGD) S/T Principal Arrears		USD	28,640	28,640	0	28,640	0	0	0	28,640	28,640	4,099,054	This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
89 Rescheduling (ECGD) M/T Interest Arrears		USD	926	926	0	926	0	0	0	926	926	132,532	This loan has a grace period of 10.1 years. Repayment would be made within 9 years. beginning 99/01/31 and ending 2008/7/31.
1989 Rescheduling (ECGD) S/T Principal Arrears		GBP	4,237	4,237	0	4,237	0	0	0	4,237	4,237	947,558	This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling (ECGD) Principal Arrears		DEM	699	699	0	699	0	0	0	699	699	64,597	This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling (ECGD) S/T Principal Arrears		SFR	109	109	0	109	0	0	0	109	109	11,895	This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling (ECGD) S/T Principal Arrears		FRP	90	90	0	90	0	0	0	90	90	2,396	This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
C/F												26,166,705	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	REVISED/ LOAN ORIGINAL CURR I AMOUNT ENCY I OF LOAN (3) (4)	AMOUNT	AMOUNT	AMOUNT	PRIN-	PRIN-	PRINCIPAL	AMOUNT	AMOUNT	GUYANA		TERMS AND CONDITIONS OF LOAN
			DIS- BURSED AT 31-12-93 (5)	DIS- BURSED IN 1994 (6)	DIS- BURSED AT 31-12-94 (7)=(5)+(6)	CIPAL I PRIN- REPAID I CIPAL AT I REPAID 31-12-93 I IN 1994 (8) (9)	REPAID AT 31-12-94 (10)=(8)+(9)	OUT- STANDING AT 31-12-93 (11)=(5)-(8)	OUT- STANDING AT 31-12-94 (12)=(7)-(10)	DOLLAR EQUIVA- LENT (13)	(13)		
B/F			'000	'000	'000	'000	'0001	'000	'000	'000	'0001	G6'000	
1989 Rescheduling (ECGD) Principal Arrears	- NLG I	765	765	0	765	01	0	0	765	765	63,104	26,166,705	This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/131 and ending 98/7/31.
1989 Rescheduling (ECGD) S/T Principal Arrears	- ITK I	30	30	0	30	01	0	0	30	30	3		This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling (ECGD) SIT Late Interest	- GBP I	3,518	3,518	0	3,518	01	0	0	3,518	3,518	786,762		This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling (ECGD) SIT Late Interest	- USD I	22,912	22,912	0	22,912	01	0	0	22,912	22,912	3,279,243		This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling (ECGD) SIT Late Interest	- DEM	613	613	0	613	01	0	0	613	613	56,649		This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling (ECGD) S/T Late Interest	- SRF I	95	95	0	95	of	0	0	95	95	10,368		This loan has a grace period of 5.1 years. Repayment would be made within 5 years. beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling SIT Late Interest	- FRF I	73	73	0	73	01	0	0	73	73	1,943		This loan has a grace period of 5 years. Repayment would be made within this period beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling SIT Late Interest	- NLG I	660	660	0	660	01	0	0	660	660	54,443		This loan has a grace period of 5 years. Repayment would be made within this period beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling SIT Late Interest	- ITK I	24	24	0	24	01	0	0	24	24	2		This loan has a grace period of 5 years. Repayment would be made within this period beginning 94/01/31 and ending 98/7/31.
1989 Rescheduling M/T Debt	- GBP I	30	30	0	30	01	0	0	30	30	6,709		This loan has a grace period of 11.1 years. Repayment would be made within this period beginning 2000/01/31 and ending 2009/7/31.
1993 Reschedule ECGD Interest D/S - 90 PC	- GBP I	2,380	2,380	0	2,380	01	0	0	2,380	2,380	532,261		This loan has a grace period of 9.7 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.
1993 Reschedule ECGD Interest D/S - 90 PC	- USD	4,141	4,141	0	4,141	0j	0	0	4,141	4,141	592,674		This loan has a grace period of 9.7 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.
1993 Reschedule ECGD Interest D/S - 90 PC	- DEM I	88	88	0	88	01	0	0	88	88	8,132		This loan has a grace period of 9.7 years. Repayment would be made within 5.5 years. beginning 2000/5/15 and ending 2005/11/15.
C/F												31,558,998	

NAME OF CREDITOR] LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7)=(5)+(6)	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
B/F			'000	'000	'000	'000	'0001	'000	'000	'000	'0001	G\$'000	
Bank - Food Crop Production and Marketing Programme - Loan No. 583/SF-GY		USD CAD GYD FRF DEM	4,096 538 1,600 3,794 2,452	4,096 538 1,600 3,794 2,452	0 0 0 0 0	4,096 538 1,600 3,794 2,452	477 63 53 443 286	137 18 187 126 82	614 81 240 569 368	3,619 475 1,547 3,351 2,166	3,482 457 1,360 3,225 2,084	42,426,444 498,356 46,627 1,360 85,853 192,589	Loan agreement issued on 20-12-79 for US\$7 Principal repayable in 60 semiannual instal- ments from 6-7-90 to 6-1-2020. Interest is cal- ated at 1% per annum on the outstanding bal the loan until 6-1-90 and thereafter 20% per a um and payable on 6-1 and 6-7 each year w.e 6-7-80. A credit commission fee commitment fee is also charged. This loan is repayable in approx. equal semi annual instalments from 11-02-81 to 11-08-2018. Interest shall be repa semiannually on 11-2 and 11-8 each year beg nning 11-8-79. Loan agreement dated 78-2-4 for US\$7.2M. Principal repayable in 60 equal semiannual instalment from 24-5-89 to 1-11-2 Interest is calculated at 9% per annum on the outstanding bal until 24-11-88 and thereafter 2% per annum. Credit Commission Commitm fee is charged at 0.5% per annum on the and bursed bal. Interest and credit commission fe are payable on 24-05 and 24-11 each year each effective from 24-11-79. The principal sh be repaid by half yearly payments on 5-4 and 5-10 w.e.f 5-4-92 ans ending 5-10-2021. Inter is calculated at 10% per annum. Loan to be repaid in 60 semi annual instalments w.e.f 8-1 2002 and edding 8-4-2030. Interest to be paid w.e.f 8-4-2002. Principal to be paid in 62 insta ments on 6-5 and 6-11 w.e.f 92-11-6. Fixed In to be charged on a daily basis at 7.5% w.e.f 87-6-11. The original loan sum has been revisi to US\$16,089.
Drainage of Black Bush Polder Loan No. 559/SF-GY		USD CAD VEB DKK ESP JPK	2,956 156 6,231 4,387 66,799 75,553	2,956 156 6,231 4,387 66,799 75,553	0 0 0 0 0 0	2,956 156 6,231 4,387 66,799 75,553	274 14 565 398 6,073 6,869	107 6 228 160 2,429 2,747	381 20 793 558 8,502 9,616	2,682 142 5,666 3,989 60,726 68,684	2,575 136 5,438 3,829 58,297 65,937	368,543 13,876 4,578 90,096 63,334 94,617	
Health Care Delivery Programme Loan #544 - SF/GY		USD GYD CAD SEK NLG GBP	4,882 1,257 658 6,252 1,157 78	4,882 1,257 658 6,252 1,157 78	0 0 0 0 0 0	4,882 1,257 658 6,252 1,157 78	814 209 110 1,042 192 13	163 42 22 208 39 3	977 251 132 1,250 231 16	4,068 1,048 548 5,210 965 65	3,905 1,006 526 5,002 926 62	558,897 1,006 53,667 95,949 76,385 13,866	
Agricultural Sector Hybrid Programme Loan No. 876/SF-GY		USD	30,000	10,035	65	10,100				10,035	10,100	1,445,546	
Abary Drainage & Irrigation Project Loan No. 465/SF-GY		USD	40,700	40,700	0	40,700	8,213	2,834	11,047	32,487	29,653	4,244,038	
Industry and Mining Loan No. 154/IC-GY		USD	27,548	27,548	0	27,548	3,746	4,058	7,804	23,802	19,744	2,825,828	
Agriculture Sector Loan No. 660/SF-GY		USD DEM JPK	18,897 2,039 53,482	18,897 2,039 53,482	0 0 0	18,897 2,039 53,482	1,260 136 1,783	630 68 3,565	1,890 204 5,348	17,637 1,903 51,699	17,007 1,835 48,134	2,434 169,578 69,070	
Drainage and Irrigation Rehabilitation Project - Loan No. 807/SF-GY		USD	1,227	1,227	0	1,227	0	0	0	1,227	1,227	175,612	
Supplementary Financing for the Guyana Electricity Corp. Loan No. 853/SF-GY		USD	15,500	8,316	3,012	11,328	0	0	0	8,316	11,328	1,621,302	
Agriculture Rehab Programme Loan No. 839/SF-GY		USD	27,000	20,223	6,203	26,426	0	0	0	20,223	26,426	3,782,179	
Financing for Primary Education Improvement Programme Loan No. 827/SF-GY		USD	46,400	1,906	485	2,391	0	0	0	1,906	2,391	342,208	
Primary Health Care II Project Loan No. 822/SF-GY		USD	27,900	9,322	5,202	14,524	0	0	0	9,322	14,524	2,078,724	
C/F												63,874,228	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7)=(5)+(8)	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10).(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11).(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)410)	GÜYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
B/F			000	'000	000	000	'000	'000	'000	'000	'000	GS'000	
Upper Demerara Forestry Project Loan No 24NF-GY		USD	6,000	6,000	0	6,000	3,643	429	4,072	2,357	1,928	63874 228	Principal repayable in 27 instalment in a year basis on 24-5 and 24-11 w.e.f 24-11 85. Fixed Interest to be charged on an annual basis at 7 w.e.f 29-11-79. Commitment fees to be charge at 01-25% from 79-07-02.
Programme for Human Resource Training - Loan No 780/SF-GY		USD	14,450	13,361	960	14,321	0	0	0	13,361	14,321	2,049,670	Principal to be completely repaid by 7-6-96, th first repayment to be made 3 mths after the fin disbursement. Interest to be paid semiannual outstanding balance we 7-6-86.
Fisheries Development Project Loan No 390/SF-CY		USD DEM	9,084 9 600	9,084 9,600	0 0	9,084 9,600	3,545 3,747	443 468	3,988 4,215 J	5,539 5,853 I	5,096 5,385	729,357 497,645 I	Principal repayable in 20 semiannual instal- ments w.e.f 21-7-81 to 21-1-2006. Interest to paid on the outstanding balance of the loan.
Rehabilitation of GEC - Loan No. 163/IC-GY		USD	16,100	16,089	0	16,089	2,191	1,423	3,614	13,898	12,475	1,785,464	
Deferred Road Maintenance Loan No 890/SF-GY		USD	23,400	670	0	670	0	0	0	670	670	95,893 I	This loan shall be completely repaid in 60 semiannual consecutive and equal instalments. Beginning 2003/9/9 and ending 2033/3/5. Interest in charges at 1% per annum until 2003/3/5 and 2% after
Social Impact Amelioration Programme Loan no 912/SF-GY		USD	13,500	0	524	524	0	0	0	0	524	74,997	This loan shall be completely repaid in semiannual consecutive instalments. Beginning 204/8/14 and ending 2034/2/14 Interest is charged at 1% and 2%
Agriculture Sector Hybrid Programme Loan No. 877/SF-GY		USD	22,000	0	366	366	0	0	0	0 I	366	52,383	Interest will be paid semiannually on the outstanding balance of loan at 1% until 2002/4/8 and 2% thereafter
INTERNATIONAL DEV ASSOCIATION Structural Adjustment Credit II 2168 -2 GUA		SDR	3 100	3,100	0	3,100	0	0	0	3,100	3,100	647.732	Repayment on 60 instalments to be paid 2 times each year on March 15 and September 15 commencing 2000-09-15.
Structural Adjustment Credit III 2168 - 3 GUA		SDR	13,200	13,200	0	13,200	0	0	0	13,200 I	13,200	2,758,086	Repayment on 60 instalments to be paid 2 times each year on March 15 and September 15 commencing 2000-09-15.
Structural Adjustment Credit IV 2168 -4 GUA		SDR	2,400	2,400	0	2,400	0	0	0	2,400 I	2,400	501,470	Repayment on 60 instalments to be paid 2 times each year on March 15 and September 15 commencing 2000-09-15.
Infrastructure Rehabilita- tion Project 2477 GUA		SDR	19,000 I	1,898	2,128	4,026	0	0	0	1,898	4,026	841,216	Principal repaid on 60 instalments 2 times each year on March land September 1 beginning 2003-09-01.
C/F												74,184,083	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT I PRIN- DIS- I CIPAL BURSED I REPAID AT I AT REPAID AT		PRIN- PRINCIPAL CIPAL REPAID AT IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10).(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
						31-12-94 (7).(5)+(6) I	31-12-93 (8)						
			'000	'000	'000	'000	'000	'000	'000	'000	'000	GS'000	
B/F Second Education Project - 544 GUA	Loan Act 22 of 60	USD	4,000	4,000	0	4,000	360	40	400	3,640	3,600	515,244	Principal repayable in semi-instalments from 01-06-85.
Black Bush Irrigation Project - 820 - GUA		USD	336	336	0	3361	18	4	22	318	314	44,941	Principal repayable in semi-annual instalment on 01-01 and 01-07 starting from 01-07-88 to 01-01-2008.,
Special Action Credit Agreement - Import Programme 29 GUA	Loan Act 5 of 73	BEF DKK DEM	3,543 441 1,703	3,543 441 1,703	0 0 0	3,543 i 441 1,703 I	160 20 77	35 4 17	195 24 94	3,383 421 1,626	3,348 417 1,609	15,051 9,812 148,693	Principal repayable in 80 semi-annual instalments due on 01-05 and 01-11 annually with effect from 01-11-89 until 01-05-2029.
		FRF IEP ITK LUF NLG GBP	1,800 4 208,927 111 471 434	1,800 4 208,927 111 471 434	0 0 0 0 0 0	1,8001 4 I 208,927 I 111 I 471 I 434 I	81 0 9 5 21 20	18 0 2 1 5 4	99 0 11 6 26 24	1,719 4 208,918 106 450 414	1,701 4 208,916 105 445 410	45,282 886 18,347 472 36,708 91,692	
L\) Structural Adjustment I Programme - 1098 GUA	Loan Act 11 of 73	SDR	6,300	6,300	0	6,300 I	189	63	252	6,111	6,048	1,263,705	Principal repayable in semi-annual instalments from 15-03-91 to 15-03-2030.
1st Education Project Loan No. 139 - GUA	Loan Act 22 of 66	USD	3,033	3,033	0	3,033 1	758	91	849	2,275	2,184	312,582	The Principal shall be repaid on semi-annual instalment payable on June 1 and December 15.
Livestock Project Loan No 221 - GUA	Loan Act 22 of 66	USD	2,191	2,191	0	2,191 1	416	66	482	1,775	1,709	244,598	Principal is repayable on semiannual instalments due 01-04 and 01-10 yearly from 01/04/81 to 01/10/2002
Highway Project West Demerara 9 Roads Loan No. 301 - GUA	Loan Act 22 of 66	USD	4,400	4,400	0	4,400 1	638	132	770	3,762	3,630	519,538	Repayable in semiannual instalments due 01-04 and 01-10 yearly 01/10/82 to 01/04/2022
Second Structural Adjustment Credit Loan No. 2168-0 GUA		SDR	57,200	57,200	0	57,200 I	0	0	0	57,200	57,200	11,951,705	The borrower shall repay each instalment due from March 15, 2010.
Second Structural Adjustment Credit Loan No. 2168 - 1 GUA		SDR	2,600	2,600	0	2,600 1	0	0	0	2,600	2,600	543,259	The borrower shall repay the principal amount to the creditor in semi-annual instalment payable on March 15 and September 15, commencing 2000 and ending March 15, 2030.
Public Administration Project 2480 -0 GUA		SDR	8 650	361	145	506 1	0	0	0	361	506	105,727	Principal repayment on 60 instalments paid on May and November 1, beginning on 2003-05-01.
C/F												90,052,325	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7)=(5)+(6)	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN. CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
B/F			'000	'000	'000	'000	'000	'000	'0001	'000	'0001	G\$'000	
Upper Demerara Forestry Project 1555 GUA		SDR	7,220	7,220	0	7,220	0	0	0	7,220	7,220	1,508,589	The borrower shall repay a commitment charge of 'A% on the principal amount of credit not withdrawn from time to time. Principal repayment in semi-annually on March 1, and September 1 commencing March 1, 1995 and ending September 1, 2004.
Third Technical Assistance Project - 2169-0 - GUA		SDR	2,300	1,589	0	1,589	0	0	0	1,589	1,589	332,015	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.
Bauxite Industry Technical Assistance Project 1729 GUA		SDR	6,600	5,865	614	6,479	0	0	0	5,865	6,479	1,353,760	Repayable in semi-annual instalment commencing September 1, 1996 each instalment to and including the instalment payable on March 1, 2006 shall be (1/2 of 1%) of such principal amount and 1 - 1/2% thereafter year 2036-03-01.
Petroleum Explanation Promot- ion Project Loan No, 1208 - GUA	Loan Act 22 of 66	USD	930	930	0	930	53	13	66	877	864	123,659	Principal repayable in semi-annual instalment on 15-07 and 15-1 annually commencing from 15-07-92 and ending 15-1-2032.
SIMAP - Health, Nutrition, Water and Sanitation Project 2358 - GUA		SDR	7,500	1,283	1,133	2,416	0	0	0	1,283	2,416	504,813	60 Principal repayments to be paid twice year on June 15 and December 15 beginning 2002-06-15.
Import Programme Loan No. 853 - GUA		USD	5,000	5,000	0	5,000	250	50	300	4,750	4,700	672,680	Principal repayable 40 semi annual instalment on 15-03 and 15-09 commencing 15 March 1989 and ending September 15, 2028,
Second Structural Adjustment Loan No. 2168 - 5 GUA		SDR	2,530	2,530	0	2,530	0	0	0	2,530	2,530	528,633	
Sugar Industry Restructuring & Privatisation # 2545-0 GUA		SDR	10,900	0	506	506	0	0	0	0	506	105,727	Under this loan a service charge shall be paid at 3/4% of 1% on 1 Jan and 1 July and a commitment charge paid on 1 Jan and 1 July commencing 2004 and ending 2033. Principal shall be repaid on 1 Jan and 1 July including instalments of 1% payable on 1 July 2013 and an instalment of 2% on the principal commencing 2004 and ending 2003
Water Supply and Technical Assistance No. 2559-0 GUA		SDR	12,500	0	1,897	1,897	0	0	0	0	1,897	396,370	
Fifth Agreement Amending Agreement Development Credit Credit # 2168-6 GUA		SDR	1,990	0	1,899	1,899	0	0	0	0	1,899	396,788	
C/F												95,975,359	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT I PRIN- I DIS- CIPAL I PRIN- I PRINCIPAL BURSED REPAID I CIPAL I REPAID AT AT I REPAID I AT 31-12-94 1 31-12-93 I IN 1994 I 31-12-94 (7)=(8)+(9) I (8) (9) I (10)=(8)+(9)				AMOUNT I	AMOUNT	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
						OUT- STANDING AT (11).(5)-(8)	OUT- STANDING AT (12)=(7)-(10)						
B/F U.A.E. United Arab Emirates Economic Corporation	Loan Act 5 of 73	AED	19,840	19,840	0	19,840	7,936	0	7,936	11,904	11,904	464,125	The Principal Repayment of loan amount is paid on 4/3 yearly beginning 78/3/4 and ending 87/3/4
Nationalisation of Demerara Bauxite Company	Loan Act 2 of 72	USD	33,079	33,079	0	33,079	22,884	3,242	26,126	10,195	6,953	995,137	Demerara Bauxite Company Nationalisation issued in 1971 to be paid in 20 yearly instalments commencing 31/12/91. Interest payable at the rate of 6% per annum
INDIA India Line of Credit Goods and Services -	Loan Act	INR	100,000	99,345	0	99,345	0	8,340	8,340	99,345	91,005	415,083	123 Principal repayments of INR 417,000 paid on 1/4 and 1/10 yearly beginning 92/10/1 and 1 principal repayment of INR 4,090,000 paid on 1/4/2004
YUGOSLAVIA Yugoslavia Credit Agreement	Loan Act 5 of 73	USD	5,651	5,651	0	5,651	4,521	0	4,521	1,130	1,130	161,729	Credit Agreement dated 21/6/77 for US\$95,651,150. Principal is repaid annually by US\$ 1,130,230 commencing 21/6/78 and 21/6/82. The final instalment shall be US\$1,130,230
CHINA Commodity Loan Agreement		GBP	609	609	0	609	0	0	0	609	609	136,196	2 Principal repayment to be paid on Jan 2 Beginning on 1993/1/2. 1 Principal repayment to be paid on Dec 31 beginning 31/12/95. The original loan amount is 620,000
3rd Economic and Technical Agreement		CNY	12,642	12,642	0	12,642	0	0	0	12,642	12,642	214,230	10 Principal repayments to be paid 1 time each year on 30 June beginning 30/16/98 The original loan sum is 20,000.000
Acquisition of Plant(s) Technical Assistance		CNY	20,000	18,000	0	18,000	0	0	0	18,000	18,000	305,026	10 Annual instalments commencing 2000/7/1 ending on 2010/7/1. Due date 1 July of every year
Transfer of GUYMINE'S Liab- ilities to Government Bonds		USD	25,948	25,948	0	25,948	0	0	0	25,948	25,948	3,713,766	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5% per annum
YUGOSLAVIA Rescheduled Yugoslavia Credit Agreement	Loan Act	USD	1,175	1,175	0	1,175	587	0	587	588	588	84,157	6 Principal repayments of the whole loan shall be paid 21/6 and 21/12 Yearly beginning 83/12/21
BRAZIL Mabura Hill Lethem		USD	13,500	13,500	0	13,500	3,214	1,286	4,500	10,286	9,000	1,288,111	Principal Repayments shall be paid on 3/5 and 3/11 yearly, beginning 90/2/21, 7 Principal repayments paid on 3/12 yearly beginning 2000/12/30
TRINIDAD AND TOBAGO CARICOM Oil Facility (Rescheduled)		USD	95,371	95,371	0	95,371	48	16	64	95,323	95,307	13,640,662	20 Principal repayments of the loan to be paid on 31/1 and 31/7 yearly beginning 99/01/31
C/F												117,393,581	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTHORITY (2)	LOAN CURRENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7)=(5)+(6)	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
B/F			'000	'000	'000	'000	'0001	'000	'000	'0001	'0001	G\$'000 117 393,581	
CHINA													
1st Economic and Technical Co-operation Agreement		GBP	10,040	10,040	0	10,040	0	0	0	10,040	10,040	2,245,336	4 Principal repayments to be paid on 1 July beginning on 996/07/01. Principal to be paid on June 30 beginning on 2006-06-30. loan sum raised The original loan amount 10,000,000.
2nd Economic and Technical Agreement		CNY	21,813	21,813	0	21,813	0	0	0	21,813	21,813	369,641	10 Principal repayments to be paid on December 31 beginning on 1991-12-31. The original loan amount is 20,000,000.
VENEZUELA Emergency Assistance		USD	15,000	15,000	0	15,000	2,500	0	2,500	12,500	12,500	1,789,043	Principal repayable semiannually at the sum of US\$500,000 each year until the sum of US\$15,000,000 has been repaid w.e.f 1/8/79
VENEZUELA Venezuela Investment Fund Acquisition of Equipment		USD	853	853	0	853	0	188	188	853	665	95,177	Principal repayment in 16 semi-annual and consecutive with effect from 30 December 1993 and final 30 June 2001.
LIBYA Agreement between Central Bank of Libya and Central Bank of Guyana.		USD	5,000	5,000	0	5,000	0	0	0	5,000	5,000	715,617	This loan shall be repaid in 6 annual instalments 3 years after the loan was fully disbursed
SWEDEN Rescheduling Agreement Swedish export credit Guarantee Board		USD	950	950	0	950	0	190	190	950	760	108,774	Principal repayments and Interest Repayments shall be paid on 31 Jan and July beginning 31 /1/94 and end 31 /7/1998. Interest shall be calculated on the number of days elapsed on a bases of 365 days
NORWAY Bilateral Agreement between Guyana and Norway		USD	724	724	0	724	0	0	0	724	724	103,621	Repayment shall be made in 12 equal consecutive and semiannual payment
Bilateral debt Agreement (Guyana/Norway)Paris Club 11		USD	1,754	1,754	0	1,754	0	175	175	1,754	1,579	225,992	
DENMARK 1990 Rescheduled of Denmark M/T Debt Service		USD	638	638	0	638	81	0	81	557	557	79,720	12 Principal repayments of the whole tranche to be paid on May 15 and November 15 beginning 2000-05-15.
DENMARK 89 Rescheduled Denmark M/T and S/T (US\$ & DKK)		USD	3,705	3,705	0	3,705	0	0	0	3,705	3,705	530,272	20 Principal repayment to be paid on April 30, October 31 beginning on 2000-04-30.
USSR Purchase of IMI - 8 Helicopter No. 51501		USD	4,043	4,043	0	4,043	808	0	808	3,235	3,235	463,004	Principal is repaid on 23-03 and 23-09 beginning 23 09 86 92 and only on 23-09 in 1993
Purchase of 2M1 - 8 Helicopter No. 51502		USD	5,366	5,366	0	5 366	1,073	0	1 073	4,293	4,293	614,429	Interest is paid on 23-03 and 23-09 yearly beginning 2309-86 - 92 and only on 23-09 in 1993
C/F												124 734.207	

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			'000	'000	'000	'0001	'000	'000	'000	'000	'000	G\$'000	
IB/F DPRK Rescheduled Economic and Technical Agreement Onverwagt D & T Project		DEM	934	934	0	934	11	0	11	923	923	124,734,207	Loan shall be repaid in eleven(11) semi-annual installments-of DM 80. and £51. respectively commencing 04-04-1996 and ending 26-02-2005.
DPRK Rescheduled Economic and Technical Agreement MARDS Mechanical Workshop		GBP	611	611	0	611	10	0	10	601	601	134,407	
GERMANY Structural Adjustment Assistance (KFW)		DEM	13,000	13,000	0	13,000	0	0	0	13,000	13,000	1,201,370	This Loan shall be repay in semi annual instalment 30 June and 31 December each year beginning on 31-12-2000 and ending 31-02-2040. It is charged a 75% per annum.
Commodity Aid I (KFW)		DEM	5,000	5,000	0	5,000	0	0	0	5,000	5,000	462,066	Principal shall be repaid in semi-annual installment on 31 December and 30 June beginning 31-12-2000 and ending 31-12-2040. Interest shall be paid at .75% per annum.
1 - 89 Rescheduled FRG S/T Debt Principal Capital Interest		DEM	3,445	3,445	0	3,445	0	0	0	3,445	3,445	318,363	Principal repayment in 9 instalment on 31 January and 31 July from 1994-01-31 and 1 principal repayment to be paid on July 31.
1990 Rescheduling (FRG) SIT Interest		DEM	1,115	1,115	0	1,115	0	0	0	1,115	1,115	103,041	Principal repayment shall be repaid in semi-annual instalment on 15-05 and 15-11 beginning 15-05-2000 and ending 15-11-2005.
1990 Reschedule (FRG) Liquid A/c Int		DEM	5,997	5,997	0	5,997	0	0	0	5,997	5,997	554,201	Principal Repayments on this loan shall be repaid in 12 semi annual instalments on 1/5 and 15/11 beginning 15/5/2000
1990 Reschedule (FRG) Special account		DEM	3,060	3,060	0	3,060	0	0	0	3,060	3,060	282,784	
1990 Reschedule (FRG) Barter account		DEM	6,785	0	6,785	6,785	0	0	0	0	6,785	627,023	
1990 Reschedule (FRG) Liquid Account		DEM	5,118	5,118	0	5,118	0	0	0	5,118	5,118	472,970	12 Principal repayments shall be paid on 15/4 and 5/11 yearly beginning 15/5/2000. Fixed interest to be charged at 5.8% using a base of 360 days beginning 90/8/31 paid on 31/1 and 31/7 yearly.
1993 Reschedule (FRG) S/T Principal and Capital		DEM	894	894	0	894	0	0	0	894	894	82,617	
1993 Reschedule (FRG) Liquid account		DEM	813	813	0	813	0	0	0	813	813	75,132	
C/F												129,133,478	

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B/F			'000	'000	000	'000	'000	'000	000	'000	'000	G\$'000	
1993 Reschedule (FRG) Special Barter Liquid		DEM	170	170	0	170	0	0	0	170	170	129,133,478 15,710	
1989 Reschedule (FRG) 1st M/Int		DEM	270	270 j	0	270	0	0	0	270	270	24,952	
1990 Reschedule late Int Barter Account		DEM	605	605 j	0	605	0	0 j	0	605	605	55,910	
89 Rescheduled France (FRF) S/T Debt (Arrears)		FRF	4,243	4,243	0	4,243	0	0	0	4,243	4,243	112,953	Principal repayment of 10 instalments to be paid 2 times each year on January 31, July 31 beginning on 94-01-31 and 10 instalments to be paid 2 times each year on January 31 and July 31 beginning on 94/1/31.
89 Rescheduled France (FRF) S/T Debt (Arrears)		USD	2,806	2,806	0	2,806	0	0	0	2,806	2,806	401,604	Principal repayment of 90,888 US\$ to be paid on January 31 and July 31 beginning on 94-01-31.
90 Rescheduled France Interest Debt Service (US)		USD	318	318	0	318	0	0	0	318	318	45,513	Principal repayment of 12 instalments to be paid on May 15 and November 15 beginning on 2000-05-15.
90 Rescheduled France Interest Debt Service (FF)		FRF	763	763	0	763	0	0	0	763	763	20,312	Principal repayment of 12 instalments paid on May 15 and November 15 beginning on 2000-05-15.
90 Rescheduled France Arrears and late Interest US\$		USD	108	108	0	108	0	0	0	108	108	15,457	Principal repayment of 12 instalments paid on May 15 and November 15 beginning on 2000-05-15.
90 Rescheduled France Arrears and late Interest FRF		FRF	180	180	0	180	0	0	0	180	180	4,792	Principal repayment of the whole tranche to be paid 2 times each year May 15 and November 15 beginning on 2000-05-15.
1993 Reschedule France SIT Debt Arrears		USD	681	681	0	681	0	0	0	681	681	97,467	
1993 Reschedule France D/S Arrears and Late Int		USD	40	40	0	40	0	0	0	40	40	5,725	
1993 Reschedule France		USD	130	130	0	130	0	0	0	130	130	18,606	
1993 France (89) SIT Debt Arrears		FRF	1,129	1,129	0	1,129	0	0	0	1,129	1,129	30,055	
C/F												129,982,534	

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			'000	'000	'000	'000	'000	'000	'000	'000	'000	G\$'000	
B/F JAPAN 89 Rescheduling Japan MIT PRN Arrears		USD	35	35	0	35	0	0	0	35	35	5,009	9 Principal repayments to be paid on Jan 31 and July 31 beginning on 94/1/31 1 Principal repayment to be paid on July 31 beginning on 98/7/31.
89 Rescheduling Japan MIT PRN Arrears		USD	793	793	0	793	0	0	0	793	793	113,497	20 Principal repayment to the whole tranche to be paid on January 31 and July 31 beginning on 91-01-31.
89 Rescheduling Japan MIT Late Interest		USD	355	355	0	355	0	12	12	355	343	49,091	20 Principal repayment of the whole tranche to be paid January 31 and July 31 beginning on 99-01-31.
89 Rescheduling (To Co Sak) Japan S/.T PR and L.I. Arrears		USD	4	4	0	4	0	0	0	4	4	572	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.
89 Rescheduled (To Co SANWA) Japan S/T PR and L.I. Arrears		USD	12	12	0	12	0	0	0	12	12	1,717	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.
89 Rescheduled (MITSUN) Japan S/T PR and L.I. Arrears		USD	8	8	0	8	0	0	0	8	8	1,145	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.
Balance of Payment Support (OPEC) Special Fund No. 218		USD	10,000	10,000	0	10,000	2,856	0	2,856	7,144	7,144	1,022,474	Interest is payable at the rate or 4% per annum on the Loan withdrawn and outstanding. Principal is repayable in 14 semi-annual instalments commencing April 15, 1984 and is payable therefrom on the April 15 and October 15 each year.
Balance Payment Support (OPEC) Special Fund No. 182		USD	5,000	5,000	0	5,000	2,130	0	2,130	2,870	2,870	410,764	Principal repayable in 20 equal instalments on 15-01 and 15-07 each year from 15-07-83 to 15-01-93.
Tapakuma Irrigation Project Loan Agreement No. 086 P		USD	4,000	4,000	0	4,000	638	0	638	3,362	3,362	481,181	The principal repayable in 30 semi-annual instalments on 28-05 and 28-11 each year from 28-11-83 to 28-05-98.
Balance of Payment Support (OPEC) Special Fund No. 16		USD	1,600	1,600	0	1,600	320	0	320	1,280	1,280	183,198	The loan is interest free. 9 Principal repayment to be paid on January 31 and July 31 beginning on 94-01-31 - 1.

C/F

132,251,182

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED AT 31-12-94 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7)=(5)+16	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
B/F Abary Drainage 8 Irrigatio- Project No 345 P		USD	3 000	3,000	0 1	3,000	0	0	0	3,000	3,000	G\$'000 132,251,182 429,370	Repayments of principal in 24 instalments to be paid 2 times each year, April 15 and October 15, beginning on 1995-04-15.
Line of Credit to GAIBANK NO 371		USD	3 000	3,000	0 1	3 000	0 1	0	0	3,000	3,000	429,370	Principal repayment of 23 instalments to be paid 2 times each year on January 15, July 15 beginning on 1995-04-15.
East Bank Essequibo Project No 403 P		USD	1 000	1 000	0	1,000	0 1	0	0	1,000	1,000	143,123	principal repayment to be paid 1 time each year on July 15 beginning on 2005-07-15.
Balance of Payment Support No 85		USD	2,000	2,000	0	2,000	500 1	0	500	1,500	1,500	214,685	Principal repaid in 20 semi-annual instalments due and payable on 15-07 and 15-01 yearly commencing 15-07-83 and ending 15-01-93.
Tapakuma Irrigation Project Loan No. 1016 -GUA		USD	12,900	12,900	0 1	12,900	4,600 1	550	5,150	8,300 1	7,750	1,109,206	Principal repayment in 48 semiannual graduated payment with effect from December 15, 1980 to June 2004.
Import Programme to finance Import Item Loan # 1622 GUA		USD	5,000	5,000	0 1	5,000	3,300 1	330	3,630	1,700 1	1,370	196,079	Principal repayable in semiannual instalments of US\$165 from 15/3/84 and US\$215 on 15/9/98.
Second Education Project Loan No 1106 GUA		USD	5,395	5,395	0	5,395	1,402 1	233	1,635	3,993	3,760	538,144	Principal repayment in semiannual instalment form 1/6/85 to 4/12/2001
Upper Demerara Forestry Project Loan No 1623 GUA		USD	10 000	10,000	0	10,000	6,700 1	670	7,370	3,300 1	2,630	376,415	Principal repayable in 28 semiannual instalment with effect form 15/3/84 to 15/9/98. The first 27 instalments of US\$335 each year and final instalment of US\$285.
Structural Adjustment Loan No. 1948 GUA		USD	14,000	14,000	0	14,000	6,975 1	930	7,905	7,025 1	6,095	872,337	Principal repayable in semiannual instalment with effect form 15/9/86 to 15/3/2001. Each instalments Equivalent US\$465 except the final payment which would be US\$515.
Second Technical Assistance Loan No. 1949 - GUA		USD	1,150	1,150	0	1,150	575 1	77	652	575 1	498	71,275	Principal repayable in semiannual instalments of US\$ with effect from 15/9/86 to 15/3/2001.
First Education Project Loan No. 583 - GUA		USD	2,900	2,900	0	2,900	1,805 1	195	2,000	1,095 1	900	128,811	Principal repayable annually by 40 graduated payment from 15/6/79 to 15/12/98.
Loan No. 765 GUA		USD	5,400	5,400	0	5,400	4,225 1	440	4,665	1,175 1	735	105,196	
British Guiana credit Corporation Loan # 285 GUA		USD	919	919	0	919	252 1	0	252	667 1	667	95,463	
C/F												136,960,656	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	AMOUNT			AMOUNT PRIN-			AMOUNT AMOUNT			GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
			REVISED/ ORIGINAL AMOUNT OF LOAN (4)	DIS- BURSED 31-12-93 (5)	DIS- BURSED IN 1994 (6)	CIPAL- REPAID 31-12-94 (7)=(5)+(6) (8)	CIPAL- REPAID 31-12-93 (9)	PRIN- REPAID 31-12-94 (10)=(8)+(9)	PRIN- REPAID 31-12-93 (11)=(5)-(8)	STANDING 31-12-94 (12)=(7)-(10)	OUT- STANDING (13)		
B/F UK LOANS Loan 1978	Loan Act 22 of 66	GBP	'000 2,246	'000 2,246	'000 0	'000 2,246	'000 476	'000 0	'000 476	'000 1,770	'000 1,770	GS'000 136,960,656 395,841	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.
Electrification Loan No 1973	Loan Act 22 of 66	GBP	655	655	0	655	102	202	304	553	351	78,497	Repayment in 41 equal semi-annual instalments 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.
Miscellaneous Capital Goods Loan No 1978	Loan Act 22 of 66	GBP	2,353	2,353	0	2,353	175	350	525	2,178	1,828	408,812	Repayment of Principal of £175 commencing 83/10/26 and thereafter on 26/4 and 26/10 each year until 2003/4/26 and £153 from 2003/4/26 Interest is calculated at the rate of 4% per annum on each disbursement. Interest is due on 26/4 and 26/10 each year.
1989 Debt Rescheduling	Loan Act 22 of 66	GBP	728	728	0	728	0	0	0	728	728	162,809	Repayment of Stg. 30 by graduated payment commencing 1969-04-30 and ending 1973-01-31. Balance of 220 to be repaid by 35 equal semi annual instalments or stg 6 commencing 1974-04-30 and ending 91-04-30 and the final instalment of stg 7 on 91-10-31.
1989 Debt Rescheduling ARREARS	Loan Act 22 of 66	GBP	26,256	26,256	0	26,256	0	0	0	26,256	26,256	5,871,866	Repayment of Stg. 16 to be repaid 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 instalment of Stg. 3 commencing 1974-10-30 and ending 1991-10-31 and a final instalment of Stg. 3 on 1992-04-30. The original loan amount is Stg. 63.
1989 Rescheduling (EDC) M/T Principle Arrears		CAD	700	700	0	700	0	0	0	700	700	71,421	
1989 Rescheduling (EDC) M/T Interest Arrears		CAD	1,046	1,046	0	1,046	0	0	0	1,046	1,046	106,723	
1989 Rescheduling (EDC) M/T Principle Arrears		USD	954	954	0	954	0	0	0	954	954	136,540	
C/F												144,193,165	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED! ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7)=(5)+(6)	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
B/F			'000	'000	000	000	000	'000	000	'000	'000	G\$'000	
1990 Debt Rescheduling	Loan Act 22 of 66	GBP	4 056	4 056	0	4 056	0	0	0	4,056	4,056	144 193,165, 907,080	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 instalments on Stg. 11 commencing on 1975-11-30 and ending 1992-11-30 and a final instalment of Stg. 10 on 1993-05-31. The original loan amount is Stg. 750. to be repaid by 35 equal semi-annual instalments or Stg. 6 commencing 1974-04-30 and ending 1991-04-30 and final instalment of Stg. 7 on 1991-10-31,
1989 Rescheduling (EDC) M/T Interest Arrears		USD	795	795	0	795	0	0	0	795	795	113,783	
1989 Rescheduling (EDC) S/T Principle Arrears		CAD	484	484	0	484	0	0	0	484	484	49,382	
1989 Rescheduling (EDC) S/T Principle Arrears		USD	649	649	0	649	0	0	0	649	649	92,887	
1990 Rescheduling (EDC) Interest Arrears D/S		USD	1,293	1,293	0	1,293	0	0	0	1,293	1,293	185,059	
1990 Rescheduling (EDC) Interest Arrears D/S		USD	430	430	0	430	0	0	0	430	430	61,543	
CARIBBEAN DEV BANK Caribbean Development Bank Facility Loan #4/SFR Original	5 of 1973	USD	5,400	5,400	0	5,400	2,981	569	3,550	2,419	1,850	264,778	Loan sum revised original loan sum 45,000,000. Loan is repaid in 20 approx. equal semi-annual instalment of principal and interest. The instalments 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. on a day basis
CARIBBEAN DEVELOPMENT Facility Loan No. 2 4/SFR (Additional)	Loan Act 5 of 1973	USD	5,000	5,000	0	5,000	2 008	372	2,380	2,992	2,620	374,983	Loan is repaid in 20 approx. equal semi-annual instalment of principal and interest. The instalments 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.
UPPER DEMERARA FORESTRY Road Project 5/OR	Loan Act 5 of 1973	USD	4 800	4,800	0	4,800	1 440	320	1,760	3,360	3,040	435,095	The loan shall be repaid in 30 equal or approx semiannual
a.r												146,677,755	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7)	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN- CIPAL REPAID I IN 1994 I (9)	PRINCIPAL REPAID AT 31-12-94 (10)	AMOUNT OUT- STANDING AT 31-12-93 (11)	AMOUNT OUT- STANDING AT 31-12-94 (12)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
			'000	'000	'000	'000	'000	'000	'000	'000	'000	G\$'000	
IB/F Caribbean Development Facility Project 6/SFR-GUA	Loan Act 5 of 1973	USD	5,000	5,000	0	5,000	1,529	478	2,007	3,471	2,993	428,368	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.
CARIBBEAN DEV BANK Finance Guyana's 'Economic Recovery Programme 7/SFR-GUA	Loan Act 5 of 1973	USD	42,000	42,000	0	42,000	0	0	0	42,000	42,000	6,011,183	The loan shall be repaid in 20 instalment 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.
CARIBBEAN DEV BANK Sea Defence West Berbice 8/SFR	Loan Act 5 of 1973	USD	4 364	0	165	165	0	0	0	0	165	23,615	Repayment of 24 instalment 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 DEV BANK Sea Defence West Berbice 8/SFR		SDR	2,200	2,200	0	2,200	0	0	0	2,200	2,200	459,681	Repayment of 60 instalment to be paid on March 31, and September 30 from 2000-09-30.
Erection of 69 KV Transmission Line - 7/OR-GY		USD	3,342	3,342	0	3,342	1,243	227	1,470	2,099	1,872	267,927	Loan sum revised, original loan amount 6,900 loan shall be repaid in 30 approximately equal
Agricultural Credit 1st Loan 4/OR/GU		USD	1,500	1,500	0	1,500	765	524	1,289	735	211	30,199	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.
Agricultural Credit 2nd Loan 2NTF-GU		USD	1,500	1,500	0	1,500	934	1261	1,060	566	440	62,974	Loan shall be repaid in 30 equal or approximately equal and consecutive semi-annual instalments 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.
CARIBBEAN DEV BANK Tapakuma Irrigation Project 6/OR-GY		USD	4,000	4,000	0	4,000	2,133	267	2,400	1,867	1,600	228,997	
Construction of Corrugated Box Factory 8/OR-GU/S/T (Tranche)		SFR	20	20	0	20	13	3	16	7	4	437	This loan has been disbursed in those different currencies which are equivalent to US\$2,631.
		USD	1,316	1,316	0	1,316	1,091	75	1,166	225	150	21,469	
		JPK	44,105	44,105	0	44,105	27,565	5,513	33,078	16,540	11,027	15,823	
		DEM	2,572	2,572	0	2,572	1,607	321	1,928	965	644	59,514	
C/F												154287 942	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7).(5)+(6)	PRIN- CIPAL REPAID AT 31-12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
B/F Construction of Corrugated Box Factory (2nd Tranche) 8/0R-GU		TTD	'000 585	'000 585	'000 0	'000 585	'000 407	'0001 59	'0001 466	'000 178	'000 119	GS'000 154,287,942 2,891	Loan is repaid on 15 instalments 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.
Agricultural Credit (2nd Loan) 3/SFR-GY		USD	1,000	1,000	0	1,000	617	71	688	383	312	44,655	Principal shall be repaid in semi-annually on January 15 and July 15. Interest shall be paid at 4%.
EUROPEAN ECONOMIC COMMUNITY Upper Demerara Forestry Project		XEU	5,000	5,000	0	5,000	657	151	808	4,343	4,192	738,018	This loan shall be repaid in 60 semi-annual instalments 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	0	124	14	4	18	110	106	18,662	160 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.
C/F												155,092,168	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31-12-94 (7).(5)+(6)	PRIN- CIPAL REPAID AT 31.12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)-(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11).(5)-(8)	AMOUNT OUT- STANDING AT 31.12-94 (12)-(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
			'000	'000	'000	'000	'000	'000	'000	'000	'000	G\$'000	
IB/F Pilot Fish Processing Project		XEU	532	532	0	532	46	16	62	486	470	82,745	60 Principal repayments on the revised loans amount using the proportions specified in jirofile 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. Original loan account ECU545.
Bauxite Sector		XEU	3,000	2,967	0	967				2,967	2,967	522,352	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.
Rehabilitation of the Bauxite Industry (SYSMIN)		XEU	31,500	29,228	77	29,405	0	0	0	29,228	29,405	5,176,862	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 principal of loan,
Upper Demerara Forestry Project - Conditional Loan	Loan Act 5 of 73	XEU	3,200	3,200			2,026	225	7	1,174	748	166,899	Loan Act dated 16-11-78 for US\$3,200 EUA The loan repayable in 15 annual instalments from 15-11-84 to 15-11-98 Interest shall be calculated at 2% on the amount outstanding
EIB EIB Guyana-Bauxite Industry Rehabilitation Project Conditional loan on Risk Capital Resources		XEU	5,000	5,000		5,100	0	0	0	5,000	5,000	880,269	The Loan shall be repaid in 5 equal annual instalments. The first installment to be paid on 30/11/2003 and the last 30/11/2007
Take over of Company by GOG Bookers Mc Connell		GBP	7,723	7,723		23			0	7,723	7,723	1,727,164	
Guyana Timbers Limited		GBP	323	323		723	0	0		323	323	72,235	
Boskalis INT. B.V 92 Reschedule Debt BIDCO/ GUYMINE		DEM	15,820	15,820		15,820	0		0	15,820	15,820	1,461,975	
C/F												165,182,669	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTHORITY (2)	LOAN CURRENCY (3)	REVISED!	AMOUNT	AMOUNT	AMOUNT	PRIN-	PRIN-	PRINCIPAL	AMOUNT	AMOUNT	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
			ORIGINAL AMOUNT OF LOAN (4)	DIS- BURSED AT 31-12-93 (5)	DIS- BURSED IN 1994 (6)	DIS- BURSED AT 31-12-94 (7)=P+(8)	CIPAL REPAID AT 31-12-93 (8)	CIPAL REPAID IN 1994 (9)	REPAID AT 31-12-94 (10)=(8)+(9)	OUT- STANDING AT 31-12-93 (11)=(5)-(8)	OUT- STANDING AT 31-12-94 (12)=(7)-(10)		
			'000	'000,	000	'000	'000	'000	000	'0001	'000	G\$'000	
B/F PL 480 Agreement - 1992		USD	6,830	6,830	0	6 830	0	0	0	6,830	6,830	165,182,669 977,533	Principal repayable in 24 equal instalments. Due of first instalment payment - (7 years) after or last delivery of commodity in each year.
BOSKAL IS (Power Barge)		USD	2,825	2,6:		2 825	369 1	G I	' /69	456 I	1,456 I	208,388	Principal repayment of \$662 from 01-11-90 - 01-10-93 and \$662 on 01-05-94
IFAD East Bank Essequibo Development Project		SDR	5,000			3 040	666 ;		1 002		2,643	594,033	30 Principal Repayment of which 29 shall be paid on 01/04 and 01/10 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 88/4/1. A commitment fee to be charged at o.5% starting 87/04/01 paid on 1/04 and 1/10 Beginning 87/04/01.
EXIM Bank 1993 Reschedule (EXIM)	Loan Act	USD	823	823 j	0	823	0	0	0 I	823	823	117,791 I	Principal repayments would be paid semiannually on the 1/1 and 1/7 Beginning 2011 and ending 1/7/2019.
1993 Reschedule Interest	Loan Act	USD	164	164 I	0	164	0	0	0	164	164	23,472 I	Principal repayments would be paid semiannually on the 15/5 and 15/11 Beginning 15/11/94 and ending 15/5/97.
US EXIM Bank 1989		USD	4,905	4,905	0	4,905	0	0	0	4,905	4,905	702,020 I	Principal repayments to be paid on 31/1 and 31/7 W.e.f 31/1/94 and I Ending 31/7/2008
1990 rescheduling EXIM D/S Interest		USD	1,532	1,532	0	1,532	0	0	0	1,532	1,532	219,265 I	Principal repayments to be made on 15/5 and 15/11 W.e.f 15/5/2006 and Ending 15/11/2016
US EXIM BANK 1989 Rescheduling (Exim) M/T Interest Arrears		USD	1,019	1,019	0	1,019	0	0	0	1,019	1,019	145,843	20 Principal repayments to I be paid 31-01 and 31-07 beginning 99-01-31.
US EXIMBANK 1989 Rescheduling (EXIM) M/T Late Interest		USD	2,348	2,348	0	2,348	0	0	0	2,348	2,348	336,054 I	20 Principal repayments of US\$758 to I be paid 31-01 and 31-07 beginning I 99-01-31.
US EXIMBANK 1989 Rescheduling (EXIM) S/T PRN Arrears		USD	774	774	0	774	0	0	0	774	774	110,778	I 10 Principal repayments of US\$77 to I be paid 31-01 and 31-07 yearly I beginning 94-01-31.
US EXIMBANK 1989 Rescheduling (EXIM) S/T Late Interest		USD	593	593	0	593	0	0	0	593	593	84,872	I 10 Principal repayment of US\$59 to I be paid 31-01 and 31-07 yearly I beginning 94-01-31.
C/F												168,702,718	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN (1)	AUTH- ORITY (2)	LOAN CURR ENCY (3)	REVISED/ ORIGINAL AMOUNT OF LOAN (4)	AMOUNT DIS- BURSED AT 31-12-93 (5)	AMOUNT DIS- BURSED IN 1994 (6)	AMOUNT DIS- BURSED AT 31.12-94 (7)-(5)+(6)	PRIN- CIPAL REPAID AT 31.12-93 (8)	PRIN- CIPAL REPAID IN 1994 (9)	PRINCIPAL REPAID AT 31-12-94 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-93 (11)=(5).(8)	AMOUNT OUT. STANDING AT 31.12-94 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT (13)	TERMS AND CONDITIONS OF LOAN
			'000	'000	'000	'000	'000	'000	'000	'000	'000	GS'000	
B/F US EXIMBANK 1990 Rescheduling (EXI M) Arrears Interest		USD	1,352	1,352	0	1,352	0	0	0	1,352	1,352	168,702,718 193,503	22 Principal Repayment of the whole tranche to be paid on 15/5 and 5/11 yearly beginning 15/5/2006.
US/GUYANA Rescheduling Agreement/Housing Guarantee		USD	276	276	0	276	0	0	0	276	276	39,502	Principal shall be repaid in 20 equal and semi-annual payment on 31st January and 31st July, commencing 2009,
		USD	146	146	0	146	0	0	0	146	146	20,896	
US EXIMBANK 1990 Rescheduling (Exim) Late Interest		USD	10	10	0	10	0	0	0	10	10	1,431	Principal repayment shall be made in 22 instalments of US\$465 on 15-05 and 15-11 yearly beginning 15-05-2006.
CDB's Debt Service to EEC (VVisco)		XEU	91	91	0	91	9	18	27	82	64	11,267	Repayment shall be made half yearly Debt service is payable 15/01 and 15/11 each year w e.f 1/1/93
1989 Reschedule (EXIM) S/T Principle ArrearS		USD	619	619	0	619	0	0	0	619	619	88,593	
bilateral Agreement or Consolidated Debt Service		NLG	25,439	25,439	0	25,439	0	94	94	25,439	25,345	2,090,696	
Obligation between the Co-opera- tive Republic of Guyana and Netherland		USD	822	822	0	822	0	3	3	822	819	117,218	
1989 Reschedule (EXIM) S/T Late Interest		USD	474	474	0	474	0	0	0	474	474	67,840	
GRAND TOTAL												171,333,664	

ANALYSIS OF PUBLIC DEBT
BY CURRENCIES

NO.	DESCRIPTION	NO. OF UNITS OF CURRENCY \$'000	RATE AT 31-12-94	G\$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	672,735	143.1234	96,284,120
2	JAPANESE YEN (JPK)	125,098	1.43496	179,511
3	POUND STERLING (GBP)	125,909	223.6390	28,158,163
4	SPECIAL DRAWING RIGHTS (SDR)	118,659	208.9459	24,793,312
5	ITALIAN LIRA (ITK)	255,446	0.08782	22,433
6	CANADIAN DOLLAR (CAD)	10,016	102.0294	1,021,926
7	DEUTSCHE MARKS (DEM)	84,007	92.4131	7,763,347
8	EUROPEAN CURRENCY UNITS (XEU)	43,152	176.0538	7,597,074
9	NETHERLANDS GUILDERS (NLG)	30,187	82.4895	2,490,111
10	YUAN RENMINBIS (CNY)	52,455	16.9459	888,897
11	FRENCH FRANCS (FRF)	23,039	26.6210	613,321
12	UAE DIRHAMS (AED)	11,904	38.9890	464,125
13	INDIAN RUPEES (INR)	91,005	4.5611	415,083
14	SPANISH PESETAS (ESP)	263,834	1.0864	286,629
15	SWEDISH KRONA (SEK)	9,118	19.1822	174,903
16	DANISH KRONES (DKK)	4,246	23.5299	99,908
17	SWISS FRANCS (SFR)	500	109.1329	54,566
18	NORWEGIAN KRONES (NOK)	0	21.1666	0
19	BELGIUM FRANCS (BEF)	3,348	4.4956	15,051
20	VENEZUELAN BOLIVARS NEB)	5,438	0.8419	4,578
21	TRINIDAD & TOBAGO DOLLAR (TTD)	119	24.2921	2,891
22	GUYANA DOLLARS (G\$)	2,366	1.0000	2,366
23	IRISH POUNDS (IEP)	4	221.4348	886
24	LUXEMBOURG FRANCS (LUF)	105	4	472

				171,333,674
				=====

**STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
NON-INTEREST BEARING DEBENTURES**

DESCRIPTION (1)	AUTHORITY (2)	AMOUNT OF LOAN 31-12-93 (3)	LOAN MADE IN 1994 (4)	AMOUNT OF LOAN AT 31-12-94 (5)=(3)-(4)	AMOUNT REPAID AT 31-12-93 (6)	AMOUNT REPAID IN 1994 (7)	AMOUNT REPAID AT 31-12-94 (8)=(6)-(7)	AMOUNT OUT- STANDING 31-12-93 (9)=(3)-(8)	AMOUNT OUT- STANDING 31-12-94 (10)=(5)-(8)
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non Interest Bearing Debenture ID 31/12/84 (60th Issue)	11/1973	375,000		375,000		0		375,000	375,000
Non Interest Bearing Debenture ID 15/6/88 (67th Issue)	11/1973	2,900,000		2,900,000		0	0	2,900,000	2,900,000
Non Interest Bearing Debenture ID 25/8/89 (70th Issue)	11/1973	8,383,897	0	8,383,897	0	0	0	8,383,897	8,383,897
Non Interest Bearing Debenture ID 29/12/89 (71st Issue)	11/1973	5,220,502	0	5,220,502	0	0	0	5,220,502	5,220,502
Non Interest Bearing Debenture ID 25/12/82 (72nd Issue)	11/1973	8,154,690	0	8,154,690	0	0	0	8,154,690	8,154,690
Non Interest Bearing Debenture ID 31/12/90 (73rd Issue)	11/1973	211,512	0	211,512	0	0	0	211,512	211,512
Non Interest Bearing Debenture ID 10/22/4/91 (74th Issue)	11/1973	31,241,594	0	31,241,594		0	0	31,241,594	31,241,594
Non Interest Bearing Debenture ID 30/10/91 (75th Issue)	11/1973	196,029	0	196,029	0	0	0	196,029	196,029
Non Interest Bearing Debenture ID 4/12/91 (76th Issue)	11/1973	1,288,810	0	1,288,810	0	0	0	1,288,810	1,288,810
Non Interest Bearing Debenture ID 31/12/91 (77th Issue)	11/1973	610,474	0	610,474	0	0	0	610,474	610,474
Non Interest Bearing Debenture ID 31/12/91 (78th Issue)	11/1973	5,114,280	0	5,114,280	0	0	0	5,114,280	5,114,280
Non Interest Bearing Debenture ID 31/12/91 (79th Issue)	11/191/31	35,127,807	0	35,127,807	0	0	0	35,127,807	35,127,807
Non Interest Bearing Debenture ID 17/9/92 (80th Issue)	11/1973	2,123,110	0	2,123,110	0	0	0	2,123,110	2,123,110
Non Interest Bearing Debenture ID 31/12/92 (81st Issue)	11/1973	5,347,331	0	5,347,331		0	0	5,347,331	5,347,331
Non Interest Bearing Debenture ID 31/12/92 (82th Issue)	11/1973	1,409,817		1,409,817	0	0	0	1,409,817	1,409,817
Non Interest Bearing Debenture ID 31/12/92 (83rd Issue)	11/1973	3,079,281	0	3,079,281	0	0	0	3,079,281	3,079,281
Non Interest Bearing Debenture ID 31/12/92 (84th Issue)	11/1973	5,120,606	0	5,120,606	0	0	0	5,120,606	5,120,606
Non Interest Bearing Debenture ID 31/12/94 (85th Issue)	11/197		3,782,534	3,782,534	0	0	0		3,782,534
Non Interest Bearing Debenture ID 31/12/94 (86th Issue)	11/1973		4,447,054	4,447,054	0	0	0		4,447,054
TOTAL		115,904,140	8,229,588	124,134,328	0	0	0	115,904,140	124,134,328

STATEMENT OF PUBLIC DEBT
VARIABLE INTEREST RATE FIXED DATE DEBENTURES

DESCRIPTION (1)	AUTHORITY (2)	DATE OF FIRST INSTALMENT (3)	DATE OF FINAL INSTALMENT (4)	DATE OF INSTALMENT (5)	AMOUNT	LOAN	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
					OF LOAN 1 31-12-93 (6)	MADE IN 1994 (7)	OF LOAN 1 31-12-94 (9)=(5)-(7)	REPAID AT 31-12-93 (9)	REPAID IN 1994 (10)	REPAID AT 31-12-94 (11)=(9)-(10)	OUT- STANDING AT 31-12-93 (12)=(6)-(9)	OUT- STANDING AT 31-12-94 (13)=(8)-(11)
					3'000	\$' 0001	\$ 0001	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
Variable Interest Rate Fixed Date Debentures				01-26, 34-26								
1st series 1991	5/1991	26-01-91	26-04-94	7-26 & 26-1	2,853,000	0	2,853,000	0	2,853,000	2,853,000	2,853,000	0
Variable Interest Rate Fixed Date Debentures				28-02, 30-05								
2nd series 1991	5/1991	28-02-92	30-08-94	0-08 & 30-1	1,395,000	01	1,395,000	0	1,395,000	1,395,000	1,395,000	0
Special Variabl Rate Fixed Date Debenture to GNCB	75:01	01-01-93	01-07-97	1-01 & 01-0	1,000,000	01	1,000,000	01	0	0	1,000,000	1,000,000
Special Interest Rate Annuity Debenture To GNCB	75:01	01-01-94	01-07-98	1-01 & 01-0	0	817,000	817,000	0	81,700	81,700	0	735,300
Variable Interest Rate Fixed Date Debenture 1st series 1994	5/1991	26-07-94	26-07-97	26-07, 26-10 6-01 & 26-0	0	3,000,000	3,000,000	0	0	0	0	3,000,000
Variable Interest Rate Debenture Oversubscription 3rd series 1994	5/1991	30-08-94	30-08-97	30-11, 28-02 0-05 & 30-0	0	2,395,000	2,395,000	0	0	0	0	2,395,000
					5,248,000	2,395,000	2,395,000	0	4,329,700	4,329,700	5,248,000	7,130,300

**STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
EQUATED ANNUITY DEBENTURES**

DESCRIPTION (1)	AUTHORITY (2)	DATE OF FIRST INSTAL- MENT (3)	DATE OF FINAL INSTAL- MENT (4)	DUE DATE OF INSTAL- MENT (5)	AMOUNT OF LOAN 31-12-93 (6)	LOAN MADE IN 1994 (7)	AMOUNT OF LOAN 31-12-94 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-93 (9)	AMOUNT RE-PAID IN 1994 (10)	AMOUNT RE-PAID AT 31-12-94 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-93 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-94 (13)=(8)-(11)
					\$'000		\$'000		\$'000	\$'000	\$'000	\$'000
14.5% Equated Annuity Debenture 51st Issue - 1st series 1984 (1994)	Loan Act 11 of 73	30-09-84	31-03-93	30-09 & 31-03	5,501	0	5,501	5,000	501	5,501	501	0
14.5% Equated Annuity Debenture 52nd Issue - 2nd series 1984 (1994)	Loan Act 11 of 73	30-12-84	30-06-94	30-12 & 30-06	48	0	48	44	4	48	4	0
14.5% Equated Annuity Debenture 53rd Issue - 3rd series 1984 (1994)	Loan Act 11 of 73	30-3-85	30-09-94	31-03 & 30-09	4,148	0	4,148	3,424	724	4,148	724	0
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	699	0	699	577	122	699	122	0
Guyana Savings Bond	Loan Act 11 of 73	01-11-67			459	0	459	424	35	459	35	0
14.5% Equated Annuity Debenture 56th Issue - 1st series 1985 (1995)	Loan Act 11 of 73	30-09-85	31-3-95	30-09 & 31-03	5,431	0	5,431	4,059	877	4,936	1,372	495
14.5% Equated Annuity Debenture 57th Issue - 2nd series 1985 (1995)	Loan Act 11 of 73	30-12-85	30-6-95	30-12 & 30-6	877	0	877	655	142	797	222	80
14.5% Equated Annuity Debenture 58th Issue - 3rd series 1985 (1995)	Loan Act 11 of 73	31-03-86	30-09-95	31-3 & 30-9	3,959	0	3,959	2,672	596	3,268	1,287	691
14.5% Equated Annuity Debenture 59th Issue - 4th series 1985 (1995)	Loan Act 11 of 73	30-06-86	30-12-95	30-06 & 30-12	4,740	0	4,740	3,199	713	3,912	1,541	828
20% Deferred equated annuity Debenture GNCB Trust Corp. (2001)	Loan Act 11 of 73	25-7-91	25-1-2001	25-7 & 25-1	481,706	0	481,706	51,346	28,445	79,791	430,360	401,915
14% Deferred equated annuity Debenture Special 3rd series 1988 NIS (1998)	Loan Act 11 of 73	Deferred 31-7-89 31-7-94	31-1-99	31-7 & 31-1	26,813	0	26,813	3,817	8,456	12,273	22,996	14,540
14% Deferred equated annuity Debenture Special issue to NIS (1999)	Loan Act 11 of 73	Deferred 31-07-89 31-7-99	31-1-99	31-7 & 31-01	26,820	0	26,820	0	3,819	3,819	26,820	23,001
C/F					561,201	0	561,201	75,217	44,434	119,651	485,984	441,550

DESCRIPTION (1)	AUTHORITY (2)	DATE OF FIRST INSTAL- MENT (3)	DATE OF FINAL INSTAL- MENT (4)	DUE DATE OF INSTAL- MENT (5)	AMOUNT 1 OF LOAN 31-12-93 (6)	LOAN MADE IN 1994 (7)	AMOUNT OF LOAN 31-12-94 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-93 (9)	AMOUNT RE-PAID IN 1994 (10)	AMOUNT RE-PAID AT 31-12-94 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-93 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-94 (13)=(8)-(11)
					\$'000	\$ 000	\$'000	S'000	\$'000	\$'000	\$'000	\$'000
B/F					561,201	0	561,201	75,217	44,434	119,651	485,984	441,550
Deferred equated annuity		31-12-92										
Debtenture Special issue to NIS (2002)	Loan Act 11 of 73	Deferred 31-12-97	30-6-2002	30-6 & 31-12	35,000	0	35,000	0	0	0	35,000	35,000
Deferred equated annuity		30-9-89										
Debtenture Special issue to NIS (1999)	Loan Act 11 of 73	Deferred 30-9-94	31-3-99	30-9 & 31-3	23,856	0	23,856	0	3,397	3,397	23,856	20,459
14% Deferred equated annuity		88-3-29										
Debtenture Special issue to NIS (1997)	Loan Act 11 of 73	Deferred 93-3-29	29-9-97	29-3 & 29-9	45,000	0	45,000	13,263	15,184	28,447	31,737	16,553
14% Deferred equated annuity		88-06-01										
Debtenture Special issue to NIS (1997)	Loan Act 11 of 73	Deferred 93-6-01	1-12-97	1-6 & 1-12	24,109	0	24,109	3,434	11,806	15,240	20,675	8,869
14% Deferred equated annuity		88-7-01										
Debtenture Special issue to NIS (1998)	Loan Act 111 of 73	Deferred 93-7-01	1-1-98	1-7 & 1-1	45,635	0	45,635	6,497	14,391	20,888	39,138	24,747
14% Deferred equated annuity		88-01-01										
Debtenture Special issue to NIS (1998)	Loan Act 11 of 73	Deferred 93-01-01	1-4-98	1-1 & 1-4	24,047	0	24,047	3,424	7,583	11,007	20,623	13,040
Deferred equated annuity												
Debtenture Special issue to NIS (1998)	Loan Act 11 of 73	Deferred 31-3-94	30-9-98	31-3 & 30-9	27,445	0	27,445	0	8,089	8,089	27,445	19,356
Deferred equated annuity		91-6-30										
Debtenture Special issue to NIS (2000)	Loan Act 111 of 73	Deferred 96-6-30	31-12-2000	30-6 & 31-12	25,000	0	25,000	0	0	0	25,000	25,000
14% Deferred equated annuity		31-12-94										
Debtenture Special issue to NIS (1999)	Loan Act 111 of 73	Deferred 89-12-3	30-6-99	31-12 & 30-6	17,024	0	17,024	0	2,424	2,424	17,024	14,600
14% Deferred equated annuity		91-12-31										
Debtenture Special issue to NIS (2001)	Loan Act 111 of 73	Deferred 96-12-31	30-6-2001	30-6 & 31-12	20,000	0	20,000	0	0	0	20,000	20,000
14% Deferred equated annuity		91-12-31										
Debtenture Special Issue to NIS (91-07-02)	Loan Act 11 of 73	Deferred 96-12-2	30-6-2001	30-6 & 31-12	20,000	0	20,000	0	0	0	20,000	20,000
14% Deferred equated annuity		92-6-30										
Debtenture Special Issue to NIS (91-12-30)	Loan Act 11 of 73	Deferred 97-6-30	31-3-2001	30-6 & 31-3	25,000	0	25,000	0	0	0	25,000	25,000
14% Deferred equated annuity		92-9-30										
Debtenture Special Issue to NIS (91-9-30)	Loan Act 11 of 73	Deferred 97-9-30	31-3-2002	30-9 & 31-3	25,000	0	25,000	0	0	0	25,000	25,000
C/F					918,317	0	918,317	101,835	107,308	209,143	816,482	709,174

DESCRIPTION (1)	AUTHORITY (2)	DATE OF FIRST INSTAL- MENT (3)	DATE OF FINAL INSTAL- MENT (4)	DUE DATE OF INSTAL- MENT (5)	AMOUNT OF LOAN 31-12-93 (6)	LOAN MADE IN 1994 (7)	AMOUNT OF LOAN 31-12-94 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-93 (9)	AMOUNT RE-PAID IN 1994 (10)	AMOUNT RE-PAID AT 31-12-94 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-93 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-94 (13)=(8)-(11)
					\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F					918,317	0	918,317	101,835	107,308	209,143	816,482	709,174
14% Deferred equated annuity Debenture Special Issue to NIS (92-03-31)	Loan Act 11 of 73	92-3-31 Deferred 97-3-31	30-9-2001	31-3 & 30-9	10,000	0	10,000	0	0	0	10,000	10,000
14% Deferred equated annuity Debenture Special Issue to NIS	Loan Act 11 of 73	90-3-31 Deferred 95-3-31	30-9-99	31-3 & 30-9	23,000	0	23,000	0	0	0	23,000	23,000
20% equated annuity Debenture 1st series 1987 (1997)	Loan Act 11 of 73	92-9-30	31-3-97	30-9 & 31-3	140,000	0	140,000	75,404	63,700	139,104	64,596	896
20% Bear Debenture 2nd series 1994	Loan Act 11 of 73	94-8-18	19-8-96	19-8		1,049,760	1,049,760	0	0	0	0	1,049,760
TOTAL					1,091,317	1,049,760	2,141,077	177,239	171,008	348,247	914,078	1,792,830

**STATEMENT OF PUBLIC DEBT
INTERNAL - FUNDED
FIXED DATE DEBENTURES (SINKING FUND)**

DESCRIPTION (1)	AUTH- ORITY (2)	AMOUNT OF LOAN AT 31-12-93 (3)	LOAN MADE IN 1994 (4)	AMOUNT OF LOAN 31-12-94 (5)=(3)+(4)	AMOUNT REPAID AT 31-12-93 (6)	AMOUNT REPAID IN 31-12-94 (7)	AMOUNT REPAID AT 31-12-94 (8)=(6)+(7)	AMOUNT OUT- STANDING 31-12-93 (9)=1 ³ 4 ⁶	AMOUNT OUT- STANDING 31-12-94 (10)=(5)-(8)	TERMS AND CONDITION OF LOAN
		\$'000	\$'000	\$'000	\$'000	\$'000			\$'000	
14.5% Fixed Date Debenture 51st issue 1st - series 1984 (1994)	Loan Act 11 of 73	31,546	0	31,546	0	31,546	31,546	31,546	0	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	0	50,004	0	50,004	50,004	50,004	0	Issued on 30-06-84 and redeemable on 30-06-94. Interest payable on 30-06 and 31-12 each year. Sinking Fund commenced 30-06-86
14.5% Fixed Date Debenture 53rd issue 3rd - series 1984 (1994)	Loan Act 11 of 73	30,508	0	30,508	0	30,508	30,508	30,508	0	Issued on 30-09-84 and redeemable on 30-09-94. Interest payable 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	0	34,060	0	34,060	34,060	34,060	0	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 1st - series 1985 (1995)	Loan Act 11 of 73	38,006	0	38,006	0	0	0	38,006	38,006	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	55,802	0	55,802	0	0	0	55,802	55,802	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	0	51,102	0	0	0	51,102	51,102	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	0	60,000	0	0	0	60,000	60,000	Issued on 30-06-86 and redeemable on 31-6-96. Interest payable on 30-06 and 30-12 each year. Sinking fund commence 30-6-88.
C/F		351,028	0	351,028	0	146,118	146,118	351,028	204,910	

DESCRIPTION (1)	AUTHORITY (2)	AMOUNT OF LOAN AT 31-12-93 (³)	LOAN MADE IN 1994 (4)	AMOUNT OF LOAN 31-12-94 (5)=(3)+(4)	AMOUNT REPAID AT 31-12-93 (6)	AMOUNT REPAID IN 31-12-94 (7)	AMOUNT REPAID AT 31-12-94 (8)=(6)+(7)	AMOUNT OUT- STANDING 31-12-93 (9)=(3)-(6)	AMOUNT OUT- STANDING 31-12-94 (10)=(5)-(8)	TERMS AND CONDITION OF LOAN
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
B/F		351,028	0	351,028	0	146,118	146,118	351,028	204,910	
14.5% Fixed Date Debenture 59th issue 4rd - series 1985 (1995)	Loan Act 11 of 73	36,895	0	36,895	0	0	0	36,895	36,895	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.
16% Fixed Date Debenture 3rd - series 1986 (1996)	Loan Act 11 of 73	64,690	0	64,690	0	0	0	64,690	64,690	Issued on 30-9-86 and redeemable on 30-9-96. Interest payable on 3-31 and 30-9 each year. Sinking Fund commenced 30-9-88.
14.5% Fixed Date Debenture M.P. Fernandes Ltd. (1996)	Loan Act 11 of 73	50	0	50	0	0	0	50	50	Issued 25-05-86 and redeemable 01-05-96. Interest payable 01-11 01-11 and 01-05 each year. Sinking Fund commenced 01-05-88.
7% Fixed Date Debenture Guyana Mining Enterprise (1997)	Loan Act 11 of 73	4,315	0	4,315	0	0	0	4,315	4,315	Issued 01-07-77 and redeemable on 01-07-77 and redeemable on 01-07-97. Interest payable on 01-07 each. Sinking Fund commenced 31-01-80.
Supplementary Sinking Fund	Loan Act 11 of 73	100	0	100	0	0	0	100	100	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. Camach Fixed Date Debenture (1995)	Special Prov. ct 62.07	650	0	650	0	0	0	650	650	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 Sammills Land Bond Fixed Date Debenture.	ct 62.07	150	0	150	0	0	0	150	150	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.
14.5% Trust Company Guyana Lim	Loan Act 11 of 73	0	0	0	0	0	0	0	0	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.
TOTAL		457,878	0	457,878	0	146,118	146,118	457,878	311,760	

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 1994**

DATE	ISSUE NO.	DESCRIPTION	AMOUNT
		<u>TREASURY BILLS ISSUED</u>	'000
14-10-94	357	Treasury Bill issued in October, 1994	1,432,122
28-10-94	358	Treasury Bill issued in October, 1994	4,291,811
11-11-94	359	Treasury Bill issued in November, 1994	2,525,704
25-11-94	360	Treasury Bill issued in November, 1994	3,815,759
16-12-94	361	Treasury Bill issued in December, 1994	1,377,904
30-12-94	362	Treasury Bill issued in December, 1994	4,771,707
		TOTAL	18,215,007

STATEMENT OF LOANS AND CREDITS
GUARANTEED BY THE GOVERNMENT AT 31 DECEMBER 1994

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	LOAN NO.	DATE OF ISSUE	CURR ENCY	MAXIMUM LIABILITY CONTRAC- TED	OUT- STANDING LIABILITY 31-12-93	OUT- STANDING LIABILITY AT 31-12-94	OUT- STANDING LIABILITY AT 31-12-94 G\$
					s' QUO		\$000	\$-000
Guyana Co-operative Mortgage Finance Bank	Caribbean Dev Bank	1/OR-GU	14-02-15	GYD	3,000	110	145	145
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Dev Bank	4/OR-GU	77-09-16	DEM	910	400	482	44,543
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Dev Bank	4/OR-GU	77-09-16	JPK	16,112	26	8,539	12,253
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Dev Bank	4/OR-GU	77-09-16	USD	751	11	227	32,489
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Dev Bank	4/OR-GU	77-09-16	SFR	312	396	166	18,116
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Dev Bank	2/VTF-GU	77-09-16	VEB	3,225	14,031	946	796
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Dev Bank	2NTF-GU	77-09-16	USD	750	245	220	31,487
Guyana Co-operative Agricultural and Industrial Development Bank	Caribbean Dev Bank	3 SFR-GU	77-09-16	GPB	497	77	155	34,664
Guyana Co-operative Agricultural and Industrial Development Bank	European Economic Community	2599/GUY/P	77-02-23	XEU	450	498	424	74,647
Guyana Co-operative Agricultural and Industrial Development Bank	European Economic Community	8-0037-00	77-02-13	XEU	700	365	576	101,407
Guyana Co-operative Agricultural and Industrial Development Bank	European Economic Community	7.0525	77-02-23	XEU	4,000	2,192	2,243	394,889
Guyana Co-operative Agricultural and Industrial Development Bank	European Investment Bank	Global Loan	85-02-19	XEU	4,000	3,002	3,600	633,794
Guyana Co-operative Agricultural and Industrial Development Bank	Inter American Dev Bank	633/SF-GY	81-03-20	USD	3,406	2,868	3,011	430,945
Guyana Co-operative Agricultural and Industrial Development Bank	Inter American Dev Bank	633/SF-GY	81-03-20	GPB	575	408	508	113,609
Guyana Co-operative Agricultural and Industrial Development Bank	Inter American Dev Bank	633/SF-GY	81-03-20	FRF	4,859	3,689	4,292	114,257
Guyana Co-operative Agricultural and Industrial Development Bank	Inter American Dev Bank	633/SF-GY	81-03-20	DKK	5,135	4,359	4,536	106,732
Guyana Telecommunications Corporation	I.T.T			USD	644	144	157	22,470
Guyana Transport Services Limited	TEL		-	USD	1023	48	52	7,442
TOTAL								2,174,685

E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 1994
SUMMARY SHEET

DESCRIPTION	AMOUNT OF OUTSTANDING LOAN (1)	AMOUNT OF OUTSTANDING AT 1.1.94 (2)	LOAN MADE DURING 1994 (3)	TOTAL (2)+(3)=(4)	AMOUNT REPAID DURING 1994 (5)	AMOUNT WRITTEN OFF DURING 1994 (6)	TOTAL (5)+(6)+(7)	BALANCE OUTSTANDING AT 31.12.94 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Loans made to Municipalities	3,866	1,014	0	1,014	0	0	0	1,014
Loans made to Public Institutions	96	96	0	96	0	0	0	96
Public Corporation and Boards	31,701	28,272	0	28,272	0	0	0	28,272
Other Statutory Bodies	2,544	806	0	806	0	0	0	806
Other Loans and Advances	780	400	0	400	0	0	0	400
Loans to Local Authorities	2,624	1,704	0	1,704	0	0	0	1,704
Loans to Co-op Societies	581	575	0	575	0	0	0	575
Loans to Students	283	240	0	240	95	0	95	145
Loans for Motor Vehicles - Hire Purchase	26	16	0	16	0	0	0	16
Loans to Miners Scheme	96	96	0	96	0	0	0	96
Loans to Remigrated Officers		680	0	680	0	0	0	680
TOTAL	42,597	33,899	0	33,899	95	0	95	33,804

E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE

**STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 1994**

DESCRIPTION	AMOUNT OF LOAN	AMOUNT AT 1.1.94	LOAN MADE DURING 1994	TOTAL	AMOUNT REPAID DURING 1994	AMOUNT WRITTEN OFF DURING 1994	TOTAL	BALANCE OUTSTANDING AT 31.12.94
	(1)	(2)	(3)	(2)+(3)=(4)	(5)	(6)	(5)+(6)=(7)	(4)-(7)
	\$'000	\$'000	\$'000	V000	\$'000	\$'000	V000	\$'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								
Improvement of Water Supply	94	56		56				56
Mayor and Town Council, New Amsterdam Extension of Pure Water Supply	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	95
PUBLIC CORPORATIONS AND BOARDS								
Drainage and Irrigation Boards								
Mosquito Hall	135	7		7				7
East 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 Guyana 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
OTHER STATUTORY BODIES								
Central Housing and Planning Authority								
Rural Housing Department in Essequibo	37	6		6				6
Loans to Pomeroy 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 Farm Workers	13	2		2				2
Transport and Harbours Development	430	430		430				430
SUB TOTAL	2,544	806	0	806	0	0	0	806
OTHER LOANS AND ADVANCES								
Officers (1)	480	100		100				190
Housing Loans to Public Officers (2)	300	300		300				300
SUB TOTAL	780	400	0	400	0	0	0	400

DESCRIPTION	AMOUNT OF LOAN	AMOUNT OUTSTANDING AT 1.1.94	LOAN MADE DURING 1994	TOTAL	AMOUNT REPAID DURING 1994	AMOUNT WRITTEN OFF DURING 1994	TOTAL	BALANCE OUTSTANDING AT 31.12.94
	(1)	(2)	(3)	(2)+(3)=(4)	(5)	(6)	(6)+(5)=(7)	(4)-(7)
	\$'000	\$'000	\$'000	\$'000	V000	\$'000	\$'000	\$'000
LOANS TO LOCAL AUTHORITIES								
Improvement of Drainage and Irrigation	50	22		22				22
Letter Kenny/Bloomfield	4	1		1				1
Bloomfield	2	1		1				1
Bartica Local Authority	12	4		4				4
Bartica Local Authority	64	59		59				59
Bel Air/VVoodlands	11	4		4				4
Bel Air/VVoodlands	39	38		38				38
Bel Air/VVoodlands	43	40		40				40
Beterverwagtingariumph	30	27		27				27
Beterverwagtingariumph	7	7		7				7
Best/Klien/Pouderoyen	37	21		21				21
Reconditioning of North Klien/ Pouderouen Drainage Improvement Work	40	22		22				22
North Klien/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
Nos. 52 - 56 - Berbice	9	9		9				9
Limlair	1	1		1				1
No. 51/Good Hope	5	2		2				2
Louisanna/Phoenix	2	1		1				1
Essequibo Islands/Leguan - Central	2	1		1				1
Leguan	47	20		20				20
Fryish	30	29		29				29
Gibraltar	2	1		1				1
FiyiSh (Drainage & Irrigation)	7	6		6				6
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	13							
Lodge	30	7		7				7
Kitty & Alexander Village	5	1		1				1
Newtown	19	8		8				8
Agricola	4	2		2				2
Lancaster/Manchester	20	17		17				17
Limlair	9	6		6				6
Bush Lot/Adventure	6	2		2				2
Nos. 47 - 48 - Berbice	2							
Good Hope/No. 51 - Berbice	11	9		9				9
Nos. 78 - 79 - Berbice	14	3		3				3
Mahaicony (Central)	21	7		7				7
Morawhanna/Mobaruma/Hosororo	9	1		1				1
Sparendam/Plaisance	11	1		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
Cotton Tree/Zeelust	1	1		1				1
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
Council	20	7		7				7
Golden Grove	14	13		13				13
La Grange	6	4		4				4
Nos. 67 - 74 - Berbice	5	3		3				3
Nos. 57 - 66 - Berbice	22	22		22				22
Reconstruction of Seawall Sluice								
Nos 58 - 59 - Berbice	70	70		70				70
Rosignol	2	1		1				1
Temporary Loans to Local Authorities	26	14		14				14
Corentyne	246	89		89				89
Wismar/Christianburg	14	14		14				14
Enmore/Hope	2	2		2				2
Nouvelle Flanders/La Jalousie	52	35		35				35
La Reconaissance/Mon Repos	30	15		15				15
Den Amstel/Fellowship	37	34		34				34
C/F	1,714	1,079	0	1,079	0	0	0	1,079

DESCRIPTION	AMOUNT OF LOAN	AMOUNT OUTSTANDING AT 1.1.94	LOAN MADE DURING 1994	TOTAL	AMOUNT REPAID DURING 1994	AMOUNT WRITTEN OFF DURING 1994	TOTAL	BALANCE OUTSTANDING AT 31.12.94
	(1)	(2)	(3)	(2)+(3).(4)	(5)	(6)	(5)+(6)=(7)	(4H7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	1,714	1,079	0	1,079	0	0	0	1,079
Blankenburg/Hague	89	82		82				82
Mahaicony (West)	5							
Three Friends/Walton Hat	41							
Gelderland/Blairmont	15	7		7				7
Stanleytown	14	11		11				11
Unity/Lancaster	5	1		1				1
D.C. East Demerara/Foulis/Buxton	17	3		3				3
D.C. East Demerara (East Mahaicony)	25	13		13				13
D.C. West Demerara (Utiwigt/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
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
Dartmouth	40	24		24				24
Linden Town Council	87	82		82				82
D.C. East Barbice - Rose Hall	39	39		39				39
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	1,704	0	1,704	0	0	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		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
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 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 Transport Co-op Society	25	25		25				25
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
C/F	558	552	0	552	0	0	0	552

DESCRIPTION	AMOUNT OF LOAN	AMOUNT OUTSTANDING AT 1.1.94	LOAN MADE DURING 1994	AMOUNT REPAID DURING 1994	AMOUNT WRITTEN OFF DURING 1994	TOTAL		BALANCE OUTSTANDING AT 31.12.94
	(1)	(2)	(3)	(5)	(6)	(5)+(6)=(7)	(4H7)	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	558	552	0	552	0	0	0	552
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 Retratre Producers Marketing Co-op Society	3	3		3				3
SUB TOTAL	581	575	0	575	0	0	0	575
LOANS TO STUDENTS								
Ashley C. Mc A.	1	1		1				
Bahadur John	1	1		1				
Barker Leon	3	1		1				
Brewster Richard	5	1		1				
Bernard Deryck	3	1		1				
Bhula Nelville A.	3	1		1				
Christian D.M.	3	1		1				
Charles Reuben	3	2		2				
David Wilfred L.	2	1		1				
David Harold	5	5		5				
Dolphin Joseph	3	3		3				
Dehart Norma	6	6		6				
Ford Joy	6	3		3				
Ferguson T.	4	2		2				
Felix Kenneth	6	6		6				
Ford John	4	4		4				
Green Vibert	6	6		6				
Glasgow Clayton M.	6	6		6				
Haynes Michael	5	4		4				
Jackman L.A.	4	4		4				
John Desmond	4	2		2				
Jordan Charles	6	6		6				
Johnson Oswald	8	3		3				
Jordan Edgar	3	3		3				
Jack Desire	6	1		1				
Kirton C.D.	2	1		1				
King Malcolm	6	5		5				
Mendonca Wesley	3	3		3				
Naraine Acillys	5	5		5				
Penny Beryl	4	1		1				
Paul Clifton	6	6		6				
Rodway Leslie	1	1		1				
Rupnarain Anand	4	2		2				
Richard Colin	4	2		2				
Ramrattan Barbara	5	5		5				
Sahoy Ronald	6	6		6				
Sinclair Grace	6	6		6				
Smith Godwin	5	5		5				
Summer John	1	1		1				
Veacock Maurice	1	1		1				1
Wharton Waveney	6	6		6				6
Willis A.G.	1	1		1				1
Wailoe Michael	7	7		7				7
Williams F.R.	3	1		1				1
Warde Florence	6	6		6				6
Arokium Alivada	2	2		2	2		2	
Collins Monica	3	3		3	3		3	
Corbin, Bridget	4	4		4	4		4	
Cox Clairmonte	8	8		8	8		8	
Goolsarran Jaipersaud	1	1		1	1		1	
Grant Hazel	11	11		11	11		11	
Joert Marva	8	8		8	8		8	
Jordon Paula M.	4	4		4	4		4	
Moore Winston	4	4		4	4		4	
Nurse Bridget	4	4		4	4		4	
Peterson Estelle	4	4		4	4		4	
Faustine Ward (Oskowe)	4	4		4	4		4	
Hones Veronica	1	1		1	1		1	
Hernsin	4	4		4	4		4	
George Marshall	15	15		15	15		15	
Braithwaite Aubrey	6	6		6	6		6	
C/F	271	228	0	228	83	0	83	145

DESCRIPTION	AMOUNT OF LOAN (1)	AMOUNT OUTSTANDING AT 1.1.94 (2)	LOAN MADE DURING 1994 (3)	TOTAL (2)+(3)=(4)	AMOUNT REPAID DURING 1994 (5)	AMOUNT WRITTEN OFF DURING 1994 (6)	TOTAL (6)+(6)=(7)	BALANCE OUTSTANDING AT 31.12.94 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	271	228	0	228	83	0	83	145
Shervington Mark B	2	2		2	2		2	
Heywood Barbara	2	2		2	2		2	
Damsol Hapingwene	2	2		2	2		2	
Sheffers an	6	6		6	6		6	
SUB TOTAL	283	240	0	240	95	0	95	145
LOAN HIRE PURCHASE								
C.R. Chookang - P.S.M.	12	9		9				9
D. Lee-Own - Agriculture	7	4		4				4
M Nichols - Agriculture	2	1		1				1
E Simon - Health	5	2		2				2
SUB TOTAL	26	16	0	16	0	0	0	16
LOAN TO MINERS SCHEME								
Emily Figueira	4	4		4				4
Walter Downer	2	2		2				2
Wilfred Drakes	1	1		1				1
C. Caesar	2	2		2				2
Marcus De Flourmont	2	2		2				2
Arthur Mc Kennon	1	1		1				1
L. Hayling	3	3		3				3
Labandaur Latchman (Clement)	2	2		2				2
Phillip Verwayne	2	2		2				2
Reuben Bovell	5	5		5				5
Leonard Bentick	1	1		1				1
Frederick Mahaica	2	2		2				2
E. Kippins	2	2		2				2
Ovid Cheong	2	2		2				2
Prince Moore	1	1		1				1
Ivan Wade	5	5		5				5
H. Solomon	5	5		5				5
Horance Mitchell	3	3		3				3
Walter Braithwaite	5	5		5				5
David Fiedkou	5	5		5				5
Joseph Johnson	1	1		1				1
Howard Greene	1	1		1				1
James Jones	2	2		2				2
Norman Devonish	5	5		5				5
Winston Clarke	2	2		2				2
Eboy Lewis	5	5		5				5
I. Scott	3	3		3				3
Lloyd Peters	5	5		5				5
Cecil Fraser	2	2		2				2
Regional Bristol	1	1		1				1
Joseph Inniss	2	2		2				2
Walter Adonis	2	2		2				2
Frederick Proser	2	2		2				2
Clement Holder	1	1		1				1
John Mc Rae	1	1		1				1
Compton Gulliuier	4	4		4				4
Isiah Christopher	2	2		2				2
SUB TOTAL	96	96	0	96	0	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 1994**

SUB- HEAD HEAD	DESCRIPTION	WAGES AND SALARIES S/H 001	EMPLOYMENT AND OVERHEAD EXPENSES S/H 002	TOTAL EXPENDITURE
		\$'000	\$'000	\$'000
1	Office of the President	469	24	493
6	Parliament Office	14,716	14,663	29,379
7	Office of the Auditor General	1,224	1,273	2,497
8	Office of the Ombudsman	706	21	727
9	Public and Police Service Commission	2,917	627	3,544
0	Teaching Service Commission	1,151	129	1,280
11	Public Prosecutions	14	11	25
12	Public Service Appellate Tribunal	1,803	360	2,163
13	Elections Commission	4,301	360	4,661
14	Public Utilities Commission	667	268	935
16	Supreme Court of Judicature	18,093	2,698	20,791
22	Ministry of Home Affairs - Police	680		680
24	Police Complaints Authority	1,102	245	1,347
	SUB TOTAL	47,843	20,679	68,522
48	Accountant General's Department			
	003 Pensions and Gratuities			168,985
	004 Payments to Dependant's Pension Fund			285
	SUB TOTAL	0	0	169,270
94	Public Debt			
	401 Internal Principal			4,561,244
	402 Internal Interest			5,080,507
	403 External Principal			4,341,619
	404 External Interest			3,183,536
	SUB TOTAL	0	0	17,166,906
	GRAND TOTAL	47,843 =====	20,679 =====	17,404,698 =====

**E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE**

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

WARRANT NO.	DATE OF WARRANT	DATE RECEIVED	MINISTRY/DEPARTMENT/REGION	AMOUNT
RECEIPTS				\$ '000
53	18-04-94	14-05-95	Guyana Police force	920
54	18-04-94	14-05-95	Public Works, Communications and Regional Development	180
55	18-04-94	14-05-95	Prisons	800
56	18-04-94	14-05-95	Institute of Applied Science and Technology	6,400
57	18-04-94	14-05-95	Public Works, Communications and Regional Development	45,000
58	18-04-94	14-05-95	Infrastructure Rehabilitation Programme	35,000
TOTAL RECEIPTS				88,300
PAYMENTS				
1	17-6-94	07-07-94	Ministry of Home Affairs	2,000
2	15-8-94	07-09-94	Region No.6 - east Berbice Corentyne	2,100
3	15-8-94	07-09-94	Ministry of labour, Human Services and Social Security	9,000
4	15-8-94	07-09-94	Region No.6 - east Berbice Corentyne	1,300
5	16-8-94	07-09-94	Ministry of Public Works, Communications and Regional Development	7,500
6	17-8-94	07-09-94	Ministry of Public Works, Communications and Regional Development	18,000
7	09-09-94	22-09-94	Ministry of Public Works, Communications and Regional Development	48,500
8	15-09-94	22-09-94	Ministry of Public Works, Communications and Regional Development	20,000
9	06-10-94	12-10-94	Ministry of Home Affairs	2,000
10	11-10-94	12-10-94	Ministry of Public Works, Communications and Regional Development	25,000
11	11-10-94	26-10-94	Inland Revenue Department	1,868
12	19-10-94	19-10-94	Ministry of Agriculture	6,000
13	19-10-94	19-10-94	Region 9 - Upper Takatu/Upper Essequibo	500
14	19-10-94	04-11-94	Legal Affairs	636
15	27-10-94	04-11-94	Foreign Affairs	1,014
16	31-10-94	04-11-94	Region 4 - Demerara/Mahaica	1,200
17	02-11-94	04-11-94	Ministry of labour, Human Services and Social Security	2,529
18	28-11-94	05-12-94	Ministry of Public Works, Communications and Regional Development	25,000
19	28-11-94	05-12-94	Ministry of Public Works, Communications and Regional Development	20,000
20	29-11-94	05-12-94	Region 3 - Essequibo Islands/West Demerara	5,942
C/F				200,089

WARRANT NO.	DATE OF WARRANT	DATE RECEIVED	MINISTRY/DEPARTMENT/REGION	AMOUNT
				\$'000
B/F				200,089
21	29-11-94	05-12-94	Region 3 - Essequibo Islands/West Demerara	1,500
22	8-11-94	15-12-94	Customs and Excise	12,000
23	8-11-94	15-12-94	Ministry of Public Works, Communications and Regional Development	3,471
24	21-12-94	02-12-94	Region 10 - Upper Demerara/Berbice	1,412
25	21-12-94	22-12-94	Guyana Defence Force	20,800
26	21-12-94	28-12-94	Ministry of Public Works, Communications and Regional Development	16,000
27	28-12-94	30-12-94	Region 4 - Demerara/Mahaica	15,000
28	29-12-94	30-12-94	Ministry of Public Works, Communications and Regional Development	8,843
29	29-12-94	30-12-94	Home Affairs	524
30	30-12-94	30-12-94	Region 4 - Demerara/Mahaica	30,000
31	30-12-94	30-12-94	Finance - Human Resource Development Programm	9,992
32	30-12-94	30-12-94	Guyana Defence Force	19,744
33	30-12-94	30-01-95	Ministry of Finance	175,697
34	30-12-94	08-03-95	Ministry of Finance	124,039
			TOTAL PAYMENTS	639,111
			EXCESS OF RECEIPTS OVER PAYMENTS	(550,811)
			ADD BALANCE BROUGHT FORWARD	515,369
			BALANCE CARRIED FORWARD	(35,442)
				=====

**E.A. LAYNE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE**

HEAD 1 - OFFICE OF THE PRESIDENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE-MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND-ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$000	\$'000	\$ 000	\$000	\$'000	\$ 000
	TOTAL APPROPRIATION EXPENSES	512,954	0	0	512,954	362,330	150,624	0
	TOTAL EMPLOYMENT COSTS	50,256	4,216	0	54,472	51,072	3,400	0
	WAGES AND SALARIES	38,083	600	0	38,683	38,025	658	0
101	Administrative	14,286	1,973		16,259	16,088	171	
102	Senior Technical	4,512	(480)		4,032	3,754	278	
103	Other Technical and Craft Skilled	4,320	(350)		3,970	3,945	25	
104	Clerical and Office Support	9,215	(300)		8,915	8,807	108	
105	Semi Skilled Operatives & Unskilled	5,750	(243)		5,507	5,431	76	
	OVERHEAD EXPENSES	12,173	3,616	0	15,789	13,047	2,742	0
201	Other Direct Labour Cost	3,825	2,600		6,425	5,005	1,420	
203	Benefits and Allowances	4,348	60		4,408	4,322	86	
204	National Insurance	3,000	230		3,230	2,072	1,158	
205	Pensions and Gratuities	1,000	726		1,726	1,648	78	
	OTHER CHARGES	462,698	(4,216)	0	458,482	311,258	147,224	0
302	Materials, Equipment & Supplies	8,144			8,144	5,958	2,186	
303	Fuel and Lubricants	7,397	(726)		6,671	4,726	1,945	
304	Rental and Maintenance of Building	10,000	-		10,000	9,889	111	
305	Maintenance of Infrastructure		-				0	
306	Electricity Charges	8,813	2,304		11,117	9,756	1,361	
307	Transport, Travel & Postage	10,000	-		10,000	8,225	1,775	
308	Telephone Charges	4,750			4,750	2,481	2,269	
309	Other Service Purchased	59,000			59,000	58,674	326	
310	Education Subvention - Grants etc.	119,410	(15,335)		104,075	51,278	52,797	
312	Subsidies and Contributions etc.	215,184	8,541		223,725	139,274	84,451	
314	Other	20,000	1,000		21,000	20,997	3	
	Under the Estimates						150,624	
	Over the Estimates							
	Net Under the Estimates						150,624	
	Issues from the Consolidated Fund					375,487		
	Expenditure for 1994					362,330		
	Due to the Consolidated Fund					13,157		
						- - - - -		

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 1994

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	931,930	0	0	931,930	973,015	0	41,085
	TOTAL EMPLOYMENT COSTS	367,280	(1,019)	0	366,261	366,261	0	0
	WAGES AND SALARIES	249,600	2,846	0	252,446	252,446	0	0
101	Administrative	7,700	363		8,063	8,063		
102	Senior Technical	28,200	845		29,045	29,045		
103	Other Technical and Craft Skilled	50,700			50,700	50,700		
104	Clerical and Office Support	52,600	-		52,600	52,600		
105	Semi Skilled Operatives & Unskilled	110,400	1,638		112,038	112,038		
	OVERHEAD EXPENSES	117,680	(3,865)	0	113,815	113,815	0	0
201	Other Direct Labour Cost	7,000	(18)		6,982	6,982		
202	Incentives	14,400	(14,008)		392	392		
203	Benefits and Allowances	44,200	11,757		55,957	55,957		
204	National Insurance	26,100	(6,940)		19,160	19,160		
205	Pensions and Gratuities	25,980	5,344		31,324	31,324		
	OTHER CHARGES	564,650	1,019	0	565,669	606,754	0	41,085
302	Materials, Equipment & Supplies	76,230	684		76,914	76,914		
303	Fuel and Lubricants	64,120	(9,200)		54,920	54,926		6
304	Rental and Maintenance of Building	20,010	8,406		28,416	28,416		
305	Maintenance of Infrastructure	1,700	(172)		1,528	1,528		
306	Electricity Charges	7,900	573		8,473	8,473		
307	Transport, Travel & Postage	41,900	5,477		47,377	47,377		
308	Telephone Charges	6,000	(1,072)		4,928	4,928		
309	Other Service Purchased	21,200	5,662		26,862	26,862		
310	Education Subvention - Grants etc.	360	(273)		87	87		
312	Subsidies and Contributions etc.							
314	Other	325,230	(9,066)		316,164	357,243		41,079
	Under the Estimates						0	
	Over the Estimates						41,085	
	Net Under the Estimates						(41,085)	
	Issues from the Consolidated Fund					931,930		
	Expenditure for 1994					973,015		
	Due from the Consolidated Fund					(41,085)		
	Contingencies Fund Advance Warrants							
	No. 25/94 dated 94-12-21 for \$20.8M							
	and No. 32/94 dated 94-12-30 for \$19.7M							
	were issued under subhead 314.							

A J LEWIS
ACCOUNTING OFFICER
GUYANA DEFENCE FORCE

HEAD 3 - GUYANA NATIONAL SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	V000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	129,510	0	0	129,510	126,904	2,675	69
	TOTAL EMPLOYMENT COSTS	74,952	(4,173)	0	70,779	68,104	2,675	0
	WAGES AND SALARIES	55,767	(4,000)	0	51,767	50,212	1,555	0
101	Administrative	2,622	(234)		2,388	2,388		
102	Senior Technical	5,178	540		5,718	5,480	238	
103	Other Technical and Craft Skilled	7,176	-		7,176	7,000	176	
104	Clerical and Office Support	39,185	(3,806)		35,379	34,572	807	
105	Semi Skilled Operatives & Unskilled	1,606	(500)		1,106	772	334	
	OVERHEAD EXPENSES	19,185	(173)	0	19,012	17,892	1,120	0
201	Other Direct Labour Cost	843			843	835	8	
202	Incentives							
203	Benefits and Allowances	14,939	(173)		14,766	13,988	778	
204	National Insurance	3,403			3,403	3,069	334	
205	Pensions and Gratuities							
	OTHER CHARGES	54,558	4,173	0	58,731	58,800	0	69
302	Materials, Equipment & Supplies	2,900	(867)		2,033	2,033		
303	Fuel and Lubricants	8,000	209		8,209	8,278		69
304	Rental and Maintenance of Building	4,060	4,873		8,933	8,933		
305	Maintenance of Infrastructure	1,100	(1,100)		-	-		
306	Electricity Charges	3,536	(1,204)		2,332	2,332		
307	Transport, Travel & Postage	4,150	469		4,619	4,619		
308	Telephone Charges	250	104		354	354		
309	Other Service Purchased	896	595		1,491	1,491		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A	1,666	(1,052)		614	614		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	28,000	2,146		30,146	30,146		
	Under the Estimates						2,675	
	Over the Estimates						69	
	Net Under the Estimates						2,606	
	Issues from the Consolidated Fund					127,508		
	Expenditure for 1994					126,904		
	Due to the Consolidated Fund					604		

K.H. BOOKER
LT. COLONEL
GUYANA NATIONAL SERVICE

HEAD 4 - OFFICE OF THE PRIME MINISTER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	15,026	0	0	15,026	14,587	439	0
	TOTAL EMPLOYMENT COSTS	1,917	0	0	1,917	1,614	303	0
	WAGES AND SALARIES	866	169	0	1,035	996	39	0
101	Administrative	176	44		220	192	28	
102	Senior Technical							
103	Other Technical and Craft Skilled						-	
104	Clerical and Office Support	250	119		369	363	6	
105	Semi Skilled Operatives & Unskilled	440	6		446	441	5	
	OVERHEAD EXPENSES	1,051	(169)	0	882	618	264	0
201	Other Direct Labour Cost	669	(169)		500	437	63	
202	Incentives							
203	Benefits and Allowances	115			105	57	48	
204	National Insurance	277			277	124	153	
205	Pensions and Gratuities							
	OTHER CHARGES	13,109	0	0	13,109	12,973	136	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	505			505	505		
303	Fuel and Lubricants	1,000	250		1,250	1,250		
304	Rental and Maintenance of Building	39	30		69	39	30	
305	Maintenance of Infrastructure		-					
306	Electricity Charges	-					-	
307	Transport, Travel & Postage	2,853	231		3,084	3,042	42	
308	Telephone Charges	1,886	(781)		1,105	1,050	55	
309	Other Service Purchased	178	-		178	172	6	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LiA							
312	Subsidies and Contributions etc							
313	Refunds of Revenue						-	
314	Other	5,648	270		6,918	6,915	3	
	Under the Estimates						439	
	Over the Estimates							
	Net Under the Estimates						439	
	Issues from the Consolidated Fund Expenditure for 1994					14,746 14,587		
	Due to the Consolidated Fund					159 -----		

G. SAHA'
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS COMMUNICATION
AND REGIONAL DEVELOPMENT

HEAD 5 - PARLIAMENT OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$000	\$'000	\$'000	\$000	\$000	8000
	TOTAL APPROPRIATION EXPENSES	33,971	0	0	33,971	30,901	3,070	0
	TOTAL EMPLOYMENT COSTS	2,958	300	0	3,258	3,041	217	0
	WAGES AND SALARIES	2,150	11	0	2,161	2,131	30	0
101	Administrative	256			256	226	30	
102	Senior Technical							
103	Other Technical and Craft Skilled	502			502	502		
104	Clerical and Office Support	861	11		872	872		
105	Semi Skilled Operatives & Unskilled	531			531	531		
	OVERHEAD EXPENSES	808	289	0	1,097	910	187	0
201	Other Direct Labour Cost	362	289		651	627	24	
202	Incentives							
203	Benefits and Allowances	226			226	119	107	
204	National Insurance	220			220	164	56	
205	Pensions and Gratuities							
	OTHER CHARGES	31,013	(300)	0	30,713	27,860	2,853	0
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	3,700			3,700	3,694	6	
303	Fuel and Lubricants	524	(100)		424	276	148	
304	Rental and Maintenance of Building	4,367	100		4,467	4,433	34	
305	Maintenance of Infrastructure	250	569		819	716	103	
306	Electricity Charges	3,180	(100)		3,080	3,080		
307	Transport, Travel & Postage	1,020	1,800		2,820	2,708	112	
308	Telephone Charges	251	(100)		151	74	77	
309	Other Service Purchased	12,003	(4,469)		7,534	6,722	812	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LA							
312	Subsidies and Contributions etc.	4,218			4,218	4,218		
313	Refunds of Revenue	-				-		
314	Other	1,500	2,000		3,500	1,939	1,561	
	Under the Estimates						3,070	
	Over the Estimates						0	
	Net under the Estimates						3,070	
	Issues from the Consolidated Fund Expenditure for 1994					33,581 30,901		
	Due to the Consolidated Fund					2,680 -----		

S. E. ISAACS
DEPUTY CLERK OF NATIONAL ASSEMBLY
PARLIAMENT OFFICE

HEAD 6 - OFFICE OF THE AUDITOR GENERAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	65,155	0	0	65,155	49,793	15,362	0
	TOTAL EMPLOYMENT COSTS	47,419	0	0	47,419	37,755	9,664	0
	WAGES AND SALARIES	39,419	0	0	39,419	30,614	8,805	0
101	Administrative	24,000			24,000	20,034	3,966	
102	Senior Technical	2,000	(240)		1,760	368	1,392	
103	Other Technical and Craft Skilled	3,000			3,000	1,469	1,531	
104	Clerical and Office Support	10,081			10,081	8,178	1,903	
105	Semi Skilled Operatives & Unskilled	338	240		578	565	13	
	OVERHEAD EXPENSES	8,000	0	0	8,000	7,141	859	0
201	Other Direct Labour Cost	4,000	400		4,400	4,282	118	
202	Incentives							
203	Benefits and Allowances	2,000	(400)		1,600	1,363	237	
204	National Insurance	2,000			2,000	1,496	504	
205	Pensions and Gratuities							
	OTHER CHARGES	17,736	0	0	17,736	12,038	5,698	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	4,402			4,402	3,125	1,277	
303	Fuel and Lubricants	1,081			1,081	196	885	
304	Rental and Maintenance of Building	1,950			1,950	1,378	572	
305	Maintenance of Infrastructure							
306	Electricity Charges	900	125		1,025	1,025	0	
307	Transport, Travel & Postage	3,860			3,860	2,262	1,598	
308	Telephone Charges	420			420	164	256	
309	Other Service Purchased	4,200	(125)		4,075	3,197	878	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	123			123	85	38	
313	Refunds of Revenue							
314	Other	800			800	606	194	
	Under the Estimates						15,362	
	Over the Estimates						0	
	Net Under the Estimates						15,362	
	Issues from the Consolidated Fund Expenditure for 1994					50,009 49,793		
	Due to the Consolidated Fund					216		

A. SINGH
SNR. DEPUTY AUDITOR GENERAL (Ag)
OFFICE OF THE AUDITOR GENERAL

HEAD 7 - OFFICE OF THE OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	8'000	\$'000	\$'000	\$ 000
	TOTAL APPROPRIATION EXPENSES	740	0	0	740	534	206	0
	TOTAL EMPLOYMENT COSTS	400	6	0	406	395	11	0
	WAGES AND SALARIES	366	0	0	366	356	10	
101	Administrative	96			96	96		
102	Senior Technical							
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	234			234	224	10	
105	Semi Skilled Operatives & Unskilled	36			36	36		
	OVERHEAD EXPENSES	34	6	0	40	39	1	0
201	Other Direct Labour Cost							
202	Incentives							
203	Benefits and Allowances	9			9	9		
204	National Insurance	25	6		31	30		
205	Pensions and Gratuities							
	OTHER CHARGES	340	(6)	0	334	139	195	
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	68			68	54	14	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building							
305	Maintenance of infrastructure							
306	Electricity Charges	26			26	14	12	
307	Transport, Travel & Postage	20	66		86	57	29	
308	Telephone Charges	10			10	6	4	
309	Other Service Purchased	20			20	6	14	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.	192	(72)		120		120	
313	Refunds of Revenue							
314	Other	4			4	2	2	
	Under the Estimates						206	
	Over the Estimates						0	
	Net Under the Estimates						206	
	Issues from the Consolidated Fund					593		
	Expenditure for 1994					534		
	Due to the Consolidated Fund					59		

L. HYMAN
SECRETARY
OFFICE OF THE OMBUDSMAN

HEAD 8 - PUBLIC AND POLICE SERVICE COMMISSIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	11,817	0	0	11,817	8,186	3,631	0
	TOTAL EMPLOYMENT COSTS	4,835	0	0	4,835	4,176	659	0
	WAGES AND SALARIES	3,804	0	0	3,804	3,317	487	0
101	Administrative	2,076	(6)		2,070	1,851	219	
102	Senior Technical							
103	Other Technical and Craft Skilled	124	6		130	128	2	
104	Clerical and Office Support	1,397			1,397	1,210	187	
105	Semi Skilled Operatives & Unskilled	207			207	128	79	
	OVERHEAD EXPENSES	1,031	0	0	1,031	859	172	0
201	Other Direct Labour Cost	465			465	352	113	
202	Incentives					-		
203	Benefits and Allowances	311			311	262	49	
204	National Insurance	255			255	245	10	
205	Pensions and Gratuities							
	OTHER CHARGES	6,982	0	0	6,982	4,010	2,972	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	761			761	540	221	
303	Fuel and Lubricants	89			89	30	59	
304	Rental and Maintenance of Building	103			103	52	51	
305	Maintenance of Infrastructure							
306	Electricity Charges	684			684	684		
307	Transport, Travel & Postage	282	70		352	286	66	
308	Telephone Charges	70			70	33	37	
309	Other Service Purchased	236	40		276	150	126	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	4,757	(110)		4,647	2,235	2,412	
	Under the Estimates						3,631	
	Over the Estimates						0	
	Net Under the Estimates						3,631	
	Issues from the Consolidated Fund Expenditure for 1994					8,579 8,186		
	Due to the Consolidated Fund					393 ---		

**L.DAVID
SECRETARY
PUBLIC/POLICE SERVICE COMMISSION**

HEAD 9 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$ 000	\$000	\$'000	\$000	\$ 000	\$'000
	TOTAL APPROPRIATION EXPENSES	3,446	0	0	3,446	3,435	27	16
	TOTAL EMPLOYMENT COSTS	2,332	124	0	2,446	2,437	17	8
	WAGES AND SALARIES	2,095	0	0	2,085	2,072	13	0
101	Administrative	930	(43)		887	880	7	
102	Senior Technical	-						
103	Other Technical and Craft Skilled	72			72	72		
104	Clerical and Office Support	946	12		958	957		
105	Semi Skilled Operatives & Unskilled	147	21		168	163		
	OVERHEAD EXPENSES	237	124	0	361	365	4	8
201,	Other Direct Labour Cost		81		81	79	2	
202	Incentives							
203	Benefits and Allowances	137	18		155	153	2	
204	National Insurance	100	25		125	133		8
205	Pensions and Gratuities							
	OTHER CHARGES	1,114	(114)	0	1,000	998	10	8
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	208	(50)		158	154	4	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	24			24	19	5	
305	Maintenance of Infrastructure							
306	Electricity Charges	60	27		87	87		
307	Transport, Travel & Postage	130	(83)		47	55		8
308	Telephone Charges	31	(8)		23	22	1	
309	Other Service Purchased	606			606	606		
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LIA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	55			55	55		
	Under the Estimates						27	
	Over the Estimates						16	
	Net Under the Estimates						11	
	Issues from the Consolidated Fund					3,446		
	Expenditure for 1994					3,435		
	Due to the Consolidated Fund					11		

C. KENDALL
SECRETARY
TEACHING SERVICE COMMISSION

HEAD 10 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	12,209	0	0	12,209	11,278	931	0
	TOTAL EMPLOYMENT COSTS	10,407	240	0	10,647	10,152	495	0
	WAGES AND SALARIES	8,388	0	0	8,388	8,228	160	0
101	Administrative	7,968			7,968	7,923	45	
102	Senior Technical	-						
103	Other Technical and Craft Skilled	-						
104	Clerical and Office Support	360			360	247	113	
105	Semi Skilled Operatives & Unskilled	60			60	58	2	
	OVERHEAD EXPENSES	2,019	240	0	2,259	1,924	335	0
201	Other Direct Labour Cost	399	200		599	569	30	
202	Incentives	-			-			
203	Benefits and Allowances	1,440			1,440	1,152	288	
204	National Insurance	180	40		220	203	17	
205	Pensions and Gratuities	-			-			
	OTHER CHARGES	1,802	(240)	0	1,562	1,126	436	0
301	Expenses Specific to the Agency	-			-			
302	Materials, Equipment & Supplies	276	60		336	303	33	
303	Fuel and Lubricants	200	(200)		0			
304	Rental and Maintenance of Building	325			325	300	25	
305	Maintenance of Infrastructure	-			-			
306	Electricity Charges	50			50	25	25	
307	Transport, Travel & Postage	400	(100)		300	76	224	
308	Telephone Charges	45			45	33	12	
309	Other Service Purchased	500			500	383	117	
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						931	
	Over the Estimates						0	
	Net Under the Estimates						931	
	Issues from the Consolidated Fund Expenditure for 1994					11,370 11,278		
	Due to the Consolidated Fund					92 -----		

IAN N. CHANG
DIRECTOR
PUBLIC PROSECUTIONS

HEAD 11 - PUBLIC SERVICE APPELATE TRIBUNAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	1,611	0	0	1,611	1,468	142	0
	TOTAL EMPLOYMENT COSTS	785	12	0	797	745	52	0
	WAGES AND SALARIES	516	0	0	516	485	31	0
101	Administrative	185			185	154	31	
102	Senior Technical							
103	Other Technical and Craft Skilled	72			72	72		
104	Clerical and Office Support	210			210	210		
105	Semi Skilled Operatives & Unskilled	49			49	49		
	OVERHEAD EXPENSES	269	12	0	281	260	21	0
201	Other Direct Labour Cost	137	6		143	143		
202	Incentives				0			
203	Benefits and Allowances	76	(1)		75	54	21	
204	National Insurance	56	7		63	63		
205	Pensions and Gratuities							
	OTHER CHARGES	826	(12)	0	814	723	90	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	42			42	36	6	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	1			1			
305	Maintenance of Infrastructure							
306	Electricity Charges	1			1		1	
307	Transport, Travel & Postage	10			10	2	8	
308	Telephone Charges	10			10	7	3	
309	Other Service Purchased	750	(12)		738	667	71	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	12			12	11	1	
	Under the Estimates						142	
	Over the Estimates						0	
	Net Under the Estimates						142	
	Issues from the Consolidated Fund Expenditure for 1994					1,489 1,468		
	Due to the Consolidated Fund					21		

S.D. JAHALY
REGISTRAR
PUBLIC SERVICE APPELATE TRIBUNAL

HEAD 12 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	10,681	0	0	10,681	14,562	193	4,074
	TOTAL EMPLOYMENT COSTS	1,634	0	0	1,634	1,548	86	0
	WAGES AND SALARIES	1,385	0	0	1,385	1,347	38	0
101	Administrative	760			760	751	9	
102	Senior Technical	-			-	-	-	
103	Other Technical and Craft Skilled	91			91	79	12	
104	Clerical and Office Support	387			387	377	10	
105	Semi Skilled Operatives & Unskilled	147			147	140	7	
	OVERHEAD EXPENSES	249	0	0	249	201	48	0
201	Other Direct Labour Cost	125	(2)		123	82	41	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	72			72	66	6	
204	National Insurance	52	2		54	53	1	
205	Pensions and Gratuities	-			-	-	-	
	OTHER CHARGES	9,047	0	0	9,047	13,014	107	4,074
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	36			36	56		20
303	Fuel and Lubricants	254			254	254	0	
304	Rental and Maintenance of Building	12			12	8	4	
305	Maintenance of Infrastructure				-	-	-	
306	Electricity Charges	480			480	396	84	
307	Transport, Travel & Postage	132			132	186		54
308	Telephone Charges	120			120	104	16	
309	Other Service Purchased	13			13	10	3	
310	Education Subvention - Grants etc.				-	-	-	
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	8,000			8,000	12,000		4,000
	Under the Estimates						193	
	Over the Estimates						4,074	
	Net Under the Estimates						(3,881)	
	Issues from the Consolidated Fund Expenditure for 1994					12,484		
						14,562		
	Due to the Consolidated Fund					(2,078)		
	Contingencies Fund Advance Warrant No. 1/94 dated 94-06-17 for \$2M and No.9/94 dated 94-10-06 for \$2M was issued under subhead 314.							

R. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

HEAD 13 - PUBLIC UTILITIES COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$000	\$-000	\$000	\$'000	\$000
	TOTAL APPROPRIATION EXPENSES	13,406	0	0	13,406	8,981	4,425	0
	TOTAL EMPLOYMENT COSTS	2,571	0	0	2,571	2,449	122	0
	WAGES AND SALARIES	2,136	5	0	2,141	2,140	1	0
101	Administrative	1,540	5		1,545	1,545		
102	Senior Technical				-			
103	Other Technical and Craft Skilled	149			149	148	1	
104	Clerical and Office Support	349			349	349		
105	Semi Skilled Operatives & Unskilled	98			98	98		
	OVERHEAD EXPENSES	435	(5)	0	430	309	121	0
201	Other Direct Labour Cost	207	(5)		202	111	91	
202	Incentives							
203	Benefits and Allowances	148			148	130	18	
204	National Insurance	80			80	68	12	
205	Pensions and Gratuities					-		
	OTHER CHARGES	10,835	0	0	10,835	6,532	4,303	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,250			1,250	1,161	89	
303	Fuel and Lubricants		0					
304	Rental and Maintenance of Building	40			40	.40		
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage	5,000	(400)		4,600	1,041	3,559	
308	Telephone Charges	100	300		400	377	23	
309	Other Service Purchased	45	100		145	140	5	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue					-		
314	Other	4,400			4,400	3,773	627	
	Under the Estimates						4,425	
	Over the Estimates						0	
	Net Under the Estimates						4,425	
	Issues from the Consolidated Fund Expenditure for 1994					9,146 8,981		
	Due to the Consolidated Fund					165 ---		

KENNETH NARAIN
SECRETARY
PUBLIC UTILITIES COMMISSION

HEAD 14 - MINISTRY OF LEGAL AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HE,AD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$ 000	\$'000	\$ 000	\$ 000	\$ 000
	TOTAL APPROPRIATION EXPENSES	8,544	0	0	8,544	7,447	1,096	0
	TOTAL EMPLOYMENT COSTS	3,834	0	0	3,834	3,604	229	0
	WAGES AND SALARIES	3,175	163	0	3,338	3,153	185	0
101	Administrative	1,364	408		1,772	1,723	49	
102	Senior Technical	-						
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	1,675	(245)		1,430	1,295	135	
105	Semi Skilled Operatives & Unskilled	136			136	135	1	
	OVERHEAD EXPENSES	659	(163)	0	496	451	44	0
201	Other Direct Labour Cost	157	(58)		99	73	26	
202	Incentives	-						
203	Benefits and Allowances	375	(150)		225	211	14	
204	National Insurance	127	45		172	167		
205	Pensions and Gratuities							
	OTHER CHARGES	4,710	0	0	4,710	3,843	867	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	280			280	227	53	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	610			610	582	28	
305	Maintenance of Infrastructure	525	(525)					
306	Electricity Charges	240	995		1,235	1,105	130	
307	Transport, Travel & Postage	290			290	73	217	
308	Telephone Charges	26			26	21	5	
309	Other Service Purchased	2,529	(470)		2,059	1,716	343	
310	Education Subvention - Grants etc.	60			60	60		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	150			150	59	91	
	Under the Estimates						1,096	
	Over the Estimates						0	
	Net Under the Estimates						1,096	
	Issues from the Consolidated Fund Expenditure for 1994					7,712 7,447		
	Due to the Consolidated Fund					265		

D. SAMAROO
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

**HEAD 15 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	27,310	0	0	27,310	22,708	4,605	3
	TOTAL EMPLOYMENT COSTS	11,395	(937)	0	12,492	11,753	742	3
	WAGES AND SALARIES	9,089	160	0	10,026	9,661	368	3
101	Administrative	2,064			2,064	1,832	232	
102	Senior Technical	-	-		-	-	-	
103	Other Technical and Craft Skilled	716	434		1,150	1,145	5	
104	Clerical and Office Support	5,500	446		5,946	5,815	131	
105	Semi Skilled Operatives & Unskilled	809	57		866	869		3
	OVERHEAD EXPENSES	2,306	160	0	2,466	2,092	374	0
201	Other Direct Labour Cost	1,244	(91)		1,153	877	276	
202	Incentives	-			-	-		
203	Benefits and Allowances	593			593	499	94	
204	National Insurance	469	251		720	716	4	
205	Pensions and Gratuities	-	-		-	-		
	OTHER CHARGES	15,915	(1,097)	0	14,818	10,955	3,863	0
301	Expenses Specific to the Agency	-			-	-		
302	Materials, Equipment & Supplies	2,428	120		2,548	1,874	674	
303	Fuel and Lubricants	2,000	(446)		1,554	958	596	
304	Rental and Maintenance of Building	600			600	575	25	
305	Maintenance of Infrastructure	20			20	20		
306	Electricity Charges	517			517	497	20	
307	Transport, Travel & Postage	2,011	192		2,203	1,647	556	
308	Telephone Charges	244			244	127	117	
309	Other Service Purchased	5,395			5,395	4,268	1,127	
310	Education Subvention - Grants etc.	-			-	-		
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,700	(963)		1,737	1,009	728	
	Under the Estimates						4,605	
	Over the Estimates							3
	Net Under the Estimates						4,602	
	Issues from the Consolidated Fund Expenditure for 1994					23,682		
						22,708		
	Due to the Consolidated Fund					974		

**S. RAMLAL
REGISTRAR
SUPREME COURT OF JUDICATURE**

HEAD 16 - MAGISTRATES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENATRY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$ 000	\$'000
	TOTAL APPROPRIATION EXPENSES	25,582	0	0	25,582	17,008	8,574	0
	TOTAL EMPLOYMENT COSTS	17,612	641	0	18,253	12,410	5,843	0
	WAGES AND SALARIES	15,550	0	0	15,550	10,245	5,305	0
101	Administrative	9,126			9,126	6,407	2,719	
102	Senior Technical	-				-		
103	Other Technical and Craft Skilled	647			647	391	256	
104	Clerical and Office Support	4,738			4,738	2,934	1,804	
105	Semi Skilled Operatives & Unskilled	1,039			1,039	513	526	
	OVERHEAD EXPENSES	2,062	641	0	2,703	2,165	538	0
201	Other Direct Labour Cost	325			325	96	229	
202	Incentives							
203	Benefits and Allowances	1,115	641		1,756	1,723	33	
204	National Insurance	622			622	346	276	
205	Pensions and Gratuities	-						
	OTHER CHARGES	7,970	(641)	0	7,329	4,598	2,731	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	2,656			2,656	1,796	860	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	250			250	79	171	
305	Maintenance of Infrastructure							
306	Electricity Charges	129	700		829	513	316	
307	Transport, Travel & Postage	3,100	(600)		2,500	2,015	485	
308	Telephone Charges	335			335	90	245	
309	Other Service Purchased	350			350	13	337	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,150	(741)		409	92	317	
	Under the Estimates						8,574	
	Over the Estimates						0	
	Net Under the Estimates						8,574	
	Issues from the Consolidated Fund Expenditure for 1994					19,953 17,008		
	Due to the Consolidated Fund					2,945 -----		

**S. RAMLAL
REGISTRAR
SUPREME COURT OF JUDICATURE**

HEAD 17 - ATTORNEY GENERAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$000	8000	\$ 000	\$'000
	TOTAL APPROPRIATION EXPENSES	26,374	0	0	26,374	24,164	2,209	0
	TOTAL EMPLOYMENT COSTS	14,571	92	0	14,663	14,605	58	0
	WAGES AND SALARIES	11,422	953	0	12,375	12,352	23	0
101	Administrative	11,151	960		12,111	12,093	18	
102	Senior Technical					-		
103	Other Technical and Craft Skilled	104		-	104	103	1	
104	Clerical and Office Support	167	(7)		160	156		
105	Semi Skilled Operatives & Unskilled					-		
	OVERHEAD EXPENSES	3,149	(861)	0	2,288	2,253	35	0
201	Other Direct Labour Cost	870	(172)		698	667	31	
202	Incentives					-		
203	Benefits and Allowances	2,119	(795)		1,324	1,324		
204	National Insurance	160	106		266	262		
205	Pensions and Gratuities					-		
	OTHER CHARGES	11,803	(92)	0	11,711	9,559	2,151	0
301	Expenses Specific to the Agency					-		
302	Materials, Equipment & Supplies	2,778			2,778	2,757	20	
303	Fuel and Lubricants	272			272	158	114	
304	Rental and Maintenance of Building	1,113			1,113	674	439	
305	Maintenance of Infrastructure	600			600	545	55	
306	Electricity Charges	1,360	800		2,160	1,856	304	
307	Transport, Travel & Postage	486			486	316	170	
308	Telephone Charges	330			330	72	258	
309	Other Service Purchased	4,593	(892)		3,701	3,038	663	
310	Education Subvention - Grants etc.	36			36		36	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	235			235	143	92	
	Under the Estimates						2,209	
	Over the Estimates						0	
	Net Under the Estimates						2,209	
	Issues from the Consolidated Fund Expenditure for 1994					24,868		
						24,164		
	Due to the Consolidated Fund					704		

C. SAMAROO
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

**HEAD 18 - OFFICIAL RECEIVER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$ 000	\$'000
	TOTAL APPROPRIATION EXPENSES	5,648	0	0	5,648	4,561	1,087	0
	TOTAL EMPLOYMENT COSTS	2,702	0	0	2,702	2,552	150	0
	WAGES AND SALARIES	2,112	189	0	2,301	2,198	103	0
101	Administrative	1,541	63		1,604	1,602	2	
102	Senior Technical	-	-			-	-	
103	Other Technical and Craft Skilled	236	(63)		173	102	71	
104	Clerical and Office Support	291	189		480	456	24	
105	Semi Skilled Operatives & Unskilled	44			44	38	6	
	OVERHEAD EXPENSES	590	(189)	0	401	354	47	0
		-----	-----					
201	Other Direct Labour Cost	30	56		86	80	6	
202	Incentives	-	-			-	-	
203	Benefits and Allowances	410	(185)		225	204	21	
204	National Insurance	150	(60)		90	70	20	
205	Pensions and Gratuities	-	-			-	-	
	OTHER CHARGES	2,946	0	0	2,946	2,009	937	0
301	Expenses Specific to the Agency					-	-	
302	Materials, Equipment & Supplies	949			949	646	303	
303	Fuel and Lubricants	-			-	-	-	
304	Rental and Maintenance of Building	179			179	120	59	
305	Maintenance of Infrastructure					-	-	
306	Electricity Charges	200	341		541	420	121	
307	Transport, Travel & Postage	170			170	11	159	
308	Telephone Charges	27			27	5	22	
309	Other Service Purchased	1,155	(341)		814	732	82	
310	Education Subvention - Grants etc.					-	-	
311	Rates & Taxes & Subventions to UA					-	-	
312	Subsidies and Contributions etc.					-	-	
313	Refunds of Revenue					-	-	
314	Other	266			266	75	191	
	Under the Estimates						1,087	
	Over the Estimates						0	
	Net Under the Estimates						----- 1,087	
	Issues from the Consolidated Fund					4,935		
	Expenditure for 1994					4,561		
	Due to the Consolidated Fund					374		

**C. SAMAROO
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS**

HEAD 19 - DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	6,386	0	0	6,386	6,181	205	0
	TOTAL EMPLOYMENT COSTS	4,216	0	0	4,216	4,146	70	0
	WAGES AND SALARIES	3,478	320	0	3,798	3,761	37	
101	Administrative	1,509			1,509	1,500	9	
102	Senior Technical							
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	1,815	320		2,135	2,116	19	
105	Semi Skilled Operatives & Unskilled	154			154	145	9	
	OVERHEAD EXPENSES	738	(320)	0	418	385	33	0
201	Other Direct Labour Cost	166	(67)		99	79	20	
202	Incentives					-		
203	Benefits and Allowances	432	(310)		122	110	12	
204	National Insurance	140	57		197	196	1	
205	Pensions and Gratuities					-		
	OTHER CHARGES	2,170	0	0	2,170	2,035	135	0
301	Expenses Specific to the Agency				-			
302	Materials, Equipment & Supplies	961			961	958	3	
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	140			140	135	5	
305	Maintenance of Infrastructure	-						
306	Electricity Charges	80			80	80		
307	Transport, Travel & Postage	300			300	250	50	
308	Telephone Charges	19			19	19		
309	Other Service Purchased	610			610	577	33	
310	Education Subvention - Grants etc.				-	-		
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	60			60	16	44	
	Under the Estimates						205	
	Over the Estimates						0	
	Net Under the Estimates						205	
	Issues from the Consolidated Fund					6,353		
	Expenditure for 1994					6,181		
	Due to the Consolidated Fund					172		

C. SAMAROO
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

**HEAD 20 - MINISTRY OF FOREIGN AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- TURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	846,665	0	0	846,665	715,369	133,672	2,376
	TOTAL EMPLOYMENT COSTS	319,651	0	0	319,651	313,131	7,820	1,300
	WAGES AND SALARIES	112,320	13,912	0	126,232	122,449	4,700	917
101	Administrative	20,002	(2,799)		17,203	18,120		917
102	Senior Technical	403	1,450		1,853	-	1,853	
103	Other Technical and Craft Skilled	18,877	3,639		22,516	22,073	443	
104	Clerical and Office Support	54,036	7,614		61,650	60,671	979	
105	Semi Skilled Operatives & Unskilled	19,002	4,008		23,010	21,585	1,425	
	OVERHEAD EXPENSES	207,331	(13,912)	0	193,419	190,682	3,120	383
201	Other Direct Labour Cost	12,107			12,107	12,490		383
202	Incentives	-			-			
203	Benefits and Allowances	194,256	(14,314)		179,942	176,982	2,960	
204	National Insurance	968	402		1,370	1,210	160	
205	Pensions and Gratuities	-			-			
	OTHER CHARGES	527,014	0	0	527,014	402,238	125,852	1,076
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	10,623	1,500		12,123	12,023	100	
303	Fuel and Lubricants	6,800			6,800	7,148		348
304	Rental and Maintenance of Building	227,849	(15,500)		212,349	169,457	42,892	
305	Maintenance of Infrastructure							
306	Electricity Charges	21,600			21,600	15,102	6,498	
307	Transport, Travel & Postage	62,000			62,000	45,649	16,351	
308	Telephone Charges	15,350	14,000		29,350	30,078		728
309	Other Service Purchased	22,792	-		22,792	21,419	1,373	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.	140,000			140,000	84,910	55,090	
313	Refunds of Revenue	2,000			2,000	370	1,630	
314	Other	18,000			18,000	16,082	1,918	
	Under the Estimates						133,672	
	Over the Estimates						2,376	
	Net Under the Estimates						131,296	
	Issues from the Consolidated Funds Expenditure for 1994					763,987 715,369		
	Due to the Consolidated Fund					48,618 -----		

**C. MILES
DIRECTOR GENERAL
MINISTRY OF FOREIGN AFFAIRS**

HEAD 21 - MINISTRY OF HOME AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
	TOTAL APPROPRIATION EXPENSES	19,502	0	0	19,502	16,935	2,783	216
	TOTAL EMPLOYMENT COSTS	7,583	250	0	17,516	7,500	351	18
	WAGES AND SALARIES	5,838	9	0	5,847	5,759	106	18
101	Administrative	2,618	(14)		2,604	2,604		
102	Senior Technical	701	14		715	712	3	
103	Other Technical and Craft Skilled	155	9		164	182		18
104	Clerical and Office Support	2,127			2,127	2,060	67	
105	Semi Skilled Operatives & Unskilled	237			237	201	36	
	OVERHEAD EXPENSES	1,745	241	0	1,986	1,741	245	0
201	Other Direct Labour Cost	1,157	98		1,255	1,029	226	
202	Incentives					-		
203	Benefits and Allowances	272	68		340	332	8	
204	National Insurance	316	75		391	380	11	
205	Pensions and Gratuities							
	OTHER CHARGES	11,919	(250)	0	11,669	9,435	2,432	198
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,979	(240)		1,739	1,739		
303	Fuel and Lubricants	198			198	45	153	
304	Rental and Maintenance of Building	1,480	1,058		2,538	2,532	6	
305	Maintenance of Infrastructure	507	37		544	544		
306	Electricity Charges	865	(100)		765	410	355	
307	Transport, Travel & Postage	2,467	(318)		2,149	1,475	674	
308	Telephone Charges	300	110		410	336	74	
309	Other Service Purchased	1,150	(547)		603	404	199	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.	2,398	(250)		2,148	1,177	971	
313	Refunds of Revenue				-			
314	Other	575			575	773		198
	Under the Estimates						2,783	
	Over the Estimates						216	
	Net Under the Estimates						2,567	
	Issues from the Consolidated Fund					17,078		
	Expenditure for 1994					16,935		
	Due to the Consolidated Fund					143		

**R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS**

HEAD 22 - MINISTRY OF HOME AFFAIRS - POLICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR EDNED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	890,370	0	0	890,370	866,688	23,682	0
	TOTAL EMPLOYMENT COSTS	611,360	0	0	611,360	590,621	20,739	0
	WAGES AND SALARIES	367,640	10,503	0	378,143	364,604	13,539	0
101	Administrative	37,143	338		37,481	35,113	2,368	
102	Senior Technical							
103	Other Technical and Craft Skilled	63,031	1,479		64,510	64,050	460	
104	Clerical and Office Support	245,068	8,686		253,754	244,016	9,738	
105	Semi Skilled Operatives & Unskilled	22,398	-		22,398	21,425	973	
	OVERHEAD EXPENSES	243,720	(10,503)	0	233,217	226,017	7,200	0
201	Other Direct Labour Cost	9,257			9,257	5,467	3,790	
202	Incentives							
203	Benefits and Allowances	207,518	(10,503)		197,015	196,957	58	
204	National Insurance	26,945			26,945	23,593	3,352	
205	Pensions and Gratuities							
	OTHER CHARGES	279,010	0	0	279,010	276,067	2,943	0
301	Expenses Specific to the Agency	-			-	-		
302	Materials, Equipment & Supplies	47,792			47,792	46,706	1,086	
303	Fuel and Lubricants	27,000	(2,000)		25,000	24,993	7	
304	Rental and Maintenance of Building	64,586			64,586	64,549	37	
305	Maintenance of Infrastructure							
306	Electricity Charges	14,144			14,144	13,464	680	
307	Transport, Travel & Postage	79,249			79,249	79,061	188	
308	Telephone Charges	5,081			5,081	4,325	756	
309	Other Service Purchased	2,014			2,014	1,995	19	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.	4,000			4,000	4,000		
313	Refunds of Revenue							
314	Other	35,144	2,000		37,144	36,974	170	
	Under the Estimates						23,682	
	Over the Estimates						0	
	Net Under the Estimates						23,682	
	Issues from the Consolidated Funds Expenditure for 1994					869,551 866,688		
	Due to the Consolidated Fund					2,863		

**E. WILLS
ACCOUNTING OFFICER
MINISTRY OF HOME AFFAIRS (POLICE)**

**HEAD 23 - PRISONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$-000	\$000	\$-000	\$000	\$-000	\$000	\$-000
	TOTAL APPROPRIATION EXPENSES	122,477	0	0	122,477	122,825	286	634
	TOTAL EMPLOYMENT COSTS	47,681	187	0	47,868	47,881	77	90
	WAGES AND SALARIES	33,740	187	0	33,927	33,931	18	22
101	Administrative	3,580			3,580	3,576	4	
102	Senior Technical		-					
103	Other Technical and Craft Skilled	12,500	11		12,511	12,516		5
104	Clerical and Office Support	7,075	(437)		6,638	6,624	14	
105	Semi Skilled Operatives & Unskilled	10,585	613		11,198	11,215		17
	OVERHEAD EXPENSES	13,941	0	0	13,941	13,950	59	68
201	Other Direct Labour Cost	78	143		221	230		9
202	Incentives							
203	Benefits and Allowances	11,542	(143)		11,399	11,340	59	
204	National Insurance	2,321			2,321	2,380		59
205	Pensions and Gratuities							
	OTHER CHARGES	74,796	(187)	0	74,609	74,944	209	544
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	19,330	(2,358)		16,972	16,888	84	
303	Fuel and Lubricants	4,923	(11)		4,912	4,901	11	
304	Rental and Maintenance of Building	2,548	1,092		3,640	3,639	1	
305	Maintenance of Infrastructure		692		692	679	13	
306	Electricity Charges	3,485	350		3,835	4,359		524
307	Transport, Travel & Postage	3,843	(108)		3,735	3,748		13
308	Telephone Charges	155	35		190	197		7
309	Other Service Purchased	118			118	78	40	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue					-		
314	Other	40,394	121		40,515	40,455	60	
	Under the Estimates						286	
	Over the Estimates						634	
	Net Under the Estimates						(348)	
							=====	
	Issues from the Consolidated Fund					122,120		
	Expenditure for 1994					122,825		
	Due to the Consolidated Fund					(705)		
	Contingencies Fund Advance Warrant No. 29194 dated 94-12-28 for \$0.5M was Issued under subhead 306.							

**R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS**

HEAD 24 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	1,803	0	0	1,803	670	1,219	86
	TOTAL EMPLOYMENT COSTS	293	173	0	466	444	32	10
	WAGES AND SALARIES	236	173	0	409	418	1	10
101	Administrative							
102	Senior Technical							
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	187	169		356	366		10
105	Semi Skilled Operatives & Unskilled	49	4		53	52	1	
	OVERHEAD EXPENSES	57	0	0	57	26	31	0
201	Other Direct Labour Cost							
202	Incentives							
203	Benefits and Allowances	9	1		10	4	6	
204	National Insurance	48	(1)		47	22	25	
205	Pensions and Gratuities	-			-		-	
	OTHER CHARGES	1,510	(173)	0	1,337	226	1,187	76
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies					76		76
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	43			43	43		
305	Maintenance of Infrastructure							
306	Electricity Charges					-		
307	Transport, Travel & Postage							
308	Telephone Charges	1,420	(247)		1,173		1,173	
309	Other Service Purchased	12			12	7	5	
310	Education Subvention - Grants etc.	9			9		9	
311	Rates & Taxes & Subventions to VA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	26	74		100	100		
	Under the Estimates						1,219	
	Over the Estimates							86
	Net Under the Estimates						1,133	
	Issues from the Consolidated Fund Expenditure for 1994					657 670		
	Due from the Consolidated Fund							(13)

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

HEAD 25 - FIRE PROTECTION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	47,398	0	0	47,398	44,440	3,029	71
	TOTAL EMPLOYMENT COSTS	37,296	215	0	37,511	35,047	2,523	59
	WAGES AND SALARIES	21,176	75	0	21,251	21,242	67	58
101	Administrative	2,785			2,785	2,843		58
102	Senior Technical					-		
103	Other Technical and Craft Skilled	18,176			18,176	18,155	21	
104	Clerical and Office Support					-		
105	Semi Skilled Operatives & Unskilled	215	75		290	244	46	
	OVERHEAD EXPENSES	16,120	140	0	16,260	13,805	2,456	1
201	Other Direct Labour Cost	523	226		749	710	39	
202	Incentives					-		
203	Benefits and Allowances	13,797	(311)		13,486	11,069	2,417	
204	National Insurance	1,800	225		2,025	2,026		1
205	Pensions and Gratuities					-		
	OTHER CHARGES	10,102	(215)	0	9,887	9,393	506	12
301	Expenses Specific to the Agency					-		
302	Materials, Equipment & Supplies	1,227	-		1,227	1,234		7
303	Fuel and Lubricants	2,887	(52)		2,835	2,566	269	
304	Rental and Maintenance of Building	380	600		980	985		5
305	Maintenance of Infrastructure	424			424	422	2	
306	Electricity Charges	276	52		328	328		
307	Transport, Travel & Postage	4,068	(950)		3,118	2,884	234	
308	Telephone Charges	500	-		500	499	1	
309	Other Service Purchased	190	85		275	275		
310	Education Subvention - Grants etc.					-		
311	Rates & Taxes & Subventions to LA					-		
312	Subsidies and Contributions etc.					-		
313	Refunds of Revenue					-		
314	Other	150	50		200	200		
	Under the Estimates						3,029	
	Over the Estimates						71	
	Net Under the Estimates						2,958	
	Issues from the Consolidated Fund					43,533		
	Expenditure for 1994					44,440		
	Due to the Consolidated Fund					(907)		

**R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS**

HEAD 26 - NATIONAL REGISTRATION CENTRE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	134,897	0	0	134,897	138,578	11,585	15,266
	TOTAL EMPLOYMENT COSTS	3,910	0	0	3,910	3,071	839	0
	WAGES AND SALARIES	3,098	0	0	3,098	2,682	416	0
101	Administrative	324	110		434	411	23	
102	Senior Technical							
103	Other Technical and Craft Skilled	1,417	(370)		1,047	797	250	
104	Clerical and Office Support	1,078	260		1,338	1,311	27	
105	Semi Skilled Operatives & Unskilled	279			279	163	116	
	OVERHEAD EXPENSES	812	0	0	812	389	423	0
201	Other Direct Labour Cost	516			516	147	369	
202	Incentives							
203	Benefits and Allowances	36			36	9	27	
204	National Insurance	260			260	233	27	
205	Pensions and Gratuities							
	OTHER CHARGES	130,987	0	0	130,987	135,507	10,746	15,266
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	15,489	(760)		14,729	6,626	8,103	
303	Fuel and Lubricants	757			757	666	91	
304	Rental and Maintenance of Building	1,810	300		2,110	2,060	50	
305	Maintenance of Infrastructure	438			438	234	204	
306	Electricity Charges	4,000			4,000	1,945	2,055	
307	Transport, Travel & Postage	1,181	460		1,641	1,622	19	
308	Telephone Charges	48			48	31	17	
309	Other Service Purchased	1,168			1,168	1,057	111	
310	Education Subvention - Grants etc.	96			96		96	
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	106,000			106,000	121,266		15,266
	Under the Estimates						11,585	
	Over the Estimates						15,266	
	Net Under the Estimates						(3,681)	
	Issues from the Consolidated Fund Expenditure for 1994					125,776 138,578		
	Due to the Consolidated Fund					(12,802)		
	Contingencies Fund Advance Warrant No 8/94 dated 94-09-15 for \$20M was Issued under subhead 314.							

**R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS**

HEAD 27 - GENERAL REGISTRAR OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	8,227	0	0	8,227	8,146	108	27
	TOTAL EMPLOYMENT COSTS	3,585	0	0	3,585	3,532	80	27
	WAGES AND SALARIES	3,035	17	0	3,052	3,068	2	18
101	Administrative	739			739	740		1
102	Senior Technical							
103	Other Technical and Craft Skilled	287			287	290		3
104	Clerical and Office Support	1,903			1,903	1,917		14
105	Semi Skilled Operatives & Unskilled	106	17		123	121	2	
	OVERHEAD EXPENSES	550	(17)	0	533	464	78	9
201	Other Direct Labour Cost	30	12		42	26	16	
202	Incentives							
203	Benefits and Allowances	330	(29)		301	239	62	
204	National Insurance	190			190	199		9
205	Pensions and Gratuities	-						
	OTHER CHARGES	4,642	0	0	4,642	4,614	28	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	500			500	500		
303	Fuel and Lubricants							
304	Rental and Maintenance of Building	72			72	68	4	
305	Maintenance of Infrastructure					-		
306	Electricity Charges	140			140	139	1	
307	Transport, Travel & Postage	12			12	5	7	
308	Telephone Charges	13	15		28	27	1	
309	Other Service Purchased	2,313			2,313	2,301	12	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue					-		
314	Other	1,592	(15)		1,577	1,574	3	
	Under the Estimates						108	
	Over the Estimates						27	
	Net Under the Estimates						81	
	Issues from the Consolidated Fund					8,129		
	Expenditure for 1994					8,146		
	Due from the Consolidated Fund					(17)		

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

HEAD 28 - MINISTRY OF AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	30,454	0	0	30,454	29,114	1,503	163
	TOTAL EMPLOYMENT COSTS	14,090	(1,059)	0	13,031	11,784	1,247	0
	WAGES AND SALARIES	10,705	(709)	0	9,996	9,342	654	0
101	Administrative	3,038			3,038	2,959	79	
102	Senior Technical	1,611	(502)		1,109	1,088	21	
103	Other Technical and Craft Skilled	640	(207)		433	380	53	
104	Clerical and Office Support	2,331			2,331	2,106	225	
105	Semi Skilled Operatives & Unskilled	3,085			3,085	2,809	276	
	OVERHEAD EXPENSES	3,385	(350)	0	3,035	2,442	593	0
201	Other Direct Labour Cost	948	390		1,338	1,325	13	
202	Incentives					-		
203	Benefits and Allowances	1,073			1,073	687	386	
204	National Insurance	1,364	(740)		624	430	194	
205	Pensions and Gratuities				-			
	OTHER CHARGES	16,364	1,059	0	17,423	17,330	256	163
301	Expenses Specific to the Agency				-	-		
302	Materials, Equipment & Supplies	1,813			1,813	1,976		163
303	Fuel and Lubricants	1,029	(400)		629	626	3	
304	Rental and Maintenance of Building	1,659	1,500		3,159	3,051	108	
305	Maintenance of Infrastructure	212			212	212		
306	Electricity Charges	1,890	1,157		3,047	3,046	1	
307	Transport, Travel & Postage	3,334	682		4,016	3,990	26	
308	Telephone Charges	936	(648)		288	239	49	
309	Other Service Purchased	4,311	(932)		3,379	3,376	3	
310	Education Subvention - Grants etc.				-			
311	Rates & Taxes & Subventions to LIA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,180	(300)		880	814	66	
	Under the Estimates						1,503	
	Over the Estimates						163	
	Net Under the Estimates						1,340	
	Issues from the Consolidated Fund Expenditure for 1994					29,371 29,114		
	Due to the Consolidated Fund					257 -----		

P.D.SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 29 - CROPS AND LIVESTOCK DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	382,842	0	0	382,842	307,740	75,357	255
	TOTAL EMPLOYMENT COSTS	34,223	3,200	0	37,423	31,997	5,426	0
	WAGES AND SALARIES	26,236	438	0	26,674	22,176	4,498	0
101	Administrative	1,892			1,892	1,617	275	
102	Senior Technical	8,616			8,616	8,089	527	
103	Other Technical and Craft Skilled	7,714			7,714	6,192	1,522	
104	Clerical and Office Support	945			945	741	204	
105	Semi Skilled Operatives & Unskilled	7,069	438		7,507	5,537	1,970	
	OVERHEAD EXPENSES	7,987	2,762	0	10,749	9,821	928	0
201	Other Direct Labour Cost	1,231	2,594		3,825	3,825		
202	Incentives				-	-		
203	Benefits and Allowances	6,156	(1,196)		4,960	4,125	835	
204	National Insurance	600	1,364		1,964	1,871	93	
205	Pensions and Gratuities							
	OTHER CHARGES	348,619	(3,200)	0	345,419	275,743	69,931	255
301	Expenses Specific to the Agency					-		
302	Materials, Equipment & Supplies	5,882	490		6,372	6,627	-	255
303	Fuel and Lubricants	2,500	(601)		1,899	923	976	
304	Rental and Maintenance of Building	5,385			5,385	2,770	2,615	
305	Maintenance of Infrastructure	3,841			3,841	415	3,426	
306	Electricity Charges	1,675	1,600		3,275	2,292	983	
307	Transport, Travel & Postage	8,337	2,500		10,837	9,912	925	
308	Telephone Charges	734			734	142	592	
309	Other Service Purchased	1,120	261		1,381	1,049	332	
310	Education Subvention - Grants etc.	550	(150)		400	52	348	
311	Rates & Taxes & Subventions to L/A	300			300	300	-	
312	Subsidies and Contributions etc.	303,295			303,295	245,040	58,255	
313	Refunds of Revenue					-	-	
314	Other	15,000	(7,300)		7,700	6,221	1,479	
	Under the Estimates						75,357	
	Over the Estimates						255	
	Net Under the Estimates						75,102	
	Issues from the Consolidated Fund					318,390		
	Expenditure for 1994					307,740		
	Due to the Consolidated Fund					10,650		

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

**HEAD 30 - LANDS AND SURVEYS DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	23,908	0	0	23,908	18,538	5,381	11
	TOTAL EMPLOYMENT COSTS	13,400	(300)	0	13,100	9,328	3,783	11
	WAGES AND SALARIES	9,495	0	0	9,495	6,495	3,000	0
101	Administrative	1,015			1,015	787	228	
102	Senior Technical	4,543			4,543	2,725	1,818	
103	Other Technical and Craft Skilled	2,150			2,150	1,673	477	
104	Clerical and Office Support	1,083			1,083	842	241	
105	Semi Skilled Operatives & Unskilled	704			704	468	236	
	OVERHEAD EXPENSES	3,905	(300)	0	3,605	2,833	783	11
201	Other Direct Labour Cost	1,621	(110)		1,511	951	560	
202	Incentives	-						
203	Benefits and Allowances	1,879	(300)		1,579	1,356	223	
204	National Insurance	405	110		515	526		11
205	Pensions and Gratuities	-						
	OTHER CHARGES	10,508	300	0	10,808	9,210	1,598	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,891			1,891	1,778	113	
303	Fuel and Lubricants	700			700	599	101	
304	Rental and Maintenance of Building	829	-		829	709	120	
305	Maintenance of Infrastructure	-	-					
306	Electricity Charges	1,104	1,826		2,930	2,867	63	
307	Transport, Travel & Postage	3,442	(1,526)		1,916	914	1,002	
308	Telephone Charges	98	-		98	67	31	
309	Other Service Purchased	2,088			2,088	2,080	8	
310	Education Subvention - Grants etc.					-	-	
311	Rates & Taxes & Subventions to LJA		-					
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	6	-		6	-	6	
314	Other	350			350	196	154	
	Under the Estimates						5,381	
	Over the Estimates						11	
	Net Under the Estimates						5,370	
	Issues from the Consolidated Fund					18,053		
	Expenditure for 1994					18,538		
	Due from the Consolidated Fund					(485)		

**P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE**

HEAD 31 - HYDRAULICS DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
	\$'000	5000	\$'000	\$'000	\$000.	\$000	\$000
PROPRIATION EXPENSES	60,004	0	0	60,004	55,660	4,348	4
ELVIPI...OYMENT COSTS	2,874	0	0	2,874	1,853	1,025	4
ALARIES	2,475	0	0	2,475	1,635	840	0
Joel	1,360			1,360	920	440	
Joel and Craft Skilled	367			367	222	145	
Office Support	636			636	439	197	
Operatives & Unskilled	112			112	54	58	
EPA'PENSES	399	0	0	399	218	185	4
Labour Cost	76	-		76	80		4
67	67			67	41	26	
256	256			256	97	159	
teid Gratuities							
CHARGES	57,130		0	57,130	53,807	3,323	0
ees Specific to the Agency							
Equipment & Supplies	619			619	243	376	
and Luoncants	945			945	297	648	
Rem: and Maintenance of Building	525			525	389	136	
lien dee of Infrastructure	50,000			50,000	50,000		
Chmges	840			840	832	8	
Travel & Postage	1,418			1,418	206	1,212	
one Charg,?s	378			378	241	137	
vice Purchased	1,370			1,370	879	491	
id' :oin Subvention - Grants etc.							
ices & Subventions to GA							
on:- Contributions etc.							
venue	1,035			1,035	720	315	
the Estimates						4,348	
too Ghmaies						4	
Esdiriates						4,344	
					56,188		
					55,660		
Censoildatea and					528		

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 32 - HYDROMETEROLOGICAL DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	0, 2:--2 THE st: 14:.....
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'00,)	
	TOTAL APPROPRIATION EXPENSES	56,511	0	0	56,511	46,101	10,410	
	TOTAL EMPLOYMENT COSTS	9,176	0	0	9,176	5,720	3,456	
	WAGES AND SALARIES	5,587	0	0	5,587	3,867	1,720	
101	Administrative	567			567		567	
102	Senior Technical	1,636			1,636	1,528	103	
103	Other Technical and Craft Skilled	2,517			2,517	1,737	780	
104	Clerical and Office Support	360			360	239	121	
105	Semi Skilled Operatives & Unskilled	507			507	363	144	
	OVERHEAD EXPENSES	3,589	0	0	3,589	1,853	1,736	
201	Other Direct Labour Cost	1,583	(50)		1,533	1,088	445	
202	Incentives							
203	Benefits and Allowances	1,774			1,774	506	1,268	
204	National Insurance	232	50		282	259	23	
205	Pensions and Gratuities							
	OTHER CHARGES	47,335	0	0	47,335	40,381	6,954	
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	7,285			7,285	6,203	1,082	
303	Fuel and Lubricants	1,907			1,907	1,416	491	
304	Rental and Maintenance of Building	3,450			3,450	2,340	1,110	
305	Maintenance of Infrastructure	1,159			1,159	671	438	
306	Electricity Charges	300			300	.300		
307	Transport, Travel & Postage	5,371	(68)		5,303	4,534	769	
308	Telephone Charges	480			480	208	272	
309	Other Service Purchased	5,589			5,589	2,984	2,505	
310	Education Subvention - Grants etc.	-						
311	Rates & Taxes & Subventions to UA	-						
312	Subsidies and Contributions etc.	21,376			21,376	21,243	135	
313	Refunds of Revenue							
314	Other	418	68		486	482		
	Under the Estimates						10,410	
	Over the Estimates						0	
	Net Under the Estimates						10,410	
	Issues from the Consolidated Fund Expenditure for 1994					47,532 46,101		
	Due to the Consolidated Fund					1,431		

**P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE**

HEAD 33 - FISHERIES DIVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	6,213	0	0	6,213	4,134	2,101	22
	TOTAL EMPLOYMENT COSTS	2,816	0	0	2,816	1,950	888	22
	WAGES AND SALARIES	2,233	(2)	0	2,231	1,632	607	8
101	Administrative	787	77		864	872		8
102	Senior Technical	515	(84)		431	105	326	
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	276	5		281	269	12	
105	Semi Skilled Operatives & Unskilled	655			655	386	269	
	OVERHEAD EXPENSES	583	2	0	585	318	281	14
201	Other Direct Labour Cost	150			150	72	78	
202	Incentives					-	-	
203	Benefits and Allowances	358			358	155	203	
204	National Insurance	75	2		77	91		14
205	Pensions and Gratuities							
	OTHER CHARGES	3,397	0	0	3,397	2,184	1,213	0
301	Expenses Specific to the Agency						-	
302	Materials, Equipment & Supplies	323			323	255	68	
303	Fuel and Lubricants	458			458	167	291	
304	Rental and Maintenance of Building	631			631	197	434	
305	Maintenance of Infrastructure							
306	Electricity Charges	500			500	499	1	
307	Transport, Travel & Postage	743			743	471	272	
308	Telephone Charges	180			180	141	39	
309	Other Service Purchased	510			510	411	99	
310	Education Subvention - Grants etc.	-						
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	52			52	43	9	
	Under the Estimates						2,101	
	Over the Estimates							22
	Net Under the Estimates						2,079	
	Issues from the Consolidated Fund Expenditure for 1994					4,119	4,134	
	Due to the Consolidated Fund					(15)	- - -	

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

HEAD 34 - MINISTRY OF HEALTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	363,312	0	0	363,312	359,884	6,787	3,359
	TOTAL EMPLOYMENT COSTS	15,632	0	0	15,632	12,298	3,471	137
	WAGES AND SALARIES	10,579	0	0	10,579	8,581	2,135	137
101	Administrative	4,538	(500)		4,038	3,110	928	
102	Senior Technical	682	500		1,182	802	380	
103	Other Technical and Craft Skilled	1,039			1,039	845	194	
104	Clerical and Office Support	2,975			2,975	3,112		137
105	Semi Skilled Operatives & Unskilled	1,345			1,345	712	633	
	OVERHEAD EXPENSES	5,053	0	0	5,053	3,717	1,336	0
201	Other Direct Labour Cost	2,382			2,382	1,655	727	
202	Incentives				-	-		
203	Benefits and Allowances	1,617			1,617	1,145	472	
204	National Insurance	1,054			1,054	917	137	
205	Pensions and Gratuities							
	OTHER CHARGES	347,680	0	0	347,680	347,586	3,316	3,222
301	Expenses Specific to the Agency				-	-		
302	Materials, Equipment & Supplies	2,685	(300)		2,385	2,396		11
303	Fuel and Lubricants	4,500	(60)		4,440	4,403	37	
304	Rental and Maintenance of Building	1,750			1,750	1,441	309	
305	Maintenance of Infrastructure	200			200	-	200	
306	Electricity Charges	1,000	10,000		11,000	10,998	2	
307	Transport, Travel & Postage	7,016	1,060		8,076	6,992	1,084	
308	Telephone Charges	1,800	1,033		2,833	2,520	313	
309	Other Service Purchased	34,000	(10,000)		24,000	23,222	778	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LA							
312	Subsidies and Contributions etc.	279,729	(1,733)		277,996	277,403	593	
313	Refunds of Revenue							
314	Other	15,000			15,000	18,211		3,211
	Under the Estimates						6,787	
	Over the Estimates						3,359	
	Net Under the Estimates						3,428	
	Issues from the Consolidated Fund Expenditure for 1994					359,851 359,884		
	Due to the Consolidated Fund					(33)		

C. MARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH

HEAD 35 - MINISTRY OF HEALTH - NATIONAL HOSPITALS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	538,780	0	0	538,780	535,446	5,536	2,202
	TOTAL EMPLOYMENT COSTS	167,443	22,908	0	190,351	189,903	2,531	2,083
	WAGES AND SALARIES	108,419	23,973	0	132,392	132,471	2,004	2,083
101	Administrative	502	556		1,058	1,058		
102	Senior Technical	48,601	7,641		56,242	58,325		2,083
103	Other Technical and Craft Skilled	21,375	7,516		28,891	28,715	176	
104	Clerical and Office Support	3,229	301		3,530	3,494	36	
105	Semi Skilled Operatives & Unskilled	34,712	7,959		42,671	40,879	1,792	
	OVERHEAD EXPENSES	59,024	(1,065)	0	57,959	57,432	527	0
201	Other Direct Labour Cost	9,446			9,446	9,446		
202	Incentives					-		
203	Benefits and Allowances	35,132	8,235		43,367	43,337	30	
204	National Insurance	14,446	(9,300)		5,146	4,649	497	
205	Pensions and Gratuities							
	OTHER CHARGES	371,337	(22,908)	0	348,429	345,543	3,005	119
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	313,622	(14,000)		299,622	298,441	1,181	
303	Fuel and Lubricants	5,502	(1,000)		4,502	4,566		64
304	Rental and Maintenance of Building	4,194			4,194	3,223	971	
305	Maintenance of Infrastructure	1,500	(650)		850	139	711	
306	Electricity Charges	4,000			4,000	4,000	-	
307	Transport, Travel & Postage	842	662		1,504	1,448	56	
308	Telephone Charges	900	156		1,056	1,056		
309	Other Service Purchased	8,500	4,034		12,534	12,569		35
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	100			100	14	86	
314	Other	32,177	(12,110)		20,067	20,087		20
	Under the Estimates						5,536	
	Over the Estimates						2,202	
	Net Under the Estimates						3,334	
	Issues from the Consolidated Fund					536,557		
	Expenditure for 1994					535,446		
	Due to the Consolidated Fund					1,111		

C. MARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH

**HEAD 36 - MINISTRY OF HEALTH - OTHER HEALTH PROGRAMMES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	5'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENSES		214,242	0	0	214,242	209,133	13,385	8,276
TOTAL EMPLOYMENT COSTS		50,986	0	0	50,986	39,392	11,594	0
WAGES AND SALARIES		39,361	0	0	39,361	29,294	10,067	0
101	Administrative	517			517	241	276	
102	Senior Technical	12,459			12,459	5,159	7,300	
103	Other Technical and Craft Skilled	10,371			10,371	10,371		
104	Clerical and Office Support	1,253			1,253	582	671	
105	Semi Skilled Operatives & Unskilled	14,761			14,761	12,941	1,820	
OVERHEAD EXPENSES		11,625	0	0	11,625	10,098	1,527	0
201	Other Direct Labour Cost	1,471			1,471	1,463	8	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	6,827			6,827	5,591	1,236	
204	National Insurance	3,327			3,327	3,044	283	
205	Pensions and Gratuities							
OTHER CHARGES		163,256	0	0	163,256	169,741	1,791	8,276
301	Expenses Specific to the Agency	-			-	-	-	-
302	Materials, Equipment & Supplies	141,000	(210)		140,790	148,571	-	7,781
303	Fuel and Lubricants	4,800			4,800	3,769	1,031	
304	Rental and Maintenance of Building	850			850	787	63	
305	Maintenance of Infrastructure	100			100	-	100	
306	Electricity Charges	1,500			1,500	1,503	-	3
307	Transport, Travel & Postage	10,506	(540)		9,966	9,511	455	
308	Telephone Charges	1,250			1,250	1,108	142	
309	Other Service Purchased	2,500	600		3,100	3,437	-	337
310	Education Subvention - Grants etc.	-	-		-	-	-	
311	Rates & Taxes & Subventions to LJA	-			-	-	-	
312	Subsidies and Contributions etc.	-			-	-	-	
313	Refunds of Revenue	-			-	-	-	
314	Other	750	150		900	1,055		155
	Under the Estimates						13,385	
	Over the Estimates						8,276	
	Net Under the Estimates						5,109	
	Issues from the Consolidated Fund Expenditure for 1994					203,496		
						209,133		
	Due to the Consolidated Fund					(5,637)		

**C. MARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH**

HEAD 37 - MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	738,039	0	0	738,039	688,690	51,687	2,338
	TOTAL EMPLOYMENT COSTS	24,335	8,182	0	32,517	33,965	890	2,338
	WAGES AND SALARIES	19,955	6,667	0	26,622	27,836	860	2,074
101	Administrative	4,611	3,000		7,611	8,548		937
102	Senior Technical	5,236	(80)		5,156	4,306	850	
103	Other Technical and Craft Skilled	644	290		934	924	10	
104	Clerical and Office Support	8,126	2,439		10,565	11,306		741
105	Semi Skilled Operatives & Unskilled	1,338	1,018		2,356	2,752		396
	OVERHEAD EXPENSES	4,380	1,515	0	5,895	6,129	30	264
201	Other Direct Labour Cost	763	1,215		1,978	1,964	14	
202	Incentives					-		
203	Benefits and Allowances	2,300			2,300	2,284	16	
204	National Insurance	1,317	300		1,617	1,881		264
205	Pensions and Gratuities							
	OTHER CHARGES	713,704	(8,182)	0	705,522	654,725	50,797	0
301	Expenses Specific to the Agency				-	-		
302	Materials, Equipment & Supplies	9,534	(300)		9,234	7,683	1,551	
303	Fuel and Lubricants	2,600	(115)		2,485	1,841	644	
304	Rental and Maintenance of Building	7,145			7,145	5,577	1,568	
305	Maintenance of Infrastructure	1,670			1,670	1,038	632	
306	Electricity Charges	9,012			9,012	9,006	6	
307	Transport, Travel & Postage	9,295			9,295	6,962	2,333	
308	Telephone Charges	1,600			1,600	1,130	470	
309	Other Service Purchased	12,512	-		12,512	11,231	1,281	
310	Education Subvention - Grants etc.	476,175	(4,367)		471,808	452,104	19,704	
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.	112,776			112,776	112,362	414	
313	Refunds of Revenue							
314	Other	71,385	(3,400)		67,985	45,791	22,194	
	Under the Estimates						51,687	
	Over the Estimates						2,338	
	Net Under the Estimates						49,349	
	Issues from the Consolidated Fund					674,769		
	Expenditure for 1994					688,690		
	Due to the Consolidated Fund					(13,921)		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

HEAD 38 - NURSERY SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	54,223	0	0	54,223	44,365	10,548	1,022
	TOTAL EMPLOYMENT COSTS	37,106	0	0	37,106	36,833	1,295	1,022
	WAGES AND SALARIES	33,540	0	0	33,540	33,600	507	567
101	Administrative	5,482			5,482	5,785		303
102	Senior Technical	13,221			13,221	13,485		264
103	Other Technical and Craft Skilled	423			423	315	108	
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	14,414			14,414	14,015	399	
	OVERHEAD EXPENSES	3,566	0	0	3,566	3,233	788	455

201	Other Direct Labour Cost	302			302	19	283	
202	Incentives							
203	Benefits and Allowances	1,051			1,051	546	505	
204	National Insurance	2,213			2,213	2,668		455
205	Pensions and Gratuities							
	OTHER CHARGES	17,117	0	0	17,117	7,532	9,253	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	2,789			2,789	1,097	1,692	
303	Fuel and Lubricants	332			332			
304	Rental and Maintenance of Building	2,879			2,879	1,878	1,001	
305	Maintenance of Infrastructure	1,613			1,613	234	1,379	
306	Electricity Charges	264			264	217	47	
307	Transport, Travel & Postage	1,909			1,909	278	1,631	
308	Telephone Charges	30			30	2	28	
309	Other Service Purchased	5,640			5,640	3,704	1,936	
310	Education Subvention - Grants etc.	1,315			1,315	25	1,290	
311	Rates & Taxes & Subventions to UA				-	-		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	346			346	97	249	
	Under the Estimates						10,548	
	Over the Estimates						1,022	
	Net Under the Estimates						9,526	
	Issues from the Consolidated Fund					40,486		
	Expenditure for 1994					44,365		
	Due to the Consolidated Fund					(3,879)		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

HEAD 39 - PRIMARY SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	98,500	0	0	98,500	106,527	415	8,442
	TOTAL EMPLOYMENT COSTS	75,316	(3,350)	0	82,830	90,741	200	8,111
	WAGES AND SALARIES	64,995	0	0	75,859	82,569	51	6,761
101	Administrative	17,598	(1,500)		16,098	18,039		1,941
102	Senior Technical	26,745	9,750		36,495	40,135		3,640
103	Other Technical and Craft Skilled	1,632	(800)		832	782	50	
104	Clerical and Office Support	203	(130)		73	72	1	
105	Semi Skilled Operatives & Unskilled	18,817	3,544		22,361	23,541		1,180
	OVERHEAD EXPENSES	10,321	(3,350)	0	6,971	8,172	149	1,350
201	Other Direct Labour Cost	3,285	(2,800)		485	353	132	
202	Incentives	-						
203	Benefits and Allowances	2,746	(1,300)		1,446	1,429	17	
204	National Insurance	4,290	750		5,040	6,390		1,350
205	Pensions and Gratuities							
	OTHER CHARGES	23,184	(7,514)	0	15,670	15,786	215	331
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	3,631	(3,615)		16	-	16	
303	Fuel and Lubricants	112	(55)		57	52	5	
304	Rental and Maintenance of Building	5,525	(2,350)		3,175	3,506	-	331
305	Maintenance of Infrastructure	297	12		309	291	18	
306	Electricity Charges	1,050			1,050	1,050		
307	Transport, Travel & Postage	891	(480)		411	312	99	
308	Telephone Charges	94	(60)		34	9	25	
309	Other Service Purchased	10,857	(350)		10,507	10,502	5	
310	Education Subvention - Grants etc.	523	(516)		7	3	4	
311	Rates & Taxes & Subventions to LJA		-			-		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	204	(100)		104	61	43	
	Under the Estimates						514	
	Over the Estimates						8,442	
	Net Under the Estimates						(7,928)	
	Issues from the Consolidated Fund Expenditure for 1994					97,639 106,527		
	Due by the Consolidated Fund					(8,888)		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

HEAD 40 - SECONDARY/MULTILATERAL COMMUNITY HIGH SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	... OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	165,928	0	0	165,928	132,660	33,298	30
	TOTAL EMPLOYMENT COSTS	133,722	0	0	133,722	112,720	21,002	0
	WAGES AND SALARIES	111,932	0	0	111,932	96,919	15,013	0
101	Administrative	40,697			40,697	37,602	3,095	
102	Senior Technical	47,614			47,614	43,235	4,379	
103	Other Technical and Craft Skilled	5,346			5,346	2,337	3,009	
104	Clerical and Office Support	3,309			3,309	2,043	1,266	
105	Semi Skilled Operatives & Unskilled	14,966			14,966	11,702	3,264	
	OVERHEAD EXPENSES	21,790	0	0	21,790	15,801	5,989	0
201	Other Direct Labour Cost	11,248			11,248	7,483	3,765	
202	Incentives				-	-	-	
203	Benefits and Allowances	3,155			3,155	1,639	1,516	
204	National Insurance	7,387			7,387	6,679	708	
205	Pensions and Gratuities				-	-	-	
	OTHER CHARGES	32,206	0	0	32,206	19,940	12,296	30
301	Expenses Specific to the Agency				-	-	-	
302	Materials, Equipment & Supplies	3,985			3,985	776	3,209	
303	Fuel and Lubricants	110			110	67	43	
304	Rental and Maintenance of Building	4,854			4,854	4,326	528	
305	Maintenance of Infrastructure	1,674			1,674	607	1,067	
306	Electricity Charges	2,793			2,793	1,396	1,397	
307	Transport, Travel & Postage	1,718			1,718	726	992	
308	Telephone Charges	18			18	6	12	
309	Other Service Purchased	15,613			15,613	11,535	4,078	
310	Education Subvention - Grants etc.	1,309			1,309	339	970	
311	Rates & Taxes & Subventions to UA				-	-	-	
312	Subsidies and Contributions etc.				-	-	-	
313	Refunds of Revenue				-	-	-	
314	Other	132			132	162	-	30
	Under the Estimates						33,298	
	Over the Estimates						30	
	Net Under the Estimates						33,268	
	Issues from the Consolidated Fund Expenditure for 1994					115,720 132,660		
	Due to the Consolidated Fund					----- (16,940) ---		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

HEAD 41 - TECHNICAL AND VOCATIONAL SCHOOLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	58,019	0	0	58,019	48,750	9,687	418
	TOTAL EMPLOYMENT COSTS	29,151	750	0	29,901	26,074	4,245	418
	WAGES AND SALARIES	18,223	(400)	0	17,823	15,813	2,428	418
101	Administrative	1,669	-		1,669	1,654	15	
102	Senior Technical	11,747	(180)		11,567	9,533	2,034	
103	Other Technical and Craft Skilled	2,277	(400)		1,877	1,498	379	
104	Clerical and Office Support	1,562	180		1,742	2,022		280
105	Semi Skilled Operatives & Unskilled	968			968	1,106		138
	OVERHEAD EXPENSES	10,928	1,150	0	12,078	10,261	1,817	0
201	Other Direct Labour Cost	8,995			8,995	7,642	1,353	
202	Incentives							
203	Benefits and Allowances	730	1,150		1,880	1,580	300	
204	National Insurance	1,203			1,203	1,039	164	
205	Pensions and Gratuities							
	OTHER CHARGES	28,868	(750)	0	28,118	22,676	5,442	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	13,438	(250)		13,188	11,399	1,789	
303	Fuel and Lubricants	803	(500)		303	281	22	
304	Rental and Maintenance of Building	3,946			3,946	2,615	1,331	
305	Maintenance of Infrastructure	1,800			1,800	1,034	766	
306	Electricity Charges	800			800	800		
307	Transport, Travel & Postage	2,289			2,289	931	1,358	
308	Telephone Charges							
309	Other Service Purchased	5,747			5,747	5,592	155	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	45			45	24	21	
	Under the Estimates						9,687	
	Over the Estimates						418	
	Net Under the Estimates						9,269	
	Issues from the Consolidated Fund					43,414		
	Expenditure for 1994					48,750		
	Due to the Consolidated Fund					(5,336)		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 42 - PRACTICAL INSTRUCTION CENTRES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENTS +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATE
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	21,422	0	0	21,422	7,597	13,825	0
	TOTAL EMPLOYMENT COSTS	12,049	0	0	12,049	4,442	7,607	0
	WAGES AND SALARIES	9,832	0	0	9,832	3,696	6,136	0
101	Administrative	2,435			2,435	1,516	919	
102	Senior Technical	3,979			3,979	939	3,040	
103	Other Technical and Craft Skilled	789			789	62	727	
104	Clerical and Office Support	294			294	19	275	
105	Semi Skilled Operatives & Unskilled	2,335			2,335	1,160	1,175	
	OVERHEAD EXPENSES	2,217	0	0	2,217	746	1,471	0
201	Other Direct Labour Cost	1,307			1,307	250	1,057	
202	Incentives							
203	Benefits and Allowances	261			261	183	78	
204	National Insurance	649			649	313	336	
205	Pensions and Gratuities							
	OTHER CHARGES	9,373	0	0	9,373	3,155	6,218	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,438			1,438	555	883	
303	Fuel and Lubricants	86			86		86	
304	Rental and Maintenance of Building	1,720			1,720	346	1,374	
305	Maintenance of Infrastructure	705			705	100	605	
306	Electricity Charges	500			500	250	250	
307	Transport, Travel & Postage	620			620	19	601	
308	Telephone Charges	40			40		40	
309	Other Service Purchased	2,764			2,764	1,689	1,075	
310	Education Subvention - Grants etc.	1,300			1,300	146	1,154	
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	200			200	50	150	
	Under the Estimates						13,825	
	Over the Estimates						0	
	Net Under the Estimates						13,825	
	Issues from the Consolidated Fund Expenditure for 1994					7,469 7,597		
	Due to the Consolidated Fund					(128)		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

HEAD 43- TEACHERS TRAINING INSTITUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	56,572	0	0	56,572	46,889	10,428	745
	TOTAL EMPLOYMENT COSTS	20,251	190	0	20,441	19,988	1,172	719
	WAGES AND SALARIES	13,633	535	0	14,168	14,736	117	685
101	Administrative	442			442	536		94
102	Senior Technical	10,357	(285)		10,072	10,360		288
103	Other Technical and Craft Skilled	293			293	178	115	
104	Clerical and Office Support	480	820		1,300	1,298	2	
105	Semi Skilled Operatives & Unskilled	2,061			2,061	2,364		303
	OVERHEAD EXPENSES	6,618	(345)	0	6,273	5,252	1,055	34
201	Other Direct Labour Cost	5,345	(1,935)		3,410	2,543	867	
202	Incentives	-			-	-	-	-
203	Benefits and Allowances	373	1,590		1,963	1,775	188	
204	National Insurance	900			900	934		34
205	Pensions and Gratuities	-			-	-	-	-
	OTHER CHARGES	36,321	(190)	0	36,131	26,901	9,256	26
301	Expenses Specific to the Agency	-			-	-	-	-
302	Materials, Equipment & Supplies	1,037			1,037	816	221	
303	Fuel and Lubricants	728			728	518	210	
304	Rental and Maintenance of Building	1,790			1,790	1,040	750	
305	Maintenance of Infrastructure	2,960			2,960	302	2,658	
306	Electricity Charges	600			600	600	-	
307	Transport, Travel & Postage	932			932	420	512	
308	Telephone Charges	82			82	108	-	26
309	Other Service Purchased	6,810			6,810	6,517	293	
310	Education Subvention - Grants etc.	-			-	-	-	-
311	Rates & Taxes & Subventions to UA	-			-	-	-	-
312	Subsidies and Contributions etc.	-			-	-	-	-
313	Refunds of Revenue	-			-	-	-	-
314	Other	21,382	(190)		21,192	16,580	4,612	
	Under the Estimates						10,428	
	Over the Estimates						745	
	Net Under the Estimates						9,683	
	Issues from the Consolidated Fund					40,790		
	Expenditure for 1994					46,889		
	Due to the Consolidated Fund					(6,099)		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

**HEAD 44 - RESOURCE CENTRE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	41,820	0	0	41,820	36,212	5,694	86
	TOTAL EMPLOYMENT COSTS	7,121	150	0	7,271	4,543	2,790	62
	WAGES AND SALARIES	5,750	350	0	6,100	3,879	2,283	62
101	Administrative	1,281			1,281	1,159	122	
102	Senior Technical	2,386			2,386	540	1,846	
103	Other Technical and Craft Skilled	657			657	388	269	
104	Clerical and Office Support	922	350		1,272	1,334		62
105	Semi Skilled Operatives & Unskilled	504			504	458	46	
	OVERHEAD EXPENSES	1,371	(200)	0	1,171	664	507	0
201	Other Direct Labour Cost	565			565	207	358	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	306			306	243	63	
204	National Insurance	500	(200)		300	214	86	
205	Pensions and Gratuities	-			-	-	-	
	OTHER CHARGES	34,699	(150)	0	34,549	31,669	2,904	24
301	Expenses Specific to the Agency	-			-	-	-	
302	Materials, Equipment & Supplies	8,294	(150)		8,144	6,677	1,467	
303	Fuel and Lubricants	1,000			1,000	520	480	
304	Rental and Maintenance of Building	1,750			1,750	1,492	258	
305	Maintenance of Infrastructure	210			210	234		
306	Electricity Charges	500			500	500		24
307	Transport, Travel & Postage	12,650			12,650	12,369	281	
308	Telephone Charges	85			85	56	29	
309	Other Service Purchased	10,000			10,000	9,721	279	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	210			210	100	110	
	Under the Estimates						5,694	
	Over the Estimates						86	
	Net Under the Estimates						5,608	
	Issues from the Consolidated Fund Expenditure for 1994					33,996		
						36,212		
	Due to the Consolidated Fund					(2,216)		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

HEAD 45 - DEPARTMENT OF CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	51,322	0	0	51,322	46,676	5,006	360
	TOTAL EMPLOYMENT COSTS	8,555	200	0	8,755	8,214	901	360
	WAGES AND SALARIES	7,545	30	0	7,575	7,242	693	360
101	Administrative	2,125	(170)		1,955	1,406	549	
102	Senior Technical	1,700	(500)		1,200	1,056	144	
103	Other Technical and Craft Skilled	1,300	(100)		1,200	1,225		25
104	Clerical and Office Support	1,420	-		1,420	1,626		206
105	Semi Skilled Operatives & Unskilled	1,000	800		1,800	1,929		129
	OVERHEAD EXPENSES	1,010	170	0	1,180	972	208	0
k01	Other Direct Labour Cost	79	170		249	202	47	
202	Incentives	-						
203	Benefits and Allowances	331			331	295	36	
204	National Insurance	600			600	475	125	
205	Pensions and Gratuities							
	OTHER CHARGES	42,767	(200)	0	42,567	38,462	4,105	0
301	Expenses Specific to the Agency				-	-		
302	Materials, Equipment & Supplies	1,030	(170)		860	733	127	
303	Fuel and Lubricants	200	(150)		50	31	19	
304	Rental and Maintenance of Building	5,759			5,759	4,591	1,168	
305	Maintenance of Infrastructure	200	50		250	247	3	
306	Electricity Charges	1,500			1,500	750	750	
307	Transport, Travel & Postage	2,078	70		2,148	1,984	164	
308	Telephone Charges	300			300	255	45	
309	Other Service Purchased	8,000			8,000	7,879	121	
310	Education Subvention - Grants etc.	3,700			3,700	2,677	1,023	
311	Rates & Taxes & Subventions to L/A				-	-		
312	Subsidies and Contributions etc.	8,000			8,000	7,336	664	
313	Refunds of Revenue				-	-		
314	Other	12,000			12,000	11,979	21	
	Under the Estimates						5,006	
	Over the Estimates							360
	Net Under the estimates						4,646	
	Issues from the Consolidated Fund					45,210		
	Expenditure for 1994					46,676		
	Due to the Consolidated Fund					(1,466)		

HYDAR ALLLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

HEAD 46 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	331,233	0	0	331,233	273,736	59,856	2,359
	TOTAL EMPLOYMENT COSTS	44,746	0	0	44,746	38,669	6,077	0
	WAGES AND SALARIES	33,472	(150)	0	33,322	27,808	5,514	
101	Administrative	5,486			5,486	4,921	565	
102	Senior Technical	3,056			3,056	2,457	599	
103	Other Technical and Craft Skilled	8,242			8,242	6,128	2,114	
104	Clerical and Office Support	4,142	(150)		3,992	3,936	56	
105	Semi Skilled Operatives & Unskilled	12,546			12,546	10,366	2,180	
	OVERHEAD EXPENSES	11,274	150	0	11,424	10,861	563	0
201	Other Direct Labour Cost	1,168	1,030		2,198	2,154	44	
202	Incentives					-		
203	Benefits and Allowances	6,689			6,689	6,406	283	
204	National Insurance	3,417	(880)		2,537	2,301	236	
205	Pensions and Gratuities							
	OTHER CHARGES	286,487	0	0	286,487	235,067	53,779	2,359
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	4,850	450		5,300	4,702	598	
303	Fuel and Lubricants	3,000	(460)		2,540	2,083	457	
304	Rental and Maintenance of Building	7,993	(290)		7,703	7,679	24	
305	Maintenance of Infrastructure	85			85	85		
306	Electricity Charges	4,400			4,400	6,759		2,359
307	Transport, Travel & Postage	6,580			6,580	5,622	958	
308	Telephone Charges	1,000			1,000	485	515	
309	Other Service Purchased	11,107	300		11,407	10,861	546	
310	Education Subvention - Grants etc.	1,042			1,042	1,000	42	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc_	32,430			32,430	32,430	-	
313	Refunds of Revenue						-	
314	Other	214,000			214,000	163,361	50,639	
	Under the Estimates						59,856	
	Over the Estimates						2,359	
	Net Under the Estimates						57,497	
	Issues from the Consolidated Fund					323,931		
	Expenditure for 1994					273,736		
	Due to the Consolidated Fund					50,195		

Contingencies Fund Advance Warrant
No, 17/94 dated 94-11-02 for \$2_5M was
issued under sunhead 306.

C. MOORE
PERMANENT SECRETARY
MINISTRY OF LABOUR, HUMAN SERVICES
AND SOCIAL SECURITY

**HEAD 47 - MINISTRY OF FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$000	\$000	\$'000	\$'000	\$'000	\$ 000
	TOTAL APPROPRIATION EXPENSES	3,094,509	0	0	3,094,509	2,368,465	898,335	172,291
	TOTAL EMPLOYMENT COSTS	1,035,018	3,160	0	1,038,178	932,727	105,451	0
	WAGES AND SALARIES	1,028,451	2,668	0	1,031,119	926,218	104,901	
101	Administrative	9,018			9,018	8,756	262	
102	Senior Technical	6,555	2,271		8,826	8,719	107	
103	Other Technical and Craft Skilled	5,615	0		5,615	3,847	1,768	
104	Clerical and Office Support	5,593			5,593	5,501	92	
105	Semi Skilled Operatives & Unskilled	1,670	397		2,067	2,067		
111	Revision of Wages and Salaries	1,000,000			1,000,000	897,328	102,672	
	OVERHEAD EXPENSES	6,567	492	0	7,059	6,509	550	0
201	Other Direct Labour Cost	2,100	492		2,592	2,592		
201	Incentives							
203	Benefits and Allowances	2,787	0		2,787	2,449	338	
204	National Insurance	1,680			1,680	1,468	212	
205	Pensions and Gratuities							
	OTHER CHARGES	2,059,491	(3,160)	0	2,056,331	1,435,738	792,884	172,291
301	Expenses Specific to the Agency	"			-	-		
302	Materials, Equipment & Supplies	15,500	(500)		15,000	14,159	841	
303	Fuel and Lubricants	4,000	0		4,000	2,218	1,782	
304	Rental and Maintenance of Building	6,849	10,000		16,849	11,384	5,465	
305	Maintenance of Infrastructure	-	-		-	-		
306	Electricity Charges	8,940			8,940	181,231	-	172,291
307	Transport, Travel & Postage	9,407			9,407	2,715	6,692	
308	Telephone Charges	4,500	(31)		4,469	2,098	2,371	
309	Other Service Purchased	75,280	(10,000)		65,280	42,122	23,158	
310	Education Subvention - Grants etc.		-		-	-		
311	Rates & Taxes & Subventions to L/A		-		-	-		
312	Subsidies and Contributions etc.	1,880,015	(1,476)		1,78,539	1,170,307	708,232	
313	Refunds of Revenue	-	-		-	-		
314	Other	55,000	(1,153)		53,847	9,504	44,343	
	Under the Estimates						898,335	
	Over the Estimates						172,291	
	Net Under the Estimates						726,044	
	Issues from the Consolidated Fund Expenditure for 1993					3,163,111 2,368,465		
	Due to the Consolidated Fund					794,646		
	Contingencies Fund Advance Warrant No.33/94 dated 94-12-30 for 4175.7M & No. 34/94 dated 94-12-13 for \$124M was issued under subhead 312.							

**M. PERTAB
DEPUTY SECRETARY TO THE TREA - ' IRY
MINISTRY OF FINANCE**

**HEAD 48 - ACCOUNTANT GENERAL'S DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	EXPEND- ITURE	TOTAL UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$-000	\$-000	\$-000	\$'000	\$'000	\$'000	5-000
	TOTAL APPROPRIATION EXPENSES	531,575	0	0	531,575	414,451	117,124	0
	TOTAL EMPLOYMENT COSTS	55,659	5,000	0	60,659	57,326	3,333	0
	WAGES AND SALARIES	24,219	(340)	0	23,879	22,381	1,498	0
101	Administrative	11,401			11,401	10,712	689	
102	Senior Technical						-	
103	Other Technical and Craft Skilled	2,324			2,324	2,127	197	
104	Clerical and Office Support	10,094	(340)		9,754	9,376	378	
105	Semi Skilled Operatives & Unskilled	400			400	166	234	
	OVERHEAD EXPENSES	31,440	5,340	0	36,780	34,945	1,835	0
201	Other Direct Labour Cost	2,192	(130)		2,062	1,886	176	
202	Incentives							
203	Benefits and Allowances	811	130		941	912	29	
204	National Insurance	1,158	340		1,498	1,411	87	
205	Pensions and Gratuities	27,279	5,000		32,279	30,736	1,543	
	OTHER CHARGES	475,916	(5,000)	0	470,916	357,125	113,791	0
301	Expenses Specific to the Agency	-			-	-	-	
302	Materials, Equipment & Supplies	1,732			1,732	930	802	
303	Fuel and Lubricants	263			263	120	143	
304	Rental and Maintenance of Building	-			-	-	-	
305	Maintenance of Infrastructure	-			-	-	-	
306	Electricity Charges	-			-	-	-	
307	Transport, Travel & Postage	104,025	(4,000)		100,025	56,526	43,499	
308	Telephone Charges	-			-	-	-	
309	Other Service Purchased	2,896			2,896	1,301	1,595	
310	Education Subvention - Grants etc.	-			-	-	-	
311	Rates & Taxes & Subventions to VA	-			-	-	-	
312	Subsidies and Contributions etc.	-			-	-	-	
313	Refunds of Revenue	15,000	(8,500)		6,500	2,839	3,661	
314	Other	352,000	7,500		359,500	295,409	64,091	
	Under The Estimates						117,124	
	Over the Estimates						0	
	Net Under the Estimates						117,124	
	Issues from the Consolidated Fund					432,013		
	Expenditure for 1993					414,451		
	Due to the Consolidated Fund					17,562		

M. PERTAB
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

HEAD 49 - CUSTOMS AND EXCISE DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES \$ 000	VIREMENT + (-) \$ 000	SUPPLEMENTARY PROVISION ESTIMATES \$ 000	REVISED ESTIMATES \$ 000	TOTAL EXPENDITURE \$ 000	UNDER THE REVISED ESTIMATES \$ 000	OVER THE REVISED ESTIMATES \$ 000
	TOTAL APPROPRIATION EXPENSES	161,166	0	0	161,166	148,383	21,088	8,305
	TOTAL EMPLOYMENT COSTS	77,756	0	0	77,756	64,616	13,140	
	WAGES AND SALARIES	46,156	0	0	46,156	38,657	7,499	
101	Administrative	7,642			7,642	7,259	383	
102	Senior Technical	-						
103	Other Technical and Craft Skilled	22,773			22,773	18,230	4,543	
104	Clerical and Office Support	4,135			4,135	3,351	784	
105	Semi Skilled Operatives & Unskilled	11,606			11,606	9,817	1,789	
	OVERHEAD EXPENSES	31,600	0	0	31,600	25,959	5,641	0
201	Other Direct Labour Cost	23,000			23,000	19,876	3,124	
202	Incentives							
203	Benefits and Allowances	6,100	(600)		5,500	3,444	2,056	
204	National Insurance	2,500	600		3,100	2,639	461	
205	Pensions and Gratuities							
	OTHER CHARGES	83,410	0	0	83,410	83,767	7,948	8,305
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	2,200			2,200	1,846	354	
303	Fuel and Lubricants	3,500	(1,480)		2,020	1,817	203	
304	Rental and Maintenance of Building	3,690	180		3,870	3,038	832	
305	Maintenance of Infrastructure							
306	Electricity Charges	4,500			4,500	5,256		756
307	Transport, Travel & Postage	8,590			8,590	14,147		5,557
308	Telephone Charges	310			310	288	22	
309	Other Service Purchased	3,720	1,200		4,920	4,919	1	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.	6,400			6,400		6,400	
313	Refunds of Revenue	48,000			48,000	47,864	136	
314	Other	2,500	100		2,600	4,592		1,992
	Under the Estimates						21,088	
	Over the Estimates						8,305	
	Net Under the Estimates						12,783	
	Issues from the Consolidated Fund					142,847		
	Expenditure for 1993					148,383		
	Due to the Consolidated Fund					(5,536)		
	Contingencies Fund Advance Warrant No. 22/94 dated 94-12-08 for \$12M was issued under subheads 301, 306, 307 & 314.							

M. PERTAB
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

**HEAD 50 - INLAND REVENUE DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR NEEDED 31 DECEMBER 1994**

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	244,729	0	0	244,729	215,710	30,248	1,229
	TOTAL EMPLOYMENT COSTS	47,796	300	0	48,096	46,580	1,516	0
	WAGES AND SALARIES	42,535	0	0	42,535	41,212	1,323	0
101	Administrative	6,705	511		7,216	7,188	28	
102	Senior Technical	12,692	100		12,792	12,629	163	
103	Other Technical and Craft Skilled	1,949			1,949	1,679	270	
104	Clerical and Office Support	19,274	(699)		18,575	17,740	835	
105	Semi Skilled Operatives & Unskilled	1,915	88		2,003	1,976	27	
	OVERHEAD EXPENSES	5,261	300	0	5,561	5,368	193	0
201	Other Direct Labour Cost	2,141			2,141	2,140	1	
202	Incentives							
203	Benefits and Allowances	983			1,283	1,122	161	
204	National Insurance	2,137	300		2,137	2,106	31	
205	Pensions and Gratuities							
	OTHER CHARGES	196,933	(300)	0	196,633	169,130	28,732	1,229
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	19,682	2,550		22,232	23,461		1,229
303	Fuel and Lubricants	1,895	(975)		920	873	47	
304	Rental and Maintenance of Building	3,925	175		4,100	3,983	117	
305	Maintenance of Infrastructure							
306	Electricity Charges	3,065	2,000		5,065	4,942	123	
307	Transport, Travel & Postage	3,746	550		4,296	4,270	26	
308	Telephone Charges	115	100		215	199	16	
309	Other Service Purchased	11,854	5,495		17,349	17,348	1	
310	Education Subvention - Grants etc.	575	218		793	793		
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc							
313	Refunds of Revenue	150,000	(10,459)		139,541	111,140	28,401	
314	Other	2,076	46		2,122	2,121	1	
	Under the Estimates							
	Over the Estimates						30,248	
	Net Under the Estimates						1,229	
							29,019	
	Issues from the Consolidated Fund					223,877		
	Expenditure for 1994					215,710		
	Due to the Consolidated Fund					8,167		
	Contingencies Fund Advance Warrant							
	No 11/94 dated 94-10-11 for \$1 8M was							
	issued under subhead 302.							

**M.S. PERTAB
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE**

**HEAD 51 - MINISTRY OF TRADE, TOURISM AND INDUSTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	77,849	0	0	77,849	67,083	10,766	0
	TOTAL EMPLOYMENT COSTS	10,855	0	0	10,855	9,965	890	0
	WAGES AND SALARIES	9,283	0	0	9,283	8,509	774	0
101	Administrative	3,267		-	3,267	2,882	385	
102	Senior Technical	3,487			3,487	3,214	273	
103	Other Technical and Craft Skilled	1,141			1,141	1,121	20	
104	Clerical and Office Support	1,167		-	1,167	1,084	83	
105	Semi Skilled Operatives & Unskilled	221			221	208	13	
	OVERHEAD EXPENSES	1,572	0	0	1,572	1,456	116	0
201	Other Direct Labour Cost	713	(44)		669	576	93	
202	Incentives					-		
203	Benefits and Allowances	403			403	398	5	
204	National Insurance	456	44		500	482	18	
205	Pensions and Gratuities					-		
	OTHER CHARGES	66,994	0	0	66,994	57,118	9,876	0
301	Expenses Specific to the Agency					-		
302	Materials, Equipment & Supplies	2,500			2,500	1,485	1,015	
303	Fuel and Lubricants	800			800	607	193	
304	Rental and Maintenance of Building	505	400		905	819	86	
305	Maintenance of Infrastructure					-		
306	Electricity Charges	3,600			3,600	182	3,418	
307	Transport, Travel & Postage	1,400			1,400	773	627	
308	Telephone Charges	1,512			1,512	801	711	
309	Other Service Purchased	4,478			4,478	3,218	1,260	
310	Education Subvention - Grants etc.					-		
311	Rates & Taxes & Subventions to UA	500			500	316	184	
312	Subsidies and Contributions etc.	49,899			49,899	47,731	2,168	
313	Refunds of Revenue					-		
314	Other	1,800	(400)		1,400	1,186	214	
	Under the Estimates						10,766	
	Over the Estimates						0	
	Net Under the Estimates						10,766	
	Issues from the Consolidated Fund Expenditure for 1994					67,360	67,083	
	Due to the Consolidated Fund					277		

**M. KHAN
PERMANENT SECRETARY (Ag.)
MINISTRY OF TRADE, TOURISM & INDUSTRY**

**HEAD 52 - MINISTRY OF PUBLIC WORKS COMMUNICATION AND REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	377,995	0	0	377,995	371,998	34,171	28,174
	TOTAL EMPLOYMENT COSTS	20,669	8	0	20,677	18,121	2,556	0
	WAGES AND SALARIES	14,346	8	0	14,354	13,475	879	
101	Administrative	3,090	637		3,727	3,699	28	
102	Senior Technical	2,619	(749)		1,870	1,713	157	
103	Other Technical and Craft Skilled	2,736	-		2,736	2,624	112	
104	Clerical and Office Support	3,550			3,550	3,048	502	
105	Semi Skilled Operatives & Unskilled	2,351	120		2,471	2,391	80	
	OVERHEAD EXPENSES	6,323	0	0	6,323	4,646	1,677	0
201	Other Direct Labour Cost	3,751			3,751	2,622	1,129	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	1,072			1,072	717	355	
204	National Insurance	1,500			1,500	1,307	193	
205	Pensions and Gratuities	-			-	-	-	
	OTHER CHARGES	357,326	(8)	0	357,318	353,877	31,615	28,174
301	Expenses Specific to the Agency	10,000			10,000	13,328	-	3,328
302	Materials, Equipment & Supplies	5,057		-	5,057	4,516	541	
303	Fuel and Lubricants	4,000			4,000	3,996	4	
304	Rental and Maintenance of Building	39,567			39,567	39,563	4	
305	Maintenance of Infrastructure	67,230	-		67,230	92,076		24,846
306	Electricity Charges	12,000	(1,708)		10,292	8,235	2,057	
307	Transport, Travel & Postage	5,640	1,000		6,640	6,453	187	
308	Telephone Charges	1,568			1,568	351	1,217	
309	Other Service Purchased	20,010			20,010	20,009	1	
310	Education Subvention - Grants etc.	16,342	(1,000)		15,342	10,978	4,364	
311	Rates & Taxes & Subventions to UA	114,089		-	114,089	112,017	2,072	
312	Subsidies and Contributions etc.	61,323	1,700		63,023	41,867	21,156	
313	Refunds of Revenue	-			-	-	-	
314	Other	500			500	488	12	
	Under the Estimates						34,171	
	Over the Estimates						28,174	
	Net Under the Estimates						5,997	
	Issues from the Consolidated Fund Expenditure for 1994					355,729		
						371,998		
	Due to the Consolidated Fund					(16,269)		

Contingencies Fund Advance Warrant No. 10/94 dated 94-10-11 for \$25M & No.23/94 dated 94-12-08 for \$3.4M was issued under subhead 305 and 301.

**G. SAHAI
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS COMMUNICATION
AND REGIONAL DEVELOPMENT**

**HEAD 53 - CIVIL AVIATION DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED • ESTIMATES	OVER THE REVISED ESTIMATES
		\$' 000	\$'000	\$000	\$' 000	\$'000	\$' 000	\$000
	TOTAL APPROPRIATION EXPENSES	163,911	0	0	163,911	152,568	11,343	0
	TOTAL EMPLOYMENT COSTS	34,528	852	0	35,380	34,488	892	0
	WAGES AND SALARIES	25,775	90	0	25,865	25,561	304	0
101	Administrative	5,960	(484)		5,476	5,474	2	
102	Senior Technical	7,667	58		7,725	7,589	136	
103	Other Technical and Craft Skilled	8,293	632		8,925	8,791	134	
104	Clerical and Office Support	940	(86)		854	841	13	
105	Semi Skilled Operatives & Unskilled	2,915	(30)		2,885	2,866	19	
	OVERHEAD EXPENSES	8,753	762	0	9,515	8,927	588	0
201	Other Direct Labour Cost	5,200	650		5,850	5,502	348	
202	Incentives							
203	Benefits and Allowances	2,668			2,668	2,434	234	
204	National Insurance	885	112		997	991	6	
205	Pensions and Gratuities							
	OTHER CHARGES	129,383	(852)	0	128,531	118,080	10,451	0
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	10,458	120		10,578	10,230	348	
303	Fuel and Lubricants	6,000			6,000	5,819	181	
304	Rental and Maintenance of Building	7,960			7,960	7,530	430	
305	Maintenance of Infrastructure	16,000	136		16,136	16,136	0	
306	Electricity Charges	6,000			6,000	3,500	2,500	
307	Transport, Travel & Postage	11,445	(170)		11,275	11,209	66	
308	Telephone Charges	1,000			1,000	946	54	
309	Other Service Purchased	65,000	(1,172)		63,828	59,668	4,160	
310	Education Subvention - Grants etc.	-			-			
311	Rates & Taxes & Subventions to UA	-			-			
312	Subsidies and Contributions etc.	5,000			5,000	2,500	2,500	
313	Refunds of Revenue	-			-			
314	Other	520	234		754	542	212	
	Under the Estimates						11,343	
	Over the Estimates						0	
	Net Under the Estimates						11,343	
	Issues from the Consolidated Fund Expenditure for 1994					154,581 152,568		
	Due to the Consolidated Fund					2,013		

**G. SAHA!
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS COMMUNICATION
AND REGIONAL DEVELOPMENT**

HEAD 54 - REGION 1 - BARIMA/WAINI (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	46,295	0	0	46,295	40,881	5,414	0
	TOTAL EMPLOYMENT COSTS	15,995	0	0	15,995	10,783	5,212	0
	WAGES AND SALARIES	10,210	186	0	10,396	9,249	1,147	0
101	Administrative	983	-		983	778	205	
102	Senior Technical	94			94	84	10	
103	Other Technical and Craft Skilled	2,678	186		2,864	2,814	50	
104	Clerical and Office Support	1,446			1,446	1,382	64	
105	Semi Skilled Operatives & Unskilled	5,009			5,009	4,191	818	
	OVERHEAD EXPENSES	5,785	(186)	0	5,599	1,534	4,065	0
201	Other Direct Labour Cost	4,380	(186)		4,194	435	3,759	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	505			505	456	49	
204	National Insurance	900			900	643	257	
205	Pensions and Gratuities							
	OTHER CHARGES	30,300	0	0	30,300	30,098	202	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	755			755	755		
303	Fuel and Lubricants	5,795	-		5,795	5,790	5	
304	Rental and Maintenance of Building	1,370			1,370	1,330	40	
305	Maintenance of Infrastructure	16,335			16,335	16,335	0	
306	Electricity Charges	-			-	-	-	
307	Transport, Travel & Postage	3,060			3,060	3,055	5	
308	Telephone Charges	25			25	4	21	
309	Other Service Purchased	400			400	400	-	
310	Education Subvention - Grants etc.	-			-	-	-	
311	Rates & Taxes & Subventions to L/A	-			-	-	-	
312	Subsidies and Contributions etc.	-			-	-	-	
313	Refunds of Revenue	-			-	-	-	
314	Other	2,560			2,560	2,429	131	
	Under the Estimates							
	Over the Estimates						5,414	
	Net Under the Estimates						0	
							5,414	
	Issues from the Consolidated Fund					41,212		
	Expenditure for 1994					40,881		
	Due to the Consolidated Fund					331		

N. PERSAUD
REGIONAL EXECUTIVE OFFICER
REGION 1

HEAD 55 - REGION 1 - BARIMAJWAINI (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +/-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		1,000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	6,144	0	0	6,144	6,014	130	0
	TOTAL EMPLOYMENT COSTS	326	0	0	326	246	80	0
	WAGES AND SALARIES	184	0	0	184	180	4	
101	Administrative							
102	Senior Technical							
103	Other Technical and Craft Skilled	81			81	78	3	
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	103			103	102	1	
	OVERHEAD EXPENSES	142	0	0	142	66	76	0
201	Other Direct Labour Cost	49			49	49		
202	Incentives							
203	Benefits and Allowances	7			7	7	-	
204	National Insurance	86			86	10	76	
205	Pensions and Gratuities	-						
	OTHER CHARGES	5,818	0	0	5,818	5,768	50	0
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	250			250	250		
303	Fuel and Lubricants	3,687			3,687	3,684	3	
304	Rental and Maintenance of Building	1,080			1,080	1,079	1	
305	Maintenance of Infrastructure	-						
306	Electricity Charges	-						
307	Transport, Travel & Postage	341			341	316	25	
308	Telephone Charges	-						
309	Other Service Purchased	185			185	185		
310	Education Subvention - Grants etc.	-						
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	275			275	254	21	
	Under the Estimates						130	
	Over the Estimates						0	
	Net Under the Estimates						130	
	Issues from the Consolidated Fund Expenditure for 1994					6,066 6,014		
	Due to the Consolidated Fund					52 -----		

N. PERSAUD
REGIONAL EXECUTIVE OFFICER
REGION 1

HEAD 56 - REGION 1 - BARIMA/VVAINI (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	8000	\$'000	\$ '000	\$000	\$'000	\$ '000
	TOTAL APPROPRIATION EXPENSES	53,580	0	0	53,580	46,669	6,911	0
	TOTAL EMPLOYMENT COSTS	31,403	0	0	31,403	25,501	5,902	0
	WAGES AND SALARIES	21,334	0	0	21,334	17,478	3,856	0
101	Administrative	3,441			3,441	2,165	1,276	
102	Senior Technical	4,709			4,709	3,417	1,292	
103	Other Technical and Craft Skilled	396			396	74	322	
104	Clerical and Office Support	106			106	49	57	
105	Semi Skilled Operatives & Unskilled	12,682			12,682	11,773	909	
	OVERHEAD EXPENSES	10,069	0	0	10,069	8,023	2,046	0
201	Other Direct Labour Cost	293			293	245	48	
202	incentives							
203	Benefits and Allowances	8,176			8,176	6,203	1,973	
204	National Insurance	1,600			1,600	1,575	25	
205	Pensions and Gratuities							
	OTHER CHARGES	22,177	0	0	22,177	21,168	1,009	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	3,198			3,198	3,129	69	
303	Fuel and Lubricants	1,717			1,717	1,717	0	
304	Rental and Maintenance of Building	6,223			6,223	5,892	331	
305	Maintenance of Infrastructure							
306	Electricity Charges					-	-	
307	Transport, Travel & Postage	4,479			4,479	4,257	222	
308	Telephone Charges	60			60	60	0	
309	Other Service Purchased	1,000			1,000	879	121	
310	Education Subvention - Grants etc.	1,500			1,500	1,500	-	
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	4,000			4,000	3,794	206	
	Under the Estimates						6,911	
	Over the Estimates						0	
	Net Under the Estimates						6,911	
	Issues from the Consolidated Fund Expenditure for 1993					47,394 46,669		
	Due to the Consolidated Fund					725		

N. PERSAUD
REGIONAL EXECUTIVE OFFICER
REGION 1

HEAD 57 - REGION 1 - BARIMANVAINI (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	25,476	0	0	25,476	23,631	1,845	0
	TOTAL EMPLOYMENT COSTS	12,034	0	0	12,034	10,938	1,096	0
	WAGES AND SALARIES	8,074	0	0	8,074	7,329	745	0
101	Administrative	1,851			1,851	1,683	168	
102	Senior Technical	3,155			3,155	2,712	443	
103	Other Technical and Craft Skilled	199			199	158	41	
104	Clerical and Office Support	2,869			2,869	2,776	93	
105	Semi Skilled Operatives & Unskilled							
	OVERHEAD EXPENSES	3,960	0	0	3,960	3,609	351	0
201	Other Direct Labour Cost	2,442			2,442	2,207	235	
202	Incentives	918			918	895	23	
203	Benefits and Allowances	600			600	507	93	
204	National Insurance							
205	Pensions and Gratuities							
	OTHER CHARGES	13,442	0	0	13,442	12,693	749	
301	Expenses Specific to the Agency	796			796	743	53	
302	Materials, Equipment & Supplies	1,080			1,080	1,076	4	
303	Fuel and Lubricants	6,094			6,094	5,946	148	
304	Rental and Maintenance of Building							
305	Maintenance of Infrastructure							
306	Electricity Charges	2,897			2,897	2,492	405	
307	Transport, Travel & Postage							
308	Telephone Charges	625			625	625		
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	1,950			1,950	1,811	139	
314	Other							
	Under the Estimates						1,845	
	Over the Estimates						0	
	Net Under the Estimates						1,845	
	Issues from the Consolidated Fund					23,895		
	Expenditure for 1994					23,631		
	Due to the Consolidated Fund					264		

N. PERSAUD
REGIONAL EXECUTIVE OFFICER
REGION 1

HEAD 58 - REGION 2 - POMEROON/SUPENAAM (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	3'000	5'000	\$'000	\$'000	3'000
	TOTAL APPROPRIATION EXPENSES	50,462	0	0	50,462	41,103	9,358	0
	TOTAL EMPLOYMENT COSTS	23,751	0	0	23,751	17,321	6,430	
	WAGES AND SALARIES	16,245	120	0	16,365	13,822	2,543	
101	Administrative	1,246	120	-	1,366	1,339	27	
102	Senior Technical	315		-	315	88	227	
103	Other Technical and Craft Skilled	5,115			5,115	3,994	1,121	
104	Clerical and Office Support	4,035			4,035	3,891	144	
105	Semi Skilled Operatives & Unskilled	5,534			5,534	4,510	1,024	
	OVERHEAD EXPENSES	7,506	(120)	0	7,386	3,499	3,887	0
201	Other Direct Labour Cost	2,735			2,735	2,047	688	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	1,799			1,799	491	1,308	
204	National Insurance	2,972	(120)		2,852	961	1,891	
205	Pensions and Gratuities	-			-	-	-	
	OTHER CHARGES	26,711	0	0	26,711	23,782	2,928	0
301	Expenses Specific to the Agency	-			-	-	-	
302	Materials, Equipment & Supplies	1,609			1,609	1,608	1	
303	Fuel and Lubricants	5,000		-	5,000	5,000	0	
304	Rental and Maintenance of Building	1,295			1,295	1,295	0	
305	Maintenance of Infrastructure	8,068			8,068	5,366	2,702	
306	Electricity Charges	2,207			2,207	2,207	0	
307	Transport, Travel & Postage	3,634			3,634	3,463	171	
308	Telephone Charges	164			164	112	52	
309	Other Service Purchased	2,300			2,300	2,299	-	
310	Education Subvention - Grants etc.	-			-	-	-	
311	Rates & Taxes & Subventions to 1../A	434			434	434	-	
312	Subsidies and Contributions etc.	-			-	-	-	
313	Refunds of Revenue	-			-	-	-	
314	Other	2,000			2,000	1 998	2	
	Under the Estimates						9,358	
	Over the Estimates						0	
	Net Under the Estimates						9,358	
	Issues from the Consolidated Fund Expenditure for 1994					41,249		
						41,103		
	Due to the Consolidated Fund					146		

S.M. KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

HEAD 59 - REGION 2 - POMEROON/SUPENAAM (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	35,229	0	0	35,229	28,350	6,879	0
	TOTAL EMPLOYMENT COSTS	16,716	0	0	16,716	10,218	6,498	0
	WAGES AND SALARIES	10,908	0	0	10,908	8,656	2,252	0
		210			210	102	108	
101	Administrative	1,475			1,475	494	981	
102	Senior Technical	2,183			2,183	1,144	1,039	
103	Other Technical and Craft Skilled	624			624	602	22	
104	Clerical and Office Support	6,416			6,416	6,314	102	
105	Semi Skilled Operatives & Unskilled							
	OVERHEAD EXPENSES	5,808	0	0	5,808	1,562	4,246	0
		4,275			4,275	1,106	3,169	
201	Other Direct Labour Cost				-		-	
202	Incentives	113			113	107	6	
203	Benefits and Allowances	1,420			1,420	349	1,071	
204	National Insurance							
205	Pensions and Gratuities							
	OTHER CHARGES	18,513	0	0	18,513	18,132	381	
301	Expenses Specific to the Agency	610			610	605	5	
302	Materials, Equipment & Supplies	4,000			4,000	3,999	1	
303	Fuel and Lubricants	300			300	300		
304	Rental and Maintenance of Building	2,650			2,650	2,650		
305	Maintenance of infrastructure	417			417	417	-	
306	Electricity Charges	3,762			3,762	3,413	349	
307	Transport, Travel & Postage	54			54	29	25	
308	Telephone Charges	521			521	521		
309	Other Service Purchased					-		
310	Education Subvention - Grants etc.	5,000			5,000	5,000		
311	Rates & Taxes & Subventions to UA	730			730	730		
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	-						
314	Other	469			469	468	1	
	Under the Estimates						6,879	
	Over the Estimates						0	
	Net Under the Estimates						6,879	
	Issues from the Consolidated Fund					28,378		
	Expenditure for 1994					28,350		
	Due to the Consolidated Fund					28		

S.M. KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

HEAD 60 - REGION 2 - POMEROON/SUPENAAM (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	128,637	0	0	128,637	100,441	28,196	0
	TOTAL EMPLOYMENT COSTS	108,104	(180)	0	108,104	82,488	25,616	0
	WAGES AND SALARIES	82,210	0	0	82,390	67,843	14,547	0
101	Administrative	18,319			18,319	15,470	2,849	
102	Senior Technical	57,148			57,148	47,278	9,870	
103	Other Technical and Craft Skilled	627			627	565	62	
104	Clerical and Office Support	790	180		970	936	34	
105	Semi Skilled Operatives & Unskilled	5,326			5,326	3,594	1,732	
	OVERHEAD EXPENSES	25,894	(180)	0	25,714	14,645	11,069	0
201	Other Direct Labour Cost	8,655			8,655	1,610	7,045	
202	Incentives							
203	Benefits and Allowances	9,044			9,044	7,402	1,642	
204	National Insurance	8,195	(180)		8,015	5,633	2,382	
205	Pensions and Gratuities							
	OTHER CHARGES	20,533	0	0	20,533	17,953	2,580	0
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	3,550			3,550	3,549	1	
303	Fuel and Lubricants	720			720	720		
304	Rental and Maintenance of Building	3,516			3,516	2,768	748	
305	Maintenance of Infrastructure	2,550			2,550	2,350	200	
306	Electricity Charges	2,930			2,930	2,930		
307	Transport, Travel & Postage	2,595			2,595	1,977	618	
308	Telephone Charges	172			172	66	106	
309	Other Service Purchased	2,500			2,500	1,894	606	
310	Education Subvention - Grants etc.	500			500	200	300	
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,500			1,500	1,499	1	
	Under the Estimates						28,196	
	Over the Estimates						0	
	Net Under the Estimates						28,196	
	Issues from the Consolidated Fund Expenditure for 1994					101,261 100,441		
	Due to the Consolidated Fund					820		

S.M. KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

HEAD 61 - REGION 2 - POMEROON/SUPENAAM (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$:000	\$ 000	\$000	\$:000	5-000	8000	\$-000
	TOTAL APPROPRIATION EXPENSES	53,066	0	0	53,066	44,422	8,644	0
	TOTAL EMPLOYMENT COSTS	34,794	0	0	34,794	28,032	6,762	0
	WAGES AND SALARIES	23,054	1,000	0	24,054	20,346	3,708	
101	Administrative	248			248	221	27	
102	Senior Technical	4,963	1,000		5,963	5,721	242	
103	Other Technical and Craft Skilled	5,131			5,131	3,534	1,597	
104	Clerical and Office Support	974			974	897	77	
105	Semi Skilled Operatives & Unskilled	11,738			11,738	9,973	1,765	
	OVERHEAD EXPENSES	11,740	(1,000)	0	10,740	7,686	3,054	
201	Other Direct Labour Cost	5,000			5,000	3,018	1,982	
202	Incentives							
203	Benefits and Allowances	3,335	624		3,959	3,441	518	
204	National Insurance	3,405	(1,624)		1,781	1,227	554	
205	Pensions and Gratuities							
	OTHER CHARGES	18,272	0	0	18,272	16,390	1,882	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,649			1,649	1,401	248	
303	Fuel and Lubricants	3,500			3,500	3,200	300	
304	Rental and Maintenance of Building	2,350			2,350	2,029	321	
305	Maintenance of Infrastructure	800			800	696	104	
306	Electricity Charges	4,870			4,870	4,461	409	
307	Transport, Travel & Postage	1,606			1,606	1,374	232	
308	Telephone Charges	97			97	40	57	
309	Other Service Purchased	1,400			1,400	1,189	211	
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	2,000		
	Under the Estimates						8,644	
	Over the Estimates						0	
	Net Under the Estimates						8,644	
	Issues from the Consolidated Fund Expenditure for 1994					44,637 44,422		
	Due to the Consolidated Fund					215		

S.M. KHAN
REGIONAL EXECUTIVE OFFICER
REGION 2

HEAD 62 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	28,349	0	0	28,349	24,404	3,945	
	TOTAL EMPLOYMENT COSTS	19,337	0	0	19,337	17,429	1,908	0
	WAGES AND SALARIES	13,741	1,390	0	15,131	14,110	1,021	
101	Administrative	1,179	(140)		1,039	844	195	
102	Senior Technical	261			261	221	40	
103	Other Technical and Craft Skilled	3,624	50		3,674	3,289	385	
104	Clerical and Office Support	2,382	1,530		3,912	3,610	302	
105	Semi Skilled Operatives & Unskilled	6,295	(50)		6,245	6,146	99	
	OVERHEAD EXPENSES	5,596	(1,390)	0	4,206	3,319	887	0
201	Other Direct Labour Cost	2,486	(460)		2,026	1,650	376	
202	Incentives				-	-	-	
203	Benefits and Allowances	1,156	(180)		976	676	300	
204	National Insurance	1,954	(750)		1,204	993	211	
205	Pensions and Gratuities				-	-	-	
	OTHER CHARGES	9,012	0	0	9,012	6,975	2,037	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,135			1,135	1,043	92	
303	Fuel and Lubricants	400			400	397	3	
304	Rental and Maintenance of Building	2,253			2,253	2,217	36	
305	Maintenance of Infrastructure	760			760	132	628	
306	Electricity Charges	465			465	245	220	
307	Transport, Travel & Postage	1,450	100		1,550	1,225	325	
308	Telephone Charges	62			62	52	10	
309	Other Service Purchased	837	(100)		737	570	167	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to L/A	950	100		1,050	576	474	
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	700	(100)		600	518	82	
	Under the Estimates						3,945	
	Over the Estimates						0	
	Net Under the Estimates						3,945	
	Issues from the Consolidated Fund					25,812		
	Expenditure for 1994					24,404		
	Due to the Consolidated Fund					1,408		

NEVILLE SWAMMY
REGIONAL EXECUTIVE OFFICER
REGION 3

HEAD 63 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	33,313	0	0	33,313	25,759	7,554	0
	TOTAL EMPLOYMENT COSTS	4,992	0	0	4,992	4,366	626	0
	WAGES AND SALARIES	3,863	0	0	3,863	3,565	298	0
101	Administrative					-	-	
102	Senior Technical	983	(420)		563	359	204	
103	Other Technical and Craft Skilled	467			467	373	94	
104	Clerical and Office Support		-			-		
105	Semi Skilled Operatives & Unskilled	2,413	420		2,833	2,833		
	OVERHEAD EXPENSES	1,129	0	0	1,129	801	328	0
201	Other Direct Labour Cost	125	145		270	261	9	
202	Incentives		-			-	-	
203	Benefits and Allowances	524			524	299	225	
204	National Insurance	480	(145)		335	241	94	
205	Pensions and Gratuities					-	-	
	OTHER CHARGES	28,321	0	0	28,321	21,393	6,928	0
301	Expenses Specific to the Agency					-	-	
302	Materials, Equipment & Supplies	1,017	(50)		967	659	308	
303	Fuel and Lubricants	5,000			5,000	2,560	2,440	
304	Rental and Maintenance of Building	1,004			1,004	498	506	
305	Maintenance of Infrastructure	17,600			17,600	15,350	2,250	
306	Electricity Charges	1,200			1,200	730	470	
307	Transport, Travel & Postage	2,020			2,020	1,223	797	
308	Telephone Charges					-	-	
309	Other Service Purchased	200	50		250	242	8	
310	Education Subvention - Grants etc.					-	-	
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	280			280	131	149	
	Under the Estimates						7,554	
	Over the Estimates						0	
	Net Under the Estimates						7,554	
	Issues from the Consolidated Fund					27,948		
	Expenditure for 1994					25,759		
	Due to the Consolidated Fund					2,189		

NEVILLE SWAMMY
REGIONAL EXECUTIVE OFFICER
REGION 3

HEAD 64 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	184,184	0	0	184,184	135,534	49,365	715
	TOTAL EMPLOYMENT COSTS	153,136	0	0	153,136	115,028	38,108	0
	WAGES AND SALARIES	125,132	0	0	125,132	101,037	24,095	0
101	Administrative	24,629	(3,000)		21,629	17,738	3,891	
102	Senior Technical	43,880	3,000		46,880	43,599	3,281	
103	Other Technical and Craft Skilled	3,898			3,898	3,450	448	
104	Clerical and Office Support	1,778			1,778	1,270	508	
105	Semi Skilled Operatives & Unskilled	50,947			50,947	34,980	15,967	
	OVERHEAD EXPENSES	28,004	0	0	28,004	13,991	14,013	0
201	Other Direct Labour Cost	3,193			3,193	2,250	943	
202	Incentives							
203	Benefits and Allowances	11,348			11,348	4,146	7,202	
204	National Insurance	13,463			13,463	7,595	5,868	
205	Pensions and Gratuities							
	OTHER CHARGES	31,048	0	0	31,048	20,506	11,257	715
301	Expenses Specific to the Agency						-	
302	Materials, Equipment & Supplies	2,657			2,657	1,912	745	
303	Fuel and Lubricants	1,097			1,097	373	724	
304	Rental and Maintenance of Building	11,826			11,826	5,954	5,872	
305	Maintenance of Infrastructure	1,800			1,800	1,729	71	
306	Electricity Charges	2,592			2,592	3,307		715
307	Transport, Travel & Postage	2,726			2,726	2,349	377	
308	Telephone Charges	350			350	31	319	
309	Other Service Purchased	3,000			3,000	2,230	770	
310	Education Subvention - Grants etc.	1,000			1,000	700	300	
311	Rates & Taxes & Subventions to LIA							
312	Subsidies and Contributions etc.	200			200		200	
313	Refunds of Revenue							
314	Other	3,800			3,800	1,921	1,879	
	Under the Estimates						49,365	
	Over the Estimates						715	
	Net Under the Estimates						48,650	
	Issues from the Consolidated Fund					143,997		
	Expenditure for 1994					135,534		
	Due to the Consolidated Fund					8,463		
	Contingencies Fund Advance Warrant							
	No. 21/94 dated 94-11-29 for \$1.5M was							
	issued under subhead 306.							

NEVILLE SWAMMY
REGIONAL EXECUTIVE OFFICER
REGION 3

**HEAD 65 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	72,850	0	0	72,850	61,488	17,304	5,742
	TOTAL EMPLOYMENT COSTS	46,984	0	0	46,984	40,132	6,852	0
	WAGES AND SALARIES	32,119	800	0	32,919	28,191	4,728	0
101	Administrative	321			321	67	254	
102	Senior Technical	11,899			11,899	10,160	1,739	
103	Other Technical and Craft Skilled	5,407	2,200		7,607	6,878	729	
104	Clerical and Office Support	1,274			1,274	736	538	
105	Semi Skilled Operatives & Unskilled	13,218	(1,400)		11,818	10,350	1,468	
	OVERHEAD EXPENSES	14,865	(800)	0	14,065	11,941	2,124	0
201	Other Direct Labour Cost	4,789	(1,000)		3,789	3,019	770	
202	Incentives				-	-	-	
203	Benefits and Allowances	5,280	2,400		7,680	7,312	368	
204	National Insurance	4,796	(2,200)		2,596	1,610	986	
205	Pensions and Gratuities	-			-	-	-	
	OTHER CHARGES	25,866	0	0	25,866	21,356	10,452	5,742
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	4,680			4,680	2,042	2,638	
303	Fuel and Lubricants	3,000			3,000	2,905	95	
304	Rental and Maintenance of Building	2,950			2,950	2,883	67	
305	Maintenance of Infrastructure	5,700			5,700	2,002	3,698	
306	Electricity Charges	1,260			1,260	7,202	-	5,742
307	Transport, Travel & Postage	1,096	357		1,453	1,054	399	
308	Telephone Charges	180	-		180	20	160	
309	Other Service Purchased	2,000	(357)		1,643	1,175	468	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	5,000			5,000	2,073	2,927	
	Under the Estimates						17,304	
	Over the Estimates						5,742	
	Net Under the Estimates						11,562	
	Issues from the Consolidated Fund					56,608		
	Expenditure for 1994					61,488		
	Due to the Consolidated Fund					(4,880)		
	Contingencies Fund Advance Warrant No. 20/94 dated 94-11-29 for \$5.9M was issued under subhead 306.							

**NEVILLE SWAMMY
REGIONAL EXECUTIVE OFFICER
REGION 3**

HEAD 66 - REGION 4 - DEMERARA/MAHAICA (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	62,766	0	0	62,766	73,311	4,454	14,999
	TOTAL EMPLOYMENT COSTS	14,171	2,176	0	15,808	14,746	1,062	0
	WAGES AND SALARIES	12,385	0	0	11,846	11,022	824	0
101	Administrative	1,317	300		1,617	1,443	174	
102	Senior Technical	97	-		97	65	32	
103	Other Technical and Craft Skilled	3,122	(380)		2,742	2,643	99	
104	Clerical and Office Support	2,830	(359)		2,471	2,357	114	
105	Semi Skilled Operatives & Unskilled	5,019	(100)		4,919	4,514	405	
	OVERHEAD EXPENSES	1,786	2,176	0	3,962	3,724	238	0
201	Other Direct Labour Cost		2,127		2,127	1,997	130	
202	Incentives		-					
203	Benefits and Allowances		949		949	921	28	
204	National Insurance	1,786	(900)		886	806	80	
205	Pensions and Gratuities					-	-	
	OTHER CHARGES	48,595	(1,637)	0	46,958	58,565	3,392	14,999
301	Expenses Specific to the Agency	-			-	-	-	
302	Materials, Equipment & Supplies	2,660	(810)		1,850	1,007	843	
303	Fuel and Lubricants	4,183	(300)		3,883	3,358	525	
304	Rental and Maintenance of Building	4,150			4,150	3,036	1,114	
305	Maintenance of Infrastructure	8,000			8,000	7,792	208	
306	Electricity Charges	22,374			22,374	37,373	-	14,999
307	Transport, Travel & Postage	3,318			3,318	3,046	272	
308	Telephone Charges	254	(147)		107	45	62	
309	Other Service Purchased	500			500	486	14	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA	556			556	412	144	
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,600	(380)		2,220	2,010	210	
	Under the Estimates						4,454	
	Over the Estimates						14,999	
	Net Under the Estimates						(10,545)	
	Issues from the Consolidated Fund					60,103		
	Expenditure for 1994					73,311		
	Due from the Consolidated Fund					(13,208)		
	Contingencies Fund Advance Warrant							
	No. 27/94 dated 94-12-28 for \$15M was							
	issued under subhead 306.							

R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4

HEAD 67 - REGION 4 - DEMERARNMAHAICA (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$i000	\$'000	\$i000	\$'000	\$'000	\$000	\$'000
	TOTAL APPROPRIATION EXPENSES	49,545	0	0	49,545	37,350	12,195	0
	TOTAL EMPLOYMENT COSTS	10,636	1 040	0	11,676	9,535	2,141	0
	WAGES AND SALARIES	9,373	(98)	0	9,275	7,420	1,855	0
101	Administrative	269			269	246	23	
102	Senior Technical	628			628	442	186	
103	Other Technical and Craft Skilled	2,131			2,131	1,222	909	
104	Clerical and Office Support	555			555	489	66	
105	Semi Skilled Operatives & Unskilled	5,790	(98)		5,692	5,021	671	
	OVERHEAD EXPENSES	1,263	1,138	0	2,401	2,115	286	0
			1,476		1,476	1,380	96	
201	Other Direct Labour Cost		1,476		1,476	1,380	96	
202	Incentives							
203	Benefits and Allowances	-	262		262	215	47	
204	National Insurance	1,263	(600)		663	520	143	
205	Pensions and Gratuities		-					
	OTHER CHARGES	38,909	(1,040)	0	37,869	27,815	10,054	0
301	Expenses Specific to the Agency		-					
302	Materials, Equipment & Supplies	2,070	(680)		1,390	668	722	
303	Fuel and Lubricants	700	-		700	397	303	
304	Rental and Maintenance of Building	2,145			2,145	1,541	604	
305	Maintenance of Infrastructure	10,517			10,517	5,102	5,415	
306	Electricity Charges	13,380	-		13,380	13,077	303	
307	Transport, Travel & Postage	4,059	(260)		3,799	1,499	2,300	
308	Telephone Charges	38	-		38	-	38	
309	Other Service Purchased	500			500	369	131	
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	500	(100)		400	162	238	
	Under the Estimates						12,195	
	Over the Estimates						0	
	Net Under the Estimates						12,495	
	Issues from the Consolidated Fund Expenditure for 1994					40,670 37,350		
	Due to the Consolidated Fund					3,320		

R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4

**HEAD 68 - REGION 4 - DEMERARA/MAHAICA (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	168,153	0	0	168,153	157,260	10,893	0
	TOTAL EMPLOYMENT COSTS	141,743	6,353	0	148,096	144,202	3,894	0
	WAGES AND SALARIES	129,743	(1,705)	0	128,038	124,598	3,440	
101	Administrative	36,428	2,581		39,009	38,725	284	
102	Senior Technical	45,955	(7,100)		38,855	38,737	118	
103	Other Technical and Craft Skilled	3,427	2,100		5,527	5,306	221	
104	Clerical and Office Support	1,388	(800)		588	545	43	
105	Semi Skilled Operatives & Unskilled	42,545	1,514		44,059	41,285	2,774	
	OVERHEAD EXPENSES	12,000	8,058	0	20,058	19,604	454	0
201	Other Direct Labour Cost		5,541		5,541	5,465	76	
202	Incentives							
203	Benefits and Allowances		3,850		3,850	3,710	140	
204	National Insurance	12,000	(1,333)		10,667	10,429	238	
205	Pensions and Gratuities							
	OTHER CHARGES	26,410	(6,353)	0	20,057	13,058	6,999	0
301	Expenses Specific to the Agency	-	-		-	-		
302	Materials, Equipment & Supplies	5,400	(1,850)		3,550	1,593	1,957	
303	Fuel and Lubricants	900	(200)		700	249	451	
304	Rental and Maintenance of Building	9,861	(1,892)		7,969	4,027	3,942	
305	Maintenance of Infrastructure	2,500	(1,500)		1,000	949	51	
306	Electricity Charges	1,118			1,118	1,117	1	
307	Transport, Travel & Postage	1,550	(200)		1,350	1,099	251	
308	Telephone Charges	81	(11)		70	11	59	
309	Other Service Purchased	2,000	(500)		1,500	1,476	24	
310	Education Subvention - Grants etc.	1,000	-		1,000	938	62	
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,000	(200)		1,800	1,599	201	
	Under the Estimates						10,893	
	Over the Estimates						0	
	Net Under the Estimates						10,893	
	Issues from the Consolidated Fund					161,844		
	Expenditure for 1994					157,260		
	Due to the Consolidated Fund					4,584		

R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4

**HEAD 69 - REGION 4 - DEMERARA.MAHAICA (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	92,587	0	0	92,587	87,119	23,463	17,995
	TOTAL EMPLOYMENT COSTS	24,404	3,100	0	27,504	21,831	5,673	
	WAGES AND SALARIES	21,364	(816)	0	20,548	15,563	4,985	
101	Administrative	596	5		601	599	2	
102	Senior Technical	5,207	800		6,007	5,720	287	
103	Other Technical and Craft Skilled	4,351	(800)		3,551	2,498	1,053	
104	Clerical and Office Support	409			409	201	208	
105	Semi Skilled Operatives & Unskilled	10,801	(821)		9,980	6,545	3,435	
	OVERHEAD EXPENSES	3,040	3,916	0	6,956	6,268	688	0
201	Other Direct Labour Cost		2,720		2,720	2,662	58	
202	Incentives							
203	Benefits and Allowances	-	3,150		3,150	2,639	511	
204	National Insurance	3,040	(1,954)		1,086	967	119	
205	Pensions and Gratuities					-	-	
	OTHER CHARGES	68,183	(3,100)	0	65,083	65,288	17,790	17,995
301	Expenses Specific to the Agency	-			-	-	-	
302	Materials, Equipment & Supplies	5,755	(1,100)		4,655	364	4,291	
303	Fuel and Lubricants	2,882	-		2,882	1,397	1,485	
304	Rental and Maintenance of Building	5,225			5,225	2,528	2,697	
305	Maintenance of Infrastructure	2,210			2,210	-	2,210	
306	Electricity Charges	40,000			40,000	57,995	-	17,995
307	Transport, Travel & Postage	1,790	-		1,790	561	1,229	
308	Telephone Charges	201			201	3	198	
309	Other Service Purchased	10,000	(2,000)		8,000	2,436	5,564	
310	Education Subvention - Grants etc.	-			-	-	-	
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	120			120	4	116	
	Under the Estimates						23,463	
	Over the Estimates						17,995	
	Net under the Estimates						5,468	
	Issues from the Consolidated Fund Expenditure for 1994					71,273		
						87,119		
	Due from the Consolidated Fund					(15,846)		
	Contingencies Fund Advance Warrant No. 30/94 dated 94-12-30 for \$30M was issued under subhead 306.							

**R. ALI
REGIONAL EXECUTIVE OFFICER
REGION 4**

**HEAD 70 - REGION 5 - MAHAICA/BERBICE (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	56,023	0	0	56,023	52,123	3,900	
	TOTAL EMPLOYMENT COSTS	10,137	0	0	10,137	7,818	2,319	0
	WAGES AND SALARIES	7,537	0	0	7,537	6,065	1,472	0
101	Administrative	819	104		923	762	161	
102	Senior Technical	107	-		107	107		
103	Other Technical and Craft Skilled	1,653			1,653	1,407	246	
104	Clerical and Office Support	1,864	-		1,864	1,652	212	
105	Semi Skilled Operatives & Unskilled	3,094	(104)		2,990	2,137	853	
	OVERHEAD EXPENSES	2,600	0	0	2,600	1,753	847	0
201	Other Direct Labour Cost	1,348			1,348	759	589	
202	Incentives							
203	Benefits and Allowances	754			754	536	218	
204	National Insurance	498			498	458	40	
205	Pensions and Gratuities					-		
	OTHER CHARGES	45,886	0	0	45,886	44,305	1,581	0
301	Expenses Specific to the Agency	-----			-	-		
302	Materials, Equipment & Supplies	699			699	641	58	
303	Fuel and Lubricants	1,000			1,000	657	343	
304	Rental and Maintenance of Building	3,235			3,235	2,579	656	
305	Maintenance of Infrastructure	37,000			37,000	37,000	-	
306	Electricity Charges	1,000			1,000	1,000	-	
307	Transport, Travel & Postage	1,200			1,200	1,179	21	
308	Telephone Charges	300			300	49	251	
309	Other Service Purchased	352			352	181	171	
310	Education Subvention - Grants etc.					-	-	
311	Rates & Taxes & Subventions to IJA	100			100	20	80	
312	Subsidies and Contributions etc.						-	
313	Refunds of Revenue							
314	Other	1,000			1,000	999	1	
	Under the Estimates						3,900	
	Over the Estimates						0	
	Net Under the Estimates						3,900	
	Issues from the Consolidated Fund Expenditure for 1994					53,310 52,123		
	Due to the Consolidated Fund					1,187 -----		

**H.A. GREENE
REGIONAL EXECUTIVE OFFICER
REGION 5**

**HEAD 71 - REGION 5 - MAHAICA/BERBICE (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

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	67,272	0	0	67,272	65,012	2,260	0
	TOTAL EMPLOYMENT COSTS	1,492	0	0	1,492	1,106	386	0
	WAGES AND SALARIES	1,212	0	0	1,212	950	262	0
101	Administrative				-		-	
102	Senior Technical	272			272	246	26	
103	Other Technical and Craft Skilled	72			72	71	1	
104	Clerical and Office Support				-			
105	Semi Skilled Operatives & Unskilled	868			868	633	235	
	OVERHEAD EXPENSES	280	0	0	280	156	124	0
201	Other Direct Labour Cost	200			200	99	101	
202	Incentives					-		
203	Benefits and Allowances							
204	National Insurance	80			80	57	23	
205	Pensions and Gratuities							
	OTHER CHARGES	65,780	0	0	65,780	63,906	1,874	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	785			785	400	385	
303	Fuel and Lubricants	800			800		800	
304	Rental and Maintenance of Building	215			215	182	33	
305	Maintenance of Infrastructure	63,000			63,000	63,000		
306	Electricity Charges							
307	Transport, Travel & Postage	750			750	246	504	
308	Telephone Charges							
309	Other Service Purchased	160			160	9	151	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	70			70	69	1	
	Under the Estimates						2,260	
	Over the Estimates							
	Net Under the Estimates						2,260	
	Issues from the Consolidated Fund					65,140		
	Expenditure for 1994					65,012		
	Due to the Consolidated Fund					128		

**H.A. GREENE
REGIONAL EXECUTIVE OFFICER
REGION 5**

HEAD 72 - REGION 5 - BERBICE/MAHAICA (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	81,633	0	0	81,633	73,550	8,083	0
	TOTAL EMPLOYMENT COSTS	67,641	0	0	67,641	63,028	4,613	0
	WAGES AND SALARIES	60,054	0	0	60,054	55,778	4,276	0
101	Administrative	17,383			17,383	15,376	2,007	
102	Senior Technical	19,000			19,000	18,677	323	
103	Other Technical and Craft Skilled	3,866	(1,040)		2,826	1,154	1,672	
104	Clerical and Office Support	657			657	466	191	
105	Semi Skilled Operatives & Unskilled	19,148	1,040		20,188	20,105	83	
	OVERHEAD EXPENSES	7,587	0	0	7,587	7,250	337	0
201	Other Direct Labour Cost	2,165			2,165	2,163	2	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	300			300	218	82	
204	National Insurance	5,122			5,122	4,869	253	
205	Pensions and Gratuities							
	OTHER CHARGES	13,992	0	0	13,992	10,522	3,470	0
301	Expenses Specific to the Agency				-	-	-	
302	Materials, Equipment & Supplies	2,618			2,618	1,503	1,115	
303	Fuel and Lubricants	320			320	198	122	
304	Rental and Maintenance of Building	4,443			4,443	4,095	348	
305	Maintenance of Infrastructure	1,500			1,500	1,191	309	
306	Electricity Charges	610			610	610		
307	Transport, Travel & Postage	1,341			1,341	1,181	160	
308	Telephone Charges	36			36	-	36	
309	Other Service Purchased	506			506	137	369	
310	Education Subvention - Grants etc.	1,618			1,618	613	1,005	
311	Rates & Taxes & Subventions to L/A						-	
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,000			1,000	994	6	
	Under the Estimates						8,083	
	Over the Estimates						0	
	Net Under the Estimates						8,083	
	Issues from the Consolidated Fund Expenditure for 1994					75,041		
						73,550		
	Due to the Consolidated Fund					1,491		

H.A. GREENE
REGIONAL EXECUTIVE OFFICER
REGION 5

HEAD 73 - REGION 5 - MAHAICA/BERBICE (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	54,399	0	0	54,399	37,904	16,495	0
	TOTAL EMPLOYMENT COSTS	20,189	0	0	20,189	16,898	3,291	0
	WAGES AND SALARIES	14,425	0	0	14,425	12,011	2,414	0
101	Administrative	2,956	-		2,956	2,700	256	
102	Senior Technical	5,248	(152)		5,096	3,404	1,692	
103	Other Technical and Craft Skilled	261	152		413	359	54	
104	Clerical and Office Support	5,960			5,960	5,548	412	
105	Semi Skilled Operatives & Unskilled							
	OVERHEAD EXPENSES	5,764	0	0	5,764	4,887	877	0
		1,594			1,594	1,058	536	
201	Other Direct Labour Cost							
202	Incentives				3,218	3,068	150	
203	Benefits and Allowances	3,218			952	761	191	
204	National Insurance	952						
205	Pensions and Gratuities							
	OTHER CHARGES	34,210	0	0	34,210	21,006	13,204	
301	Expenses Specific to the Agency	3,800			3,800	2,612	1,188	
302	Materials, Equipment & Supplies	10,000			10,000	3,324	6,676	
303	Fuel and Lubricants	4,000			4,000	2,238	1,762	
304	Rental and Maintenance of Building	4,000			4,000	3,998	2	
305	Maintenance of Infrastructure	3,437			3,437	3,437		
306	Electricity Charges	2,490			2,490	1,771	719	
307	Transport, Travel & Postage	260			260	-	260	
308	Telephone Charges	2,223			2,223	888	1,335	
309	Other Service Purchased							
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	4,000			4,000	2,738	1,262	
314	Other							
	Under the Estimates						16,495	
	Over the Estimates						0	
	Net Under the Estimates						16,495	
	Issues from the Consolidated Fund Expenditure for 1994					38,565		
						37,904		
	Due to the Consolidated Fund					661		

H.A. GREENE
REGIONAL EXECUTIVE OFFICER
REGION 5

HEAD 74 - REGION 6 - EAST BERBICE/CORENTYNE (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	86,178	0	0	86,178	62,688	23,490	0
	TOTAL EMPLOYMENT COSTS	15,504	0	0	15,504	13,809	1,695	0
	WAGES AND SALARIES	11,343	550	0	11,893	10,744	1,149	0
101	Administrative	1,280			1,280	912	368	
102	Senior Technical	153	8		161	161		
103	Other Technical and Craft Skilled	2,797	(539)		2,258	1,658	600	
104	Clerical and Office Support	3,179			3,179	3,176	3	
105	Semi Skilled Operatives & Unskilled	3,934	1,081		5,015	4,837	178	
	OVERHEAD EXPENSES	4,161	(550)	0	3,611	3,065	546	0
201	Other Direct Labour Cost	2,441	(791)		1,650	1,165	485	
202	Incentives							
203	Benefits and Allowances	810	91		901	895	6	
204	National Insurance	910	150		1,060	1,005	55	
205	Pensions and Gratuities							
	OTHER CHARGES	70,674	0	0	70,674	48,879	21,795	
301	Expenses Specific to the Agency					-		
302	Materials, Equipment & Supplies	4,290			4,290	3,199	1,091	
303	Fuel and Lubricants	3,000			3,000	1,174	1,826	
304	Rental and Maintenance of Building	6,234			6,234	5,354	880	
305	Maintenance of Infrastructure	46,650			46,650	33,637	13,013	
306	Electricity Charges	600			600	529	71	
307	Transport, Travel & Postage	4,985			4,985	1,996	2,989	
308	Telephone Charges	325			325	132	193	
309	Other Service Purchased	300			300	160	140	
310	Education Subvention - Grants etc.					-		
311	Rates & Taxes & Subventions to L/A	1,700			1,700	1,113	587	
312	Subsidies and Contributions etc.	90			90	90		
313	Refunds of Revenue					-		
314	Other	2,500			2,500	1,495	1,005	
	Under the Estimates						23,490	
	Over the Estimates						0	
	Net Under the Estimates						23,490	
	Issues from the Consolidated Fund Expenditure for 1994					75,253 62,688		
	Due to the Consolidated Fund					12,565 -----		

R.A.MANGAL
REGIONAL EXECUTIVE OFFICER
REGION 6

HEAD 75 - REGION 6 - EAST BERBICE/CORENTYNE (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	8'000	\$'000	\$000	8000	\$'000	\$000
	TOTAL APPROPRIATION EXPENSES	69,119	0	0	69,119	59,084	10,035	0
	TOTAL EMPLOYMENT COSTS	19,842	0	0	19,842	15,640	4,202	0
	WAGES AND SALARIES	14,960	0	0	14,960	11,995	2,965	0
101	Administrative	118			118	116	2	
102	Senior Technical	745	144		889	888	1	
103	Other Technical and Craft Skilled	2,862	(144)		2,718	1,899	819	
104	Clerical and Office Support	1,393			1,393	1,153	240	
105	Semi Skilled Operatives & Unskilled	9,842			9,842	7,939	1,903	
	OVERHEAD EXPENSES	4,882	0	0	4,882	3,645	1,237	0
201	Other Direct Labour Cost	3,024	(200)		2,824	1,693	1,131	
202	Incentives							
203	Benefits and Allowances	671	-		671	653	18	
204	National Insurance	1,187	200		1,387	1,299	88	
205	Pensions and Gratuities							
	OTHER CHARGES	49,277	0	0	49,277	43,444	5,833	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	523			523	472	51	
303	Fuel and Lubricants	1,785			1,785	1,444	341	
304	Rental and Maintenance of Building	372			372	51	321	
305	Maintenance of Infrastructure	16,600			16,600	14,989	1,611	
306	Electricity Charges	400			400	400		
307	Transport, Travel & Postage	3,322			3,322	2,158	1,164	
308	Telephone Charges	75			75		75	
309	Other Service Purchased	150			150	64	86	
310	Education Subvention - Grants etc.				-			
311	Rates & Taxes & Subventions to LJA	26,000			26,000	23,816	2,184	
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	50			50	50		
	Under the Estimates						10,035	
	Over the Estimates						0	
	Net Under the Estimates						10,035	
	Issues from the Consolidated Fund Expenditure for 1994					59,598 59,084		
	Due to the Consolidated Fund					514 -----		

R.A. MANGAL
REGIONAL EXECUTIVE OFFICER
REGION 6

HEAD 76 - REGION 6 - EAST BERBICE/CORENTYNE (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	8'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	182,110	0	0	182,110	175,849	6,261	0
	TOTAL EMPLOYMENT COSTS	145,791	9,585	0	155,376	152,213	3,163	0
	WAGES AND SALARIES	130,108	7,600	0	137,708	135,268	2,440	0
101	Administrative	38,562	(7,574)		30,988	29,988	1,000	
102	Senior Technical	39,852	11,000		50,852	50,788	64	
103	Other Technical and Craft Skilled	10,333	(2,000)		8,333	7,634	699	
104	Clerical and Office Support	1,169	1,235		2,404	1,858	546	
105	Semi Skilled Operatives & Unskilled	40,192	4,939		45,131	45,000	131	
	OVERHEAD EXPENSES	15,683	1,985	0	17,668	16,945	723	0
201	Other Direct Labour Cost	5,189	1,000		6,189	6,049	140	
202	Incentives							
203	Benefits and Allowances	1,565	(1,000)		565	560	5	
204	National Insurance	8,929	1,985		10,914	10,336	578	
205	Pensions and Gratuities							
	OTHER CHARGES	36,319	(9,585)	0	26,734	23,636	3,098	0
301	Expenses Specific to the Agency		-					
302	Materials, Equipment & Supplies	11,712	(6,357)		5,355	4,555	800	
303	Fuel and Lubricants	415			415	245	170	
304	Rental and Maintenance of Building	10,822	(1,528)		9,294	8,045	1,249	
305	Maintenance of Infrastructure	48			48	5	43	
306	Electricity Charges	1,150			1,150	1,003	147	
307	Transport, Travel & Postage	5,382	(1,700)		3,682	3,062	620	
308	Telephone Charges	200			200	137	63	
309	Other Service Purchased	590			590	590		
310	Education Subvention - Grants etc.	4,500			4,500	4,497	3	
311	Rates & Taxes & Subventions to L/A	-						
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,500			1,500	1,497	3	
	Under the Estimates						6,261	
	Over the Estimates						0	
	Net Under the Estimates						6,261	
	Issues from the Consolidated Funds Expenditure for 1994					179,485 175,849		
	Due to the Consolidated Fund					3,636		

R.A. MANGAL
REGIONAL EXECUTIVE OFFICER
REGION 6

HEAD 77 - REGION 6 - EAST BERBICE/CORENTYNE (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	8'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	238,534	0	0	238,534	161,793	76,741	0
	TOTAL EMPLOYMENT COSTS	120,087	2,438	0	122,525	109,384	13,141	0
	WAGES AND SALARIES	83,214	0	0	83,214	74,978	8,236	0
101	Administrative	415	198		613	400	213	
102	Senior Technical	16,210			16,210	13,942	2,268	
103	Other Technical and Craft Skilled	21,421			21,421	19,536	1,885	
104	Clerical and Office Support	2,196			2,196	1,843	353	
105	Semi Skilled Operatives & Unskilled	42,972	(198)		42,774	39,257	3,517	
	OVERHEAD EXPENSES	36,873	2,438	0	39,311	34,406	4,905	0
201	Other Direct Labour Cost	9,679			9,679	4,912	4,767	
202	Incentives				-			
203	Benefits and Allowances	21,063	1,947		23,010	22,888	122	
204	National Insurance	6,131	491		6,622	6,606	16	
205	Pensions and Gratuities	-	-		-	-		
	OTHER CHARGES	118,447	(2,438)	0	116,009	52,409	63,600	0
301	Expenses Specific to the Agency	-				-		
302	Materials, Equipment & Supplies	21,126			21,126	9,974	11,152	
303	Fuel and Lubricants	37,747			37,747	10,516	27,231	
304	Rental and Maintenance of Building	14,668			14,668	11,074	3,594	
305	Maintenance of Infrastructure	4,000			4,000	249	3,751	
306	Electricity Charges	525	1,933		2,458	1,546	912	
307	Transport, Travel & Postage	4,887	-		4,887	2,080	2,807	
308	Telephone Charges	300			300	146	154	
309	Other Service Purchased	5,193			5,193	3,575	1,618	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	1			1	-	1	
314	Other	30,000	(4,371)		25,629	13,249	12,380	
	Under the Estimates						76,741	
	Over the Estimates						0	
	Net Under the Estimates						76,741	
	Issues from the Consolidated Fund Expenditure for 1994					168,042 161,793		
	Due to the Consolidated Fund					6,249 -----		

R.A. MANGAL
REGIONAL EXECUTIVE OFFICER
REGION 6

HEAD 78 - REGION 7 - CUYUNI/MAZARUNI (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	0	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	67,069	0	0	67,069	56,848	1,177	0
	TOTAL EMPLOYMENT COSTS	7,737	(88)	0	7,649	6,963	681	0
	WAGES AND SALARIES	5,569	(70)	0	5,499	5,070	429	0
101	Administrative	564			564	535	29	
102	Senior Technical					-		
103	Other Technical and Craft Skilled	862	30	-	892	889	3	
104	Clerical and Office Support	1,082			1,082	993	89	
105	Semi Skilled Operatives & Unskilled	3,061	(100)	-	2,961	2,653	308	
	OVERHEAD EXPENSES	2,168	(18)	0	2,150	1,898	252	0
201	Other Direct Labour Cost	1,217	100		1,317	1,315	2	
202	Incentives	-			-		-	
203	Benefits and Allowances	285			285	232	53	
204	National Insurance	666	(118)		548	351	197	
205	Pensions and Gratuities				-			
	OTHER CHARGES	59,332	88	0	59,420	49,880	496	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	2,622			2,622	2,619	3	
303	Fuel and Lubricants	1,754			1,754	1,754	-	
304	Rental and Maintenance of Building	3,100			3,100	3,098	2	
305	Maintenance of Infrastructure	42,900			42,900	42,409	491	
306	Electricity Charges	918			918	914	4	
307	Transport, Travel & Postage	3,645	88		3,733	3,724	9	
308	Telephone Charges	97			97	94	3	
309	Other Service Purchased	446			446	410	36	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA	100	-		100	100	-	
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	3,750			3,750	3,750		
	Under the Estimates						1,177	
	Over the Estimates							
	Net Under the Estimates						1,177	
	Issues from the Consolidated Fund					66,374		
	Expenditure for 1994					56,848		
	Due to the Consolidated Fund					9,526		

G.V. MISR
REGIONAL EXECUTIVE OFFICER
REGION 7

HEAD 79 - REGION 7 - CUYUNI/MAZARUNI (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR NEEDED 31 DECEMBER 1994

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	3,746	0	0	3,746	3,445	301	0
	TOTAL EMPLOYMENT COSTS	596	0	0	596	560	36	0
	WAGES AND SALARIES	442	33	0	475	445	30	0
101	Administrative	-	-					
102	Senior Technical	163	4		167	167	-	
103	Other Technical and Craft Skilled	181	29		210	201	9	
104	Clerical and Office Support	49			49	36	13	
105	Semi Skilled Operatives & Unskilled	49			49	41	8	
	OVERHEAD EXPENSES	154	(33)	0	121	115	6	0
201	Other Direct Labour Cost	54	13		67	63	4	
202	Incentives	-			-			
203	Benefits and Allowances	20			20	19	1	
204	National Insurance	80	(46)		34	33	1	
205	Pensions and Gratuities	-						
	OTHER CHARGES	3,150	0	0	3,150	2,885	265	0
301	Expenses Specific to the Agency				-			
302	Materials, Equipment & Supplies	329			329	277	52	
303	Fuel and Lubricants	153			153	116	37	
304	Rental and Maintenance of Building	1,430			1,430	1,429	1	
305	Maintenance of Infrastructure	800			800	796	4	
306	Electricity Charges	50			50	23	27	
307	Transport, Travel & Postage	263			263	170	93	
308	Telephone Charges	4			4	3	1	
309	Other Service Purchased	99			99	50	49	
310	Education Subvention - Grants etc.	-			-			
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue	-			-			
314	Other	22			22	21	1	
	Under the Estimates						301	
	Over the Estimates						0	
	Net Under the Estimates						301	
	Issues from the Consolidated Fund					3,470		
	Expenditure for 1994					3,445		
	Due to the Consolidated Fund					25		

G.V. MISIR
REGIONAL EXECUTIVE OFFICER
REGION 7

HEAD 80 - REGION 7 - CUYUNI/MAZARUNI (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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		33,136	0	0	33,136	31,678	1,464	6
TOTAL EMPLOYMENT COSTS		17,014	4,772	0	21,786	21,489	300	3
WAGES AND SALARIES		14,015	652	0	14,667	14,369	298	0
101	Administrative	4,633			4,633	4,633		
102	Senior Technical	1,855	(120)		1,735	1,438	297	
103	Other Technical and Craft Skilled	359	56		415	415		
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	7,168	716		7,884	7,883	1	
OVERHEAD EXPENSES		2,999	4,120	0	7,119	7,120	2	3
201	Other Direct Labour Cost	457			457	455	2	
202	Incentives							
203	Benefits and Allowances	1,637	3,900		5,537	5,537		
204	National Insurance	905	220		1,125	1,128		3
205	Pensions and Gratuities							
OTHER CHARGES		16,122	(4,772)	0	11,350	10,189	1,164	3
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,412		-	1,412	1,098	314	
303	Fuel and Lubricants	1,266	(800)		466	425	41	
304	Rental and Maintenance of Building	3,320			3,320	3,320		
305	Maintenance of Infrastructure	1,600			1,600	1,600		
306	Electricity Charges	518			518	51	1	
307	Transport, Travel & Postage	2,955	(556)		2,399	1,827	574	
308	Telephone Charges	23			23	8	15	
309	Other Service Purchased	3,000	(2,216)		784	566	218	
310	Education Subvention - Grants etc.	528	(200)		328	327	1	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,500	(1,000)		500	503		3
Under the Estimates								
Over the Estimates							1,464	6
Net Under the Estimates							1,458	
Issues from the Consolidated Fund Expenditure for 1994						31,699		
Due to the Consolidated Fund						31,678		
						21		

G.V. MISIR
REGIONAL EXECUTIVE OFFICER
REGION 7

HEAD 81 - REGION 7 - CUYUNI/MAZARUNI (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUS-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT I(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	5'000	\$'000	\$'000	5'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	32,389	0	0	32,389	29,593	2,812	16
	TOTAL EMPLOYMENT COSTS	14,173	0	0	14,173	11,826	2,347	0
	WAGES AND SALARIES	9,015	0	0	9,015	7,927	1,088	0
101	Administrative				1,764	1,690	74	
102	Senior Technical	1,764			3,591	2,916	675	
103	Other Technical and Craft Skilled	3,591			262	230	32	
104	Clerical and Office Support	262			3,398	3,091	307	
105	Semi Skilled Operatives & Unskilled	3,398						
	OVERHEAD EXPENSES	5,158	0	0	5,158	3,899	1,259	0
201	Other Direct Labour Cost	1,721			1,721	1,130	591	
202	Incentives				2,398	2,202	196	
203	Benefits and Allowances	2,398			1,039	567	472	
204	National Insurance	1,039						
205	Pensions and Gratuities							
	OTHER CHARGES	18,216	0	0	18,216	17,767	465	16
301	Expenses Specific to the Agency				4,721	4,623	98	
302	Materials, Equipment & Supplies	4,721			2,000	2,000	-	
303	Fuel and Lubricants	2,000			800	796	4	
304	Rental and Maintenance of Building	800			2,500	2,500	-	
305	Maintenance of Infrastructure	2,500			2,000	1,874	126	
306	Electricity Charges	2,000			3,000	2,781	219	
307	Transport, Travel & Postage	3,000			16	15	1	
308	Telephone Charges	16			742	725	17	
309	Other Service Purchased	742						
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue				2,437	2,453		16
314	Other	2,437						
	Under The Estimates						2,812	
	Over the Estimates						16	
	Net Under The Estimates						2,796	
	issues from the Consolidated Fund					29,883		
	Expenditure for 1994					29,593		
	Due to the Consolidated Fund					290		

G.V. MISIR
REGIONAL EXECUTIVE OFFICER
REGION 7

**HEAD 82 - REGION 8 - PATARO/SIPARUNI (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENSES		40,499	0	0	40,499	28,311	12,188	
TOTAL EMPLOYMENT COSTS		2,388	467	0	2,855	2,460	395	0
WAGES AND SALARIES		1,895	360	0	2,255	1,971	284	0
101	Administrative	316			316	301	15	
102	Senior Technical	121			121	120	1	
103	Other Technical and Craft Skilled	289			289	163	126	
104	Clerical and Office Support	728			728	592	136	
105	Semi Skilled Operatives & Unskilled	441	360		801	795	6	
OVERHEAD EXPENSES		493	107	0	600	489	111	0
201	Other Direct Labour Cost	187	107		294	294		0
202	Incentives					-		
203	Benefits and Allowances	85			85	82	3	
204	National Insurance	221			221	113	106	
205	Pensions and Gratuities					-		
OTHER CHARGES		38,111	(467)	0	37,644	25,851	11,793	0
301	Expenses Specific to the Agency	-				-		
302	Materials, Equipment & Supplies	783			783	682	101	
303	Fuel and Lubricants	1,500			1,500	1,209	291	
304	Rental and Maintenance of Building	7,530			7,530	4,754	2,776	
305	Maintenance of Infrastructure	22,756			22,756	14,997	7,759	
306	Electricity Charges	150			150		150	
307	Transport, Travel & Postage	2,302			2,302	1,940	362	
308	Telephone Charges	20			20		20	
309	Other Service Purchased	1,150	(467)		683	577	106	
310	Education Subvention - Grants etc.	-						
311	Rates & Taxes & Subventions to UA	-						
312	Subsidies and Contributions etc.	-						
313	Refunds of Revenue	-						
314	Other	1,920			1,920	1,692	228	
	Under the Estimates						12,188	
	Over the Estimates						0	
	Net Under the Estimates						12,188	
	Issues from the Consolidated Fund Expenditure for 1994					30,506 28,311		
	Due to the Consolidated Fund					----- 2,195		

**J. KENDALL
REGIONAL EXECUTIVE OFFICER
REGION 8**

HEAD 83 - REGION 8 - PATARO/SIPARUNI (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	s'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	187	0	0	187	124	63	0
	TOTAL EMPLOYMENT COSTS	187	0	0	187	124	63	0
	WAGES AND SALARIES	144	0	0	144	112	32	0
101	Administrative							
102	Senior Technical							
103	Other Technical and Craft Skilled							
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	144			144	112	32	
	OVERHEAD EXPENSES	43	0	0	43	12	31	0
201	Other Direct Labour Cost	30			30	0	30	
202	Incentives							
203	Benefits and Allowances	5			5	5		
204	National Insurance	8			8	7	1	
205	Pensions and Gratuities							
	OTHER CHARGES	0	0	0	0	0	0	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies							
303	Fuel and Lubricants							
304	Rental and Maintenance of Building							
305	Maintenance of Infrastructure							
306	Electricity Charges							
307	Transport, Travel & Postage							
308	Telephone Charges							
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							
	Under the Estimates						63	
	Over the Estimates						0	
	Net under the estimates						63	
	Issues from the Consolidated Fund					508		
	Expenditure for 1994					124		
	Due to the Consolidated Fund					384		

J. KENDALL
REGIONAL EXECUTIVE OFFICER
REGION 8

HEAD 84 - REGION 8 - PATARO/SIPARUNI (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	19,128	0	0	19,128	13,115	6,013	0
	TOTAL EMPLOYMENT COSTS	9,052	0	0	9,052	8,365	687	0
	WAGES AND SALARIES	6,033	0	0	6,033	5,599	434	
101	Administrative	1,359			1,359	1,191	168	
102	Senior Technical	1,488			1,488	1,281	207	
103	Other Technical and Craft Skilled							
104	Clerical and Office Support	106			106	97	9	
105	Semi Skilled Operatives & Unskilled	3,080			3,080	3,030	50	
	OVERHEAD EXPENSES	3,019	0	0	3,019	2,766	253	0
201	Other Direct Labour Cost	192			192	181	11	
202	Incentives						-	
203	Benefits and Allowances	2,402			2,402	2,232	170	
204	National Insurance	425			425	353	72	
205	Pensions and Gratuities				-		-	
	OTHER CHARGES	10,076	0	0	10,076	4,750	5,326	
301	Expenses Specific to the Agency	-						
302	Materials, Equipment & Supplies	1,008			1,008	307	701	
303	Fuel and Lubricants	418			418	45	373	
304	Rental and Maintenance of Building	4,060			4,060	1,614	2,446	
305	Maintenance of Infrastructure	-			-			
306	Electricity Charges				-			
307	Transport, Travel & Postage	2,100	-		2,100	1,001	1,099	
308	Telephone Charges				-			
309	Other Service Purchased	350			350	253	97	
310	Education Subvention - Grants etc.	340			340	110	230	
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,800			1,800	1,420	380	
	Under the Estimates						6,013	
	Over the Estimates							
	Net Under the Estimates						6,013	
	Issues from the Consolidated Fund Expenditure for 1994					13,610		
						13,115		
	Due to the Consolidated Fund					495		

J. KENDALL
REGIONAL EXECUTIVE OFFICER
REGION 8

HEAD 85 - REGION 8 - PATARO/SIPARUNI (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	8000	\$'000	\$ 000
	TOTAL APPROPRIATION EXPENSES	6,278	0	0	6,278	3,089	3,189	0
	TOTAL EMPLOYMENT COSTS	2,759	0	0	2,759	2,123	636	0
	WAGES AND SALARIES	1,670	0	0	1,670	1,581	89	C
101	Administrative							
102	Senior Technical	367			367	305	62	
103	Other Technical and Craft Skilled	1,076			1,076	1,072	4	
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	227			227	204	23	
	OVERHEAD EXPENSES	1,089	0	0	1,089	542	547	0
201	Other Direct Labour Cost	44			44	42	2	
202	Incentives							
203	Benefits and Allowances	919			919	411	508	
204	National Insurance	126			126	89	37	
205	Pensions and Gratuities							
	OTHER CHARGES	3,519	0	0	3,519	966	2,553	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	400			400	186	214	
303	Fuel and Lubricants	272			272	12	260	
304	Rental and Maintenance of Building	1,115			1,115		1,115	
305	Maintenance of Infrastructure	30			30		30	
306	Electricity Charges							
307	Transport, Travel & Postage	968			968	406	562	
308	Telephone Charges							
309	Other Service Purchased	440			440	111	329	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	294			294	251	43	
	Under the Estimates						3,189	
	Over the Estimates						0	
	Net Under the Estimates						3,189	
	Issues from the Consolidated Fund Expenditure for 1994					3,056 3,089		
	Due to the Consolidated Fund					(33)		

J. KENDALL
REGIONAL EXECUTIVE OFFICER
REGION 8

HEAD 86 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	23,697	0	0	23,697	14,757	8,940	0
	TOTAL EMPLOYMENT COSTS	6,679	0	0	6,679	4,449	2,230	0
	WAGES AND SALARIES	4,637	(35)	0	4,602	3,557	1,045	0
101	Administrative	296	11		307	298	9	
102	Senior Technical	-						
103	Other Technical and Craft Skilled	815	(13)		802	644	158	
104	Clerical and Office Support	937	38		975	966	9	
105	Semi Skilled Operatives & Unskilled	2,589	(7 ¹)		2,518	1,649	869	
	OVERHEAD EXPENSES	2,042	35	0	2,077	892	1,185	0
201	Other Direct Labour Cost	911			911	462	449	
202	Incentives							
203	Benefits and Allowances	900			900	167	733	
204	National Insurance	231	35		266	263	3	
205	Pensions and Gratuities	-						
	OTHER CHARGES	17,018	0	0	17,018	10,308	6,710	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,650			1,650	645	1,005	
303	Fuel and Lubricants	4,000			4,000	3,790	210	
304	Rental and Maintenance of Building	1,000			1,000	609	391	
305	Maintenance of Infrastructure	4,618			4,618	1,861	2,757	
306	Electricity Charges							
307	Transport, Travel & Postage	3,000			3,000	2,014	986	
308	Telephone Charges	-						
309	Other Service Purchased	600			600	442	158	
310	Education Subvention - Grants etc.	150			150		150	
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,000			2,000	947	1,053	
	Under the Estimates						8,940	
	Over the Estimates						0	
	Net Under the Estimates						8,940	
	Issues from the Consolidated Fund					16,427		
	Expenditure for 1994					14,757		
	Due to the Consolidated Fund					1,670		

J. CUNJIE
REGIONAL EXECUTIVE OFFICER
REGION 9

HEAD 87 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$-000	\$000	\$000	5000	\$:000	\$-000	\$-000
	TOTAL APPROPRIATION EXPENSES	3,502	0	0	3,502	1,775	1,727	0
	TOTAL EMPLOYMENT COSTS	2,188	0	0	2,188	1,262	926	0
	WAGES AND SALARIES	1,434	0	0	1,434	1,043	391	0
101	Administrative	389			389	101	288	
102	Senior Technical							
103	Other Technical and Craft Skilled	217			217	204	13	
104	Clerical and Office Support							
105	Semi Skilled Operatives & Unskilled	828			828	738	90	
	OVERHEAD EXPENSES	754	0	0	754	219	535	0
201	Other Direct Labour Cost	353			353	97	256	
202	Incentives							
203	Benefits and Allowances	213			213	52	161	
204	National Insurance	188			188	70	118	
205	Pensions and Gratuities							
	OTHER CHARGES	1,314	0	0	1,314	513	801	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	287			287	59	228	
303	Fuel and Lubricants	173			173	61	112	
304	Rental and Maintenance of Building	66			66	42	24	
305	Maintenance of Infrastructure	223			223	165	58	
306	Electricity Charges							
307	Transport, Travel & Postage	565			565	186	379	
308	Telephone Charges							
309	Other Service Purchased							
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other							
	Under the Estimates						1,727	
	Over the Estimates						0	
	Net under the Estimates						1,727	
	Issues from the Consolidated Fund					2,141		
	Expenditure for 1994					1,775		
	Due to the Consolidated Fund					366		

J. CUNJIE
REGIONAL EXECUTIVE OFFICER
REGION 9

HEAD 88 - REGION 9 - UPPER TAKATU/ UPPER ESSEQUIBO (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	44,573	0	0	44,573	32,106	12,467	0
	TOTAL EMPLOYMENT COSTS	26,787	0	0	26,787	25,105	1,682	0
	WAGES AND SALARIES	15,750	1,673	0	17,423	16,705	718	0
101	Administrative	2,781	50		2,831	2,467	364	
102	Senior Technical	3,600	1,023		4,623	4,621	2	
103	Other Technical and Craft Skilled	358	100		458	391	67	
104	Clerical and Office Support	196			196	118	78	
105	Semi Skilled Operatives & Unskilled	8,815	500		9,315	9,108	207	
	OVERHEAD EXPENSES	11,037	(1,673)	0	9,364	8,400	964	
201	Other Direct Labour Cost	785	(100)		685	121	564	
202	Incentives							
203	Benefits and Allowances	8,305	(1,150)		7,155	7,014	141	
204	National Insurance	1,947	(423)		1,524	1,265	259	
205	Pensions and Gratuities							
	OTHER CHARGES	17,786	0	0	17,786	7,001	10,785	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,991			1,991	1,426	565	
303	Fuel and Lubricants	2,000			2,000	898	1,102	
304	Rental and Maintenance of Building	4,000			4,000	1,406	2,594	
305	Maintenance of Infrastructure	1,852			1,852	'2	1,850	
306	Electricity Charges	89			89		89	
307	Transport, Travel & Postage	4,315			4,315	1,606	2,709	
308	Telephone Charges	50			50		50	
309	Other Service Purchased	1,239			1,239	861	378	
310	Education Subvention - Grants etc.	250			250		250	
311	Rates & Taxes & Subventions to L/A							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,000			2,000	802	1,198	
	Under the Estimates						12,467	
	Over the Estimates						0	
	Net Under the Estimates						12,467	
	Issues from the Consolidated Fund Expenditure for 1994					32,961 32,106		
	Due to the Consolidated Fund					855		

J. CUNJIE
REGIONAL EXECUTIVE OFFICER
REGION 9

HEAD 89 - REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	23,433	0	0	23,433	10,590	12,843	0
	TOTAL EMPLOYMENT COSTS	13,518	0	0	13,518	7,605	5,913	0
	WAGES AND SALARIES	5,702	69	0	5,771	5,446	325	0
101	Administrative							
102	Senior Technical	1,321	(100)		1,221	1,037	184	
103	Other Technical and Craft Skilled	2,712	69		2,781	2,766	15	
104	Clerical and Office Support	196			196	152	44	
105	Semi Skilled Operatives & Unskilled	1,473	100		1,573	1,491	82	
	OVERHEAD EXPENSES	7,816	(69)	0	7,747	2,159	5,588	0
201	Other Direct Labour Cost	563			563	261	302	
202	Incentives							
203	Benefits and Allowances	6,853	(69)		6,784	1,563	5,221	
204	National Insurance	400			400	335	65	
205	Pensions and Gratuities							
	OTHER CHARGES	9,915	0	0	9,915	2,985	6,930	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	1,670			1,670	401	1,269	
303	Fuel and Lubricants	3,000			3,000	1,099	1,901	
304	Rental and Maintenance of Building	643			643	121	522	
305	Maintenance of Infrastructure	279			279	28	251	
306	Electricity Charges							
307	Transport, Travel & Postage	2,525			2,525	614	1,911	
308	Telephone Charges	100			100		100	
309	Other Service Purchased	404			404	84	320	
310	Education Subvention - Grants etc.	294			294		294	
311	Rates & Taxes & Subventions to LA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	1,000			1,000	638	362	
	Under the Estimates						12,843	
	Over the estimates						0	
	Net under the Estimates						12,843	
	Issues from the Consolidated Fund					12,239		
	Expenditure for 1994					10,590		
	Due to the Consolidated Fund					1 649		

J. CUNJIE
REGIONAL EXECUTIVE OFFICER
REGION 9

**HEAD 90 - REGION 10 - UPPER DEMERARA/BERBICE (ADMINISTRATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	23,823	0	0	23,823	18,247	5,576	0
	TOTAL EMPLOYMENT COSTS	6,573	0	0	6,573	4,906	1,667	0
	WAGES AND SALARIES	4,395	2	0	4,397	4,003	394	0
101	Administrative	951	(263)		688	623	65	
102	Senior Technical	102	2		104	103	1	
103	Other Technical and Craft Skilled	657	-		657	611	46	
104	Clerical and Office Support	1,825			1,825	1,752	73	
105	Semi Skilled Operatives & Unskilled	860	263		1,123	914	209	
	OVERHEAD EXPENSES	2,178	(2)	0	2,176	903	1,273	
201	Other Direct Labour Cost	903	(2)		901	370	531	
202	Incentives	-			-	-	-	
203	Benefits and Allowances	640			640	215	425	
204	National Insurance	635			635	318	317	
205	Pensions and Gratuities	-			-	-	-	
	OTHER CHARGES	17,250	0	0	17,250	13,341	3,909	0
301	Expenses Specific to the Agency				-	-	-	
302	Materials, Equipment & Supplies	2,026			2,026	1,846	180	
303	Fuel and Lubricants	1,200			1,200	1,069	131	
304	Rental and Maintenance of Building	2,269			2,269	1,484	785	
305	Maintenance of Infrastructure	2,700			2,700	1,389	1,311	
306	Electricity Charges	239			239	30	209	
307	Transport, Travel & Postage	2,906			2,906	2,225	681	
308	Telephone Charges	199			199	117	82	
309	Other Service Purchased	3,490			3,490	3,394	96	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to LJA	221			221	185	36	
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	2,000			2,000	1,602	398	
	Under the Estimates						5,576	
	Over the Estimates						0	
	Net Under the Estimates						5,576	
	Issues from the Consolidated Fund Expenditure for 1994					19,346 18,247		
	Due to the Consolidated Fund					1,099		

**P. HAMILTON
REGIONAL EXECUTIVE OFFICER
REGION 10**

HEAD 91 - REGION 10 - UPPER DEMERARA/BERBICE (AGRICULTURE)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	4,930	0	0	4,930	3,132	1,798	0
	TOTAL EMPLOYMENT COSTS	1,735	0	0	1,735	1,027	708	0
	WAGES AND SALARIES	996	381	0	1,377	846	531	0
101	Administrative							
102	Senior Technical							
103	Other Technical and Craft Skilled	396			396	250	146	
104	Clerical and Office Support	49			49		49	
105	Semi Skilled Operatives & Unskilled	551	381		932	596	336	
	OVERHEAD EXPENSES	739	(381)	0	358	181	177	0
201	Other Direct Labour Cost	651	(443)		208	80	128	
202	incentives							
203	Benefits and Allowances	8	62		70	41	29	
204	National Insurance	80			80	60	20	
205	Pensions and Gratuities							
	OTHER CHARGES	3,195	0	0	3,195	2,105	1,090	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	882			882	581	301	
303	Fuel and Lubricants	479			479	419	60	
304	Rental and Maintenance of Building	755			755	683	72	
305	Maintenance of Infrastructure	190			190	114	76	
306	Electricity Charges	2			2	2		
307	Transport, Travel & Postage	285			285	96	189	
308	Telephone Charges	2			2	1	1	
309	Other Service Purchased	500			500	109	391	
310	Education Subvention - Grants etc.	-						
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	100			100	100		
	Under the Estimates						1,798	
	Over the Estimates						0	
	Net Under the Estimates						1,798	
	Issues from the Consolidated Fund					3,857		
	Expenditure for 1994					3,132		
	Due to the Consolidated Fund					725		

P. HAMILTON
REGIONAL EXECUTIVE OFFICER
REGION 10

HEAD 92 - REGION 10 - UPPER DEMERARAJBERBICE (EDUCATION)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT i(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	--- UNDER THE REVISED ESTIMATES	--- OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	114,046	0	0	114,046	89,076	25,114	144
	TOTAL EMPLOYMENT COSTS	77,478	0		77,478	68,848	8,745	115
	WAGES AND SALARIES	52,148	296	0	52,444	49,438	3,121	115
101	Administrative	11,915						
102	Senior Technical	23,234	(3,109)		8,806	7,841	965	
103	Other Technical and Craft Skilled	2,126	(927)		22,307	22,422	-	115
104	Clerical and Office Support	876	1,368		3,494	3,147	347	
105	Semi Skilled Operatives & Unskilled	13,997	2,964		876	643	233	
					16,961	15,385	1,576	
	OVERHEAD EXPENSES	25,330	(296)	0	25,034	19,410	5,624	0
201	Other Direct Labour Cost	2,035						
202	Incentives				2,035	931	1,104	
203	Benefits and Allowances				-	-	-	
204	National Insurance	16,035	-		16,035	14,465	2,950	
205	Pensions and Gratuities	7,260	(296)		6,964	4,014	2,950	
		-	-		-	-	-	
	OTHER CHARGES	36,568	0	0	36,568	20,228	16,369	29
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	12,586						
303	Fuel and Lubricants	1,336			12,586	6,394	6,192	
304	Rental and Maintenance of Building	5,257			1,336	912	424	
305	Maintenance of Infrastructure	2,000			5,257	2,563	2,694	
306	Electricity Charges	997			2,000	925	1,075	
307	Transport, Travel & Postage	1,847			997	19	978	
308	Telephone Charges	45			1,847	1,059	788	
309	Other Service Purchased	10,000			45	19	26	
310	Education Subvention - Grants etc.	500			10,000	6,308	3,692	
311	Rates & Taxes & Subventions to UA	-			500	500	500	
312	Subsidies and Contributions etc.	-			-	-	-	
313	Refunds of Revenue		-					
314	Other	2,000	0					
					2,000	2,029		29
	Under the Estimates						25,114	
	Over the Estimates						144	
	Net Under the Estimates						24,970	
	Issues from the Consolidated Fund					90,695		
	Expenditure for 1994					89,076		
	Due to the Consolidated Fund					1,619		

P. HAMILTON
REGIONAL EXECUTIVE OFFICER
REGION 10

HEAD 93 - REGION 10 - UPPER DEMERARA/BARBICE (HEALTH)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED	VIREMENT	SUPPLE	REVISED	TOTAL	UNDER THE	OVER THE
		ESTIMATES	+(-)	MENTARY	ESTIMATES	EXPEND-ITURE	REVISED	REVISED
		\$'000	\$'000	\$'000	8-000	8-000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	28,597	0	0	28,597	15,762	12,855	20
	TOTAL EMPLOYMENT COSTS	8,288	0	0	8,288	7,054	1,254	20
	WAGES AND SALARIES	4,051	1,200		5,251	5,128	143	20
101	Administrative							
102	Senior Technical	1,626	(454)		1,172	1,099	73	
103	Other Technical and Craft Skilled	1,470	1,200		2,670	2,690		20
104	Clerical and Office Support	52	10		62	58	4	
105	Semi Skilled Operatives & Unskilled	903	444		1,347	1,281	66	
	OVERHEAD EXPENSES	4,237	(1,200)	0	3,037	1,926	1,111	0
201	Other Direct Labour Cost	2,260	(1,200)		1,060	240	820	
202	Incentives							
203	Benefits and Allowances	1,549			1,549	1,337	212	
204	National Insurance	428			428	349	79	
205	Pensions and Gratuities							
	OTHER CHARGES	20,309	0		20,309	8,708	11,601	0
301	Expenses Specific to the Agency							
302	Materials, Equipment & Supplies	11,649			11,649	4,050	7,599	
303	Fuel and Lubricants	1,000			1,000	667	333	
304	Rental and Maintenance of Building	2,050			2,050	1,527	523	
305	Maintenance of Infrastructure	1,530			1,530	911	619	
306	Electricity Charges	106			106	9	97	
307	Transport, Travel & Postage	1,944			1,944	628	1,316	
308	Telephone Charges	106			106	1	105	
309	Other Service Purchased	1,544			1,544	782	762	
310	Education Subvention - Grants etc.							
311	Rates & Taxes & Subventions to UA							
312	Subsidies and Contributions etc.							
313	Refunds of Revenue							
314	Other	380			380	133	247	
	Under the Estimates						12,855	
	Over the Estimates						20	
	Net Under the Estimates						12,835	
	Issues from the Consolidated Fund					16,844		
	Expenditure for 1994					15,762		
	Due to the Consolidated Fund					1,082		

P. HAMILTON
REGIONAL EXECUTIVE OFFICER
REGION 10

**HEAD 94 - MINISTRY OF FINANCE (PUBLIC DEBT)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	VIREMENT +(-)	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
	TOTAL APPROPRIATION EXPENSES	5'000 700	\$ 000 0	\$' 000 0	\$'000 700	\$'000 478	\$' 000 222	\$'000 0
	Public Debt	700			700	478	222	
	Under the Estimates						222	
	Over the Estimates						0	
	Net Under the Estimates						222	
	Issues from the the Consolidated Fund					700		
	Expenditure for 1993					478		
	Due to the Consolidated Fund					222		
						=		

**M. PERTAB
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE**

DIVISION 501- OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	311,000	0	311,000	131,227	179,773	0
12001	Building - Guyana Defence Force	20,000		20,000	19,994	6	
12002	Office and Residence of the President	3,000		3,000	1,354	1,646	
17001	Minor Works	8,000		8,000	7,970	30	
17002	Quarries - GNS						
24002	Land Transport	3,000		3,000	2,146	854	
25001	Purchase of Equipment	1,000		1,000	964	36	
28001	Pure Water Supply - GDF	2,000		2,000	1,998	2	
28007	Agriculture Development - GDF	3,500		3,500	3,498	2	
34002	IAST	8,000		8,000	8,000	0	0
34004	Public Administration Project	215,000		215,000	42,976	172,024	
51001	Equipment - Drugs Surveillance	3,000		3,000	2,971	29	
51002	Guyana National Service	6,000		6,000	5,875	125	
51003	Equipment - GDF	25,000		25,000	24,981	19	
GUYANA INFORMATION SERVICE							
12003	Buildings						
24003	Land Transport						
25002	Purchase of Equipment						
GUYANA NATURAL RESOURCES AGENCY							
25002	Office Equipment and Furniture	500		500	500		
33001	Hydropower Division	9,000		9,000	4,000	5,000	
35003	Forestry Studies	4,000		4,000	4,000		
41002	Petroleum Exp. Promotion Project						
	Under the Estimates					179,773	
	Over the Estimates						
	Net Under the Estimates					179,773	
	Issues from the Consolidated Fund Expenditure for 1994				133,976 131,227		
	Due to the Consolidated Fund				2,749		

H.O.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 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL UNDER THE EXPENDITURE ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	882,345	0	882,354	750,238	140,600
12001	Buildings	9,730		9,730	18,214	
12003	Youth	2,824		2,824	2,790	34
19001	SIMAP	766,000		766,000	657,144	108,856
19002	Infrastructure Dev & Buildings	100,000		100,000	68,344	31,656
24001	Land Transport	3,800		3,800	3,746	54
25001	Office Equipment					
	Under the Estimates					140,600
	Over the Estimates					8,484
	Net Under the Estimates					132,116
	Issues from the Consolidated Fund Expenditure for 1994			741,842	750,238	
	Due to the Consolidated Fund			(8,396)		
	Contingencies Fund Advance Warrant No. 3/94 dated 94-08-15 for \$9M was issued under subhead 12001.					

C. MOORE
 PERMANENT SECRETARY
 MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY

DIVISION 505 - CONSTITUTIONAL AGENCY
PUBLIC/POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
	TOTAL APPROPRIATION EXPENSES	8-000 460	\$ 000 0	\$ 000 460	\$000 452	\$ 000 8	\$ 000 0
25002	Office Equipment and Furniture	460		460	452	8	
	Under the Estimates					8	
	Over the Estimates					0	
	Net Under the Estimates					8	
	Issues from the Consolidated Fund Expenditure for 1994				460 452		
	Due to the Consolidated Fund				8 ====		

L. DAVID
SECRETARY
PUBLIC/POLICE SERVICE COMMISSION

DIVISION 505 - CONSTITUTIONAL AGENCY
 PARLIAMENT OFFICE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	8,000	0	8,000	7,990	10	0
25003	Rehabilitation of Building	8,000		8,000	7,990	10	
	Under the Estimates					10	
	Over the Estimates					0	
	Net Under the Estimates					10	
	Issues from the Consolidated Fund Expenditure for 1994				8,000 7,990		
	Due to the Consolidated Fund				10		

S. E ISSACS
 DEPUTY CLERK OF THE NATIONAL ASSEMBLY
 PARLIAMENT OFFICE

DIVISION 505 - CONSTITUTIONAL AGENCY
OFFICE OF THE OMBUDSMAN
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 000	\$ 00C	\$ 000	\$ 000	\$ 000	\$000
	TOTAL APPROPRIATION EXPENSES	534	0	534	0	534	0
25005	Purchase of Equipment	534		534		534	
	Under the Estimates					534	
	Over the Estimates					0	
	Net Under the Estimates					534	
	Issues from the Consolidated Fund Expenditure for 1994				0 0		
	Due to the Consolidated Fund				0		

L. HYMAN
SECRETARY
OFFICE OF THE OMBUDSMAN

DIVISION 505 - CONSTITUTIONAL AGENCY
 PUBLIC UTILITIES COMMISSION
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$000	\$000	\$000	\$000	\$' 000	\$000
	TOTAL APPROPRIATION EXPENSES	1,638	0	1,638	1,636	2	0
25006	Equipment	1,638		1,638	1,636	2	
	Under the Estimates					2	
	Over the Estimates					0	
	Net Under the Estimates					2	
						==	
	Issues from the Consolidated Fund Expenditure for 1994				0 1,638		
	Due to the Consolidated Fund				(1,638)		

KENNETH NARINE
 SECRETARY
 PUBLIC UTILITIES COMMISSION

DIVISION 505 - CONSTITUTIONAL AGENCIES
OFFICE OF THE AUDITOR GENERAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
	TOTAL APPROPRIATION EXPENSES	\$ 000 76,877	\$'000 0	\$'000 76,877	\$-000 18,165	\$-000 58,712	\$'000 0
12001	Building	4,700		4,700	596	4,104	
25001	Office Equipment & Furniture	2,600		2,600	1,979	621	
44001	Institutional Strengthening	69,577		69,577	15,590	53,987	
	Under the Estimates					58,712	
	Over the Estimates					0	
	Net Under the Estimates					58,712	
	Issues from the Consolidated Fund Expenditure for 1994				16,300 18,165		
	Due from the Consolidated Fund				(1,865)		

A. SINGH
SNR. DEPUTY AUDITOR GENERAL (Ag.)
OFFICE OF THE AUDITOR GENERAL

DIVISION 506 - MINISTRY OF FOREIGN AFFAIRS
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	7,860	0	7,860	7,611	249	0
12001	Buildings	3,300		3,300	3,300		
24001	Land Transport	2,560		2,560	3,574		
25001	Office Equipment and Furniture	2,000		2,000	737	249	
	Under the Estimates					249	
	Over the Estimates					0	
	Net Under the Estimates					249	
	Issues from the Consolidated Fund Expenditure for 1994				7,860 7,611		
	Due to the Consolidated Fund				249		
	Contingencies Fund Advance Warrant No. 15/94 dated 94-10-27 for \$1M was issued under subhead 24001.						

C. MILES
 DIRECTOR GENERAL
 MINISTRY OF FOREIGN AFFAIRS

DIVISION 507 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		112,250	0	112,250	111,227	1,023	0
12001	Buildings - Prisons	25,000	-	25,000	25,000		
12002	Police Stations & Buildings	25,000		25,000	25,000	-	
12003	Fire Ambulances & Stations	8,000		8,000	7,963	37	
12004	Buildings (Home Affairs)	3,500		3,500	3,500		
12005	National Registration Centre	1,000	-	1,000	980	20	
17001	General Registrar's Office	1,000		1,000	994	6	
24001	Land & Water Transport - Police	20,000		20,000	19,978	22	
24003	Land Transport Vehicle - Fire	1,250		1,250	1,250	-	
24005	Land & Water Transport - Prisons	5,000		5,000	4,307	693	
25001	Equipment & Furniture - Police	2,000		2,000	2,000	-	
25002	Office Equipment (PCA)	-		-	-		
26001	Equipment - Police	15,000		15,000	15,000	-	0
26002	Communication Equipment - Fire	1,000		1,000	998	2	
26003	Tools & Equipment - Fire	3,000		3,000	2,833	167	
26005	Agriculture Equipment - Prisons	500		500	500		
26006	Equipment (Home Affairs)	1,000		1,000	924	76	
	Under the Estimates					1,023	
	Over the Estimates						
	Net Under the Estimates					1,023	
	Issues from the Consolidated Fund				112,249		
	Expenditure for 1994				111,227		
	Due to Consolidated Fund				1,022		

R.H. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

DIVISION 508 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	2,158,597	0	2,158,597	1,594,200	564,397	
13001	Black Bush Polder Rehab.	24,000		24,000	23,164	836	
13003	Rehab. of D & I Areas	115,000		115,000	92,510	22,490	
13004	Agri. Rehab. 1	813,000		813,000	803,450	9,550	
13005	Agri. Sector Hybrid Loan	57,000		57,000	25,637	31,363	
15004	Infrastructure Rehab. Programme (Sea)	995,000		995,000	559,877	435,123	
15005	EAsT Bank Berbice Drainage Scheme	-		-			
17,004	N.A.R.I.	106,600		106,600	45,413	61,187	
17,005	Guyana School of Agriculture	10,000		10,000	10,000		
17009	National Dairy Dev. Programme	2,300		2,300	2,300		
17019	Extention Services	5,000		5,000	3,416	1,584	
21001	Hydrometerology	10,000		10,000	9,893	107	
23004	Seed Production	-		-			
25001	Project Evaluation & Equipment	4,697		4,697	3,861	836	
33002	Geodetic Surveys	2,000		2,000	1,981	19	
33003	National Land Registration	14,000		14,000	12,698	1,302	
	Under the Estimates					564,397	
	Over the Estimates					0	
	Net Under the Estimates					564,397	
	Issues from the Consolidated Fund Expenditure for 1994				1,632,490		
					1,594,200		
	Due to the Consolidated Fund				38,290		

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

DIVISION 510 - MINISTRY OF AGRICULTURE - MMA 111
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	62,000	0	62,000	68,000	0	(6,000)
13001	Civil Works	12,000		12,000	12,000		
17001	Agricultural Development	40,000		40,000	46,000		(6,000)
47001	General Administration	10,000		10,000	10,000		
	Under the Estimates					0	
	Over The Estimates					6,000	
	Net Under the Estimates					-6000	
	Issues from the Consolidated Fund Expenditure for 1994				62,000 68,000		
	Due to the Consolidated Fund				-6000		
	Contingencies Fund Advance Warrant No. 12/94 dated 94-10-19 for \$6M was issued under subhead 17001.						

P.D. SOOKRAJ
 PERMANENT SECRETARY
 MINISTRY OF AGRICULTURE

DIVISION 512 - MINISTRY OF AGRICULTURE - ARTISANAL FISHERIES
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL UNDER ESTIMATES	THE OVER REVISED ESTIMATES	THE OVER REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	84,000	0	84,000	57,040	26,960	0
12001	Artisanal Fishery - Coastal						
12003	Fishery Equipment Facility						
12004	Fisheries Technical Assistance Proj.	72,000		72,000	45,040	26,960	
12005	Caricom Resource & Management Programme	12,000		12,000	12,000		
	Under the Estimates					26,960	
	Over the Estimates					0	
	Net Under the Estimates					26,960	
	Issues from the Consolidated Fund Expenditure for 1994				57,530		
					57,040		
	Due to the Consolidated Fund				490		

P.D. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

DIVISION 514 - MINISTRY OF LEGAL AFFAIRS
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL UNDER THE EXPENDITURE ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	17,585	0	17,585	16,826	216
12001	Buildings	5,454		4,818	4,823	188
25001	Office Equipment & Furniture	12,131		12,767	12,003	28
	Under the Estimates					216
	Over the Estimates					0
	Net Under the Estimates					216
	Issues from the Consolidated Fund Expenditure for 1994				16,406 16,826	
	Due to the Consolidated Fund				(420)	
	Contingencies Fund Advance Warrant No. 14/94 dated 94-10-19 for \$0.6M was issued under subhead 25001.					

D. SAMAROO
 PERMANENT SECRETARY (AG)
 MINISTRY OF LEGAL AFFAIRS

DIVISION 516 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	SUPPLE- APPROVED MENTARY REVISED EXPEND- ESTIMATES PROVISION ESTIMATES ITURE ESTIMATES			TOTAL UNDER THE OVER THE REVISED ESTIMATES ESTIMATES		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	1,222,000	0	1,222,000	1,022,829	199,171	0
12003	Georgetown Hospital - Health Care II	975,000		975,000	850,853	124,147	
12007	Palms	-					
12014	Buildings - Health	30,000		30,000	29,456	544	
12,015	Mortuary	15,000		15,000	9,500	5,500	
19001	Sector Programme - Health	200,000		200,000	131,243	68,757	
25001	Office Furniture & Equipment	2,000		2,000	1,777	223	
25002	Equipment				-	-	
GUYANA HEALTH SCIENCE AGENCY							
12001	Buildings						
	Under the Estimates					199,171	
	Over the Estimates					0	
	Net Under the Estimates					199,171	
	Issue from the Consolidated Fund Expenditure for 1994				1,115,095 1,022,829		
	Due to the Consolidated Fund				92,266		

C. MARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH

DIVISION 517 - GUYANA WATER AUTHORITY
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	818,260	0	818,260	535,880	282,380	
28001	Water Supply (Force Account)			-	-		
28004	G/town Sewerage & Water Comm. Ph II	125,000		125,000	125,000		
28005	Rural Water Supply	20,000		20,000	20,000		
28006	Water Improvement (Master Plan)	96,260		96,260	50,280	45,980	
28007	Water Supply Study	272,000		272,000	252,000	20,000	
28008	New Amsterdam Treatment Plant	243,000		243,000	80,600	162,400	
28009	G/town Remedial & Sewerage Project	62,000		62,000	8,000	54,000	
28010	Technical Co-operation				-		
28011	Water Improvement Project						
	Under the Estimates					282,380	
	Over the Estimates					0	
	Net Under the Estimates					282,380	
	Issues from the Consolidated Fund Expenditure for 1994				535,880 535,880		
	Due to the Consolidated Fund				-----		

H.O.S. THOMPSON
 CHIEF ADMINISTRATIVE OFFICER
 OFFICE OF THE PRESIDENT

DIVISION 520 - MINISTRY OF PUBLIC WORKS, COMMUNICATION AND REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	\$'000	\$' 000	\$'000	\$'000	\$'000	5'000
		SUPPLE- APPROVED MENTARY REVISED ESTIMATES PROVISION ESTIMATES		TOTAL UNDER THE OVER THE EXPEND- REVISED REVISED ITURE ESTIMATES ESTIMATES			
TOTAL APPROPRIATION EXPENSES		1,118,123	0	1,118,123	861,002	302,618	45,497
11001	Demerara Harbour Bridge	395,000	-	395,000	250,118	144,882	
12001	Government Buildings	30,000	-	30,000	30,000		
12002	Buildings - Health	40,000	-	40,000	47,500		7,500
12007	Timehri Airport	30,000	-	30,000	30,000		
12008	Timehri Fire Hall	-	-	-	-		
14001	Mabura/Lethem Road	3,000	-	3,000	2,999	1	
14005	Batica/Issano/Mandia Road	-	-	-	-		
14006	Bridges	23,000	-	23,000	23,000		
14007	Miscellaneous Road	150,000	-	150,000	167,997	-	17,997
14008	Urban Roads/Drainage	53,123	-	53,123	53,123		
14009	Hinterland Airtrip	30,000	-	30,000	29,999	1	
14010	Road Design and Maintenance Study	-	-	-	-		
14011	G/town/Soesdyke/Rosignol Roads	-	-	-	-		
14012	Essequibo Coast Road	-	-	-	-		
14013	Soesdyke/Linden Highway	-	-	-	-		
14014	Transport Studies	-	-	-	-		
14015	Amerindian Development	10,000	-	10,000	9,999	1	
16002	Equipment - Civil Aviation	128,000	-	128,000	-	128,000	
16003	Stellings	30,000	-	30,000	50,000	-	20,000
17001	Minor Works	5,000	-	5,000	5,000	-	
18001	Acquisition of Property	32,000	-	32,000	21,042	10,958	
24001	Land and Water Transport - Regions	-	-	-	-		
26001	Navigational Aids	5,000	-	5,000	5,000		
27001	Reconditioning of Ships	40,000	-	40,000	40,000		
27003	Reconditioning of Ferry Vessels	10,000	-	10,000	10,000	-	
27004	Ferry Services	1,000	-	1,000	-	1,000	
27005	Guyana/Suriname Ferry Project	1,000	-	1,000	13	987	
CENTRAL HOUSING & PLANNING AUTHORITY							
19001	Infrastructure Dev. & Buildings						
19002	Urban Rehab. Programme	102,000	-	102,000	85,212	16,788	
Under the Estimates						302,618	
Over the Estimates						45,497	
Net Under the Estimates						257,121	
Issues from the Consolidated Fund					744,835		
Expenditure for 1994					861,002		
Due to the Consolidated Fund					(116,167)		
Contingencies Fund Advance Warrant No. 5/94 dated 94-08-16 for \$7.5M, No. 6/94 dated 94-08-17 for \$18M, No. 19/94 dated 94-11-28 for \$20M was Issued under subhead 12002, 14007 & 16003 respectively and Contingencies Fund Advance Warrant No. 7/94 dated 94-09-09 for \$48.5M, No. 18/94 dated 94-11-28 for \$25M & No. 28/94 dated 94-12-29 for \$8.8M Was issued under subhead 11001.							

G. SAHA!
PERMANENT SECRETARY
**MINISTRY OF PUBLIC WORKS, COMMUNICATIONS
& REGIONAL DEVELOPMENT**

DIVISION 521 - MINISTRY OF PUBLIC WORKS, COMMUNICATION AND REGIONAL DEVELOPMENT
ROAD REHABILITATION PROJECT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	1,392,700	0	1,392,700	647,934	744,766	0
14001	Essequibo Coast Road	682,500	-	682,500	354,650	327,850	
14002	Georgetown/Timehri/Rosignol	341,000	-	341,000	99,702	241,298	
14003	Soesdyke Linden Highway	25,000	-	25,000	-	25,000	
14004	Road Maintenance	150,500	-	150,500	79,880	70,620	
14005	Road Design and Maintenance	56,300	-	56,300	41,847	14,453	
14006	National Port Authority	12,800	-	12,800	6,936	5,864	
14007	Environmental Studies	12,800	-	12,800	6,593	6,207	
14008	Highway Finance Studies	12,800	-	12,800	4,027	8,773	
14009	Technical Assistance CTPU	12,800	-	12,800	455	12,345	
14010	Supervision and Administration	72,000	-	72,000	53,844	18,156	
14011	Internal Audit	14,200	-	14,200	-	14,200	
	Under the Estimates					744,766	
	Over the Estimates					0	
	Net Under the Estimates					744,766	
	Issues from the Consolidated Fund Expenditure for 1993				750,727 647,934		
	Due to the Consolidated Fund				----- 102,793		
	Contingencies Fund Advance Warrant No. 26/94 dated 94-12-21 for \$16M was issued under subhead 14001.						

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 1994

SUB- HEAD	DESCRIPTION	SUPPLE-		TOTAL	UNDER THE	OVER THE	
		APPROVED ESTIMATES	MENATRY PROVISION	REVISED ESTIMATES	EXPEND- ITURE	REVISED ESTIMATES	REVISED ESTIMATES
		'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	4,415,986	0	4,415,986	2,621,495	1,794,491	0
12001	Buildings	40,000		40,000	11,189	28,811	
19001	Basic Needs Trust Fund	274,000		274,000	150,391	123,609	
24001	Land Transport Vehicle	15,000		15,000	9,768	5,232	
24002	Water Transport						
25001	Equipment	20,000		20,000	14,055	5,945	
25002	Infrastructure Rehab. Prog.	37,370		37,370		37,370	
26001	Statistical Bureau	25,000		25,000	14,895	10,105	
33002	Project Development & Assistance	10,000		10,000		10,000	
34003	S.P.S./National Planning Proj.						
41001	STEP Fund	11,000		11,000		11,000	
44001	Institutional Strenghtening	32,000		32,000	31,147	853	
44002	Technical Assistance	5,000		5,000	664	4,336	
44003	Student Loan Fund	500,000		500,000	500,000		
44004	Development of Plan	5,000		5,000	1,000	4,000	
44005	Infrastructural Development Plan	2,110,000		2,110,000	1,739,140	370,860	
45001	CDB	40,000		40,000	22,852	17,143	
45002	Mortgage Finance Bank						
45004	IABD	35,000		35,000		35,000	
45005	NGO Sport Programme - PL480	122,000		122,000	15,256	106,744	
45010	GEC	887,916		887,916	104,638	783,278	
45032	NEOCOL	6,500		6,500	6,500		
45033	Public Corporations Secretariat						
45040	IFC	48,000		48,000		48,000	
45044	LINMINE	67,200		67,200		67,200	
45047	Guyana Broadcasting Corporation	25,000		25,000		25,000	
45048	Sanata Textiles Limited	100,000		100,000		100,000	
	Under the Estimates					1,794,491	
	Over the Estimates						0
	Net Under the Estimates					1,794,491	
	Issues from the Consolidated Fund Expenditure for 1993				3,521,427 2,621,495		
	Due to the Consolidated Fund				899,932		

M. PERTAB
SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

DIVISION 527 - MINISTRY OF FINANCE - HUMAN RESOURCE DEVELOPMENT ORIGRAMME
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	172,889	0	172,889	40,848	132,041	
12001	Rehabilitation of Buildings	74,601		74,601	28,431	46,170	
13001	Civil Works (New Buildings)	-		-	-	-	
25001	Equipment & Materials	47,213		47,213	906	46,307	
42002	inspection Supervision & Credit Fund	2,500		2,500		2,500	
44001	Scholarships & Fellowships	4,000		4,000		4,000	
45001	New Staff						
45002	Administration & Supervision	19,500		19,500	11,511	7,989	
47001	Interest	75		75		75	
49001	Contingencies & Costs Escallation	25,000		25,000		25,000	
	Under the Estimates					132,041	
	Over the Estimates					0	
	Net Under the Estimates					132,041	

	Issues from the Consolidated Fund				144,963		
	Expenditure for 1993				40,848		
	Due to the Consolidated Fund				104,115		
	Contingencies Fund Advance Warrant No. 31/94 dated 94-12-31 for \$9.9M was Issued under subheads 45002 and 12001.						

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 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 000	\$ 000	\$'000	\$ 000	\$ 000	\$ 000
	TOTAL APPROPRIATION EXPENSES	2,500	0	2,500	2,073	427	0
		=====	=====	-----	-----	-----	-----
24001	Land Transport						
25001	Office Equipment	500		500	500	0	
41001	Tourism Development	2,000		2,000	1,573	427	
47001	GUYMIDA						
	Under the Estimates					427	
	Over the Estimates					0	
	Net Under the Estimates					-----	427

	Issues from the Consolidated Fund Expenditure for 1994				2,165		
					2073		
	Due to the Consolidated Fund				-----	92	-----

M. KHAN
PERMANENT SECRETARY (AG)
MINISTRY OF TRADE, TOURISM AND INDUSTRY

DIVISION 531 - REGION 1 - BARIMA/WAINI
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$000	\$'000	\$'000	\$000
	TOTAL APPROPRIATION EXPENSES	14,750 =====	0 =====	14,750 -----	12,498 -----	2,252 -----	-----
12001	Buildings - Health	-			-		
12002	Buildings - Administration	1,500		1,500	1,498	2	
12003	Buildings - Education	10,750		10,750	9,000	1,750	
14001	Roads	-					
19001	Agricultural Development			-			
24002	Water Transport	1,500		1,500	1,500		
25001	Office Equipment & Furniture			-	-		
25003	Furniture - Schools	500		500		500	
24004	Furniture - Staff Quarters	500		500	500		
26001	Furniture - Health	-					
28001	Water Supply						
	Under the Estimates					2252	
	Over the Estimates					0	
	Net Under the Estimates					2,252 -----	
	Issues from the Consolidated Fund Expenditure for 1994				12,500 12,498 -----		
	Due to the Consolidated Fund				2 -----		

N. PERSAUD
 REGIONAL EXECUTIVE OFFICER
 REGION 1

DIVISION 532 - REGION 2 - POMEROON/SUPENAAM
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	55,000	0	55,000	54,994	6	0
12001	Buildings - Health	6,000		6,000	6,000		
12002	Buildings - Education	15,000		15,000	14,994	6	
12003	Buildings - Administration	1,000		1,000	1,000		
13004	Miscellaneous D & I Works	30,000		30,000	30,000		
14001	Roads						
19001	Land Development	3,000		3,000	3,000		
24002	Land & Water Transport						
25001	Furniture & Equipment - Education						
25002	Office Furniture & Equipment						
26002	Furniture & Equipment - Health						
28001	Water Supply						
	Under the Estimates					6	
	Over the Estimates						
	Net Under the Estimates					<u>6</u>	
						===	
	Issues from the Consolidated Fund				55,000		
	Expenditure for 1994				54,994		
	Due to the Consolidated Fund				6		

S.M. KHAN
 REGIONAL EXECUTIVE OFFICER
 REGION 2

DIVISION 533 - REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		5 000	3'000	\$ 000	5 000	\$ 000	\$ 000
	TOTAL APPROPRIATION EXPENSES	247,840	0	247,840	213,262	34,578	0
11001	Bridges	3,000		3,000	552	2,448	
12001	Buildings - Education	15,000		15,000	10,872	4,128	
12002	Buildings - Health	12,000		12,000	7,204	4,796	
12003	Buildings - Administration	1,000		1,000	266	734	
13001	Agricultural Development D & I	22,000		22,000	10,799	11,201	
13002	East Bank Essequibo Dev, Project	190,840		190,840	179,794	11,046	
41001	Bridges						
24001	Land and Water Transport						
25001	Equipment - Health	4,000		4,000	3,775	225	
25002	Furniture & Equipment - Education						
	Under the Estimates					34,578	
	Over the Estimates						
	Net Under the Estimates					34,575	
	Issues from the Consolidated Fund Expenditure for 1994				227,921 213,262		
	Due to the Consolidated Fund				14,659		

NEVILLE SWAMMY
 REGIONAL EXECUTIVE OFFICER
 REGION 3

DIVISION 534 - REGION 4 - DEMERARA/MAHAICA
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
	TOTAL APPROPRIATION EXPENSES	26,000	0	26,000	18,115	8,675	790
11001	Bridges .				790		790
12001	Buildings - Education	10,000		10,000	7,714	2,286	
12002	Buildings - Administration	500		500	499	1	
12003	Buildings - Health	1,600		1,600	1,304	296	
14001	Roads						
17001	Agricultural Development	11,900		11,900	6,868	5,032	
19001	Equipment						
19002	Land Development	1,000		1,000		1,000.	
24001	Land & Water Transport						
25001	Furniture & Equipment - Education	500	-	500	440	60	
25002	Water Supply	500		500	500		
28001							
	Under the Estimates					8,675	
	Over the Estimates					790	
	Net Under the Estimates					7,885	
	Issues from the Consolidated Fund Expenditure for 1994				24,760 18,115		
	Due to the Consolidated Fund				6,645		
	Contingencies Fund Advance Warrant No. 16/94 dated 94-10-31 for \$1.2M was Issued under subhead 11001.						

R. ALI
 REGIONAL EXECUTIVE OFFICER
 REGION 4

HEAD 535 - REGION 5 - MAHAICA/BERBICE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 000	\$ -000	\$ -000	\$ -000	\$ -000	\$ -000
	TOTAL APPROPRIATION EXPENSES	33,500	0	33,500	27,449	6,055	4
11001	Bridges	6,500		6,500	3,631	2,869	
12001	Buildings - Administration						
12003	Buildings - Education	8,500		8,500	8,496	4	
12004	Building - Health						
13001	Drainage & Irrigation	7,000		7,000	6,884	116	
14001	Roads	8,000		8,000	8,004	-	4
17001	Land Development	1,000		1,000	-	1,000	
25001	Furniture - Education	500		500	434	66	
25002	Office Furniture & Equipment						
28001	Water Supply			2,000		2,000	
	Under the Estimates					6,055	
	Over the Estimates					4	
	Net Under the Estimates					6,051	
	Issues from the Consolidated Fund				31,500		
	Expenditure for 1994				27,449		
	Due to the Consolidated Fund				4,051		

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 1994

SUB- HEAD	DESCRIPTION	5 000	SUPPLE- APPROVED MENTARY ESTIMATES	\$'000	REVIS ESTIMATES	\$ 000	TOTAL UNDER THE EXPENDITURE ESTIMATES	\$ 000	OVER THE REVISED ESTIMATES	5 000
TOTAL APPROPRIATION EXPENSES		38,450	0	38,450	32,353	8,943	2,846			
11001	Bridges	1,000		1,000	987	13				
12001	Buildings - Administration	5,800		5,800	5,222	578				
12002	Building - Education	6,000		6,000	5,768	232				
12003	Buildings - Health	10,000		10,000	8,393	1,607				
13002	Drainage & Irrigation	10,000		10,000	3,787	6,213				
14001	Roads				2,084					2,084
24001	Land Transport				762					762
24002	Water Transport									
25001	Furniture & Equipment - Education	500		500	200	300				
25002	Office Equipment	150		150	150					
28001	Water Supply	5,000		5,000	5,000					
	Under the Estimates					8,943				
	Over the Estimates					2,846				
	Net Under the Estimates					6,097				
	Issues from the Consolidated Fund Expenditure for 1994				35,050		32,353			
	Due to the Consolidated Fund				2,697					
	Contingencies Fund Advance Warrant No 2/94 dated 94-08-14 for \$2.1 M and No. 4/94 dated 94-08-15 for \$1.3M were issued under subhead 24001 and 24002 respectively.									

R. A. MANGAL
 REGIONAL EXECUTIVE OFFICER
 REGION 6

DIVISION 537 - REGION 7 - CUYUNI/MAZ_ARUNI
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPEND- ITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
	TOTAL APPROPRIATION EXPENSES	41,300	0	41,300	36,166	5,134	0
11001	Bridges	3,200		3,200	3,200		
12001	Buildings - Education	9,000		9,000	8,962	38	
12002	Buildings - Health	9,000		9,000	8,997	3	
12003	Bulding - Administration	4,800		4,800	4,800		
14001	Roads						
24001	Land Transport	2,000		2,000	2,000		
24002	Water Transport	400		400	320	80	
25003	Furniture - Education	500		500	500		
26001	Equipment	8,400		8,400	3 400	5,000	
26003	Power Extention	2,000		2,000	1,987	13	
28001	Water Supply	2,000		2,000	2,000		
	Under the Estimates					5,134	
	Over the Estimates						
	Net Under the Estimates					5,134	
	Issues from the Consolidated Fund				41.300		
	Expenditure for 1994				36,166		
	Due to the Consolidated Fund				5.134		

G.V. MISIR
 REGIONAL EXECUTIVE OFFICER
 REGION 7

**DIVISION 538 - REGION 8 - PATARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL UNDER THE EXPENDITURE	OVER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	7,239	0	7,239	4,850	2,389	
12001	Buildings - Education	-	-	-	-		
12001	Buildings - Administration	-	-	-	-		
12003	Buildings - Health	1,500	-	1,500	1,494	6	
24001	Water Transport	140	-	140	140		
24002	Land Transport	-	-	-	-		
25001	Furniture & Equipment - Education	-	-	-	-		
25002	Furniture - Staff Quarters	299	-	299	297	2	
25003	Office Equipment & Furniture	300	-	300	294	6	
26004	Other Equipment	5,000	-	5,000	2,625	2,375	
	Under the Estimates					2,389	
	Over the Estimates					0	
	Net Under the estimates					2,389	
	Issues from the Consolidated Fund Expenditure for 1994				5,234 4,850		
	Due to the Consolidated Fund				384		

**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 1994

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	29,043	0	29,043	16,175	13,337	469
11001	Bridges	1,363		1,363	1,250	113	
12001	Buildings - Education	10,000		10,000	1,863	8,137	
12002	Buildings - Health	1,000		1,000	751	249	
12003	Buildings - Administration	2,500		2,500	1,620	880	
14001	Roads	10,000		10,000	6,277	3,723	
17001	Agricultural Development	180		180	166	14	
24001	Land Transport	2,500		2,500	2,960	-	460
24002	Water Transport	500		500	279	221	
25002	Furniture - Education						
25003	Equipment - Education						
26001	Agricultural Equipment						
26003	Power Extention						
28001	Water Supply	1,000		1,000	1,009		9
	Under the Estimates					13,337	
	Over the Estimates					469	
	Net Under the Estimates					12,868	
	Issues from the Consolidated Fund Expenditure for 1994				19,860 16,175		
	Due to the Consolidated Fund				3,685 ---		
	Contingencies Fund Advance Warrant No. 13/94 dated 94-10-19 for \$0.5M was issued under subhead 24001						

**J. CUNJIE
 REGIONAL EXECUTIVE OFFICER
 REGION 9**

DIVISION 540 - REGION 10 - UPPER DEMERARA/BERBICE
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB- HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLE- MENTARY PROVISION	REVISED ESTIMATES	TOTAL UNDER THE ESTIMATES	OVER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	TOTAL APPROPRIATION EXPENSES	30,900	0	30,900	28,312	4,000	1,412
11001	Bridges						
12001	Buildings - Administration	5,400		5,400	5,400		
12002	Buildings - Education	8,000		8,000	9,412		
12003	Buildings - Health	4,500		4,500	4,476	24	1,412
14001	Roads	6,000		6,000	3,890	2,110	
21002	Land & Water Transport	4,000		4,000	3,347	653	
25001	Furniture & Equipment - Education	1,000		1,000	999	1	
25002	Furniture - Education						
25003	Furniture & Equipment - Health	1,000		1,000	788	212	
28001	Water Supply	1,000		1,000	-	1,000	
	Under the Estimates					4,000	
	Over the Estimates					1,412	
	Net Under the Estimates					2,588	
	Issues from the Consolidated Fund Expenditure for 1994				30,900 28,312		
	Due to the Consolidated Fund				2,588		
	Contingencies Fund Advance Warrant No. 24/94 dated 94-12-21 for \$1.4M was issued under subhead 12002.						

P. HAMILTON
 REGIONAL EXECUTIVE OFFICER
 REGION 10

DIVISION 543 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB-HEAD	DESCRIPTION	APPROVED ESTIMATES	SUPPLEMENTARY PROVISION	REVISED ESTIMATES	TOTAL EXPENDITURE	UNDER THE REVISED ESTIMATES	OVER THE REVISED ESTIMATES
		\$'000	8'000	8'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENSES	599,000	0	599,000	220,294	378,854	148
12001	Nursery, Primary & Sec. Schools	24,000		24,000	19,580	4,420	
12002	Primary Education Project	312,000		312,000	-	312,000	
12003	Department of Sports	7,000		7,000	2,718	4,282	-
12004	Building - Cultural Centre	8,000		8,000	1,508	6,492	
12007	Building - National Library	2,500		2,500	2,500		
12009	Critchlow Labour College	1,500		1,500	1,500		
12011	Teacher's Training Complex	2,000		2,000	2,088		88
12012	University of Guyana	10,000		10,000	10,000		
19001	Sector Programme - Education	200,000		200,000	157,887	42,113	
24001	Department of Culture	2,500		2,500	2,560		60
25003	Museum Development	2,000		2,000		2,000	
26003	New Amsterdam Technical Institute	2,000		2,000	1,849	151	
26004	Other Equipment	1,000		1,000	998	2	
26008	Carnegie School of Home Economics						
26009	School Furniture						
26010	Resource development Centre	5,000		5,000	4,476	524	
26011	Development of Text Books	19,500		19,500	12,630	6,870	
	Under the Estimates					378,854	
	Over the Estimates					148	
	Net Under the Estimates					378,706	
	Issues from the Consolidated Fund				490,217		
	Expenditure for 1994				220,294		
	Due to the Consolidated Fund				269,923		

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT

OFFICE OF THE PRESIDENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	\$ ono	
	V	Fees, Fines etc.							
	39	National Service	500	172	172		328		
	X	Miscellaneous Receipts							
	5	Guyana National Service Sale of Stones		102	102			103	
	9	Guyana Defence Force	1,302	1,097	1,097		205		
			1,802	1,371	1,371	0	533	102	
			-----						-----

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 1994

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 and Fines etc						
	37	Sale of Official Publication	160	480	480			320
			160	480	480	0	0	320

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 1994**

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		<u>Fees Fines etc.</u>						
	II	Audit Fees	4,000	3,188	3,188	-	812	
			4,000	3,188	3,188	0	812	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 1994

SUa 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
V	<u>Fees Fines ect.</u>						
1	Court Fees, Fines and Seizures	5,000	3,863	3,863		1,137	
2	State Costs Recovered	400	29	29		371	
3	Other	12,000				12,000	
4	Land Registration	4,000	1,648	1,648		2,352	
		21,400	5,540	5,540	0	15,860	0

S. RAMLALL
REGISTRAR
SUPREME COURT

ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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
V	<u>Fees, Fines</u>						
10	Sale of Law Books	300	584	584			284
		300	584	584	0	0	284

C. SAMAROO
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

HEAD	SUB HEAD	DESCRIPTION	APPROVED	AMOUNT	AMOUNT	AMOUNT	AMOUNT	UNDER THE	OVER THE
			ESTIMATES	COLLECTED	PAID INTO	DUE TO	ESTIMATES	ESTIMATES	
			\$'000	\$'000	CONSOLIDATED	CONSOLIDATED	\$'000	\$'000	\$'000
					FUND	FUND			
V		<u>Fees, Fines etc</u>							
	7	Official Receiver	3		-			3	
	8	Public Trustee	230	256	256				26
	9	State Solicitor	80	12	12			68	
			313	268	268		0	71	26

C. SAMAROO
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS

**DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994**

SUB HEAD HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
		5'000	\$'000	\$'000	\$'000	\$'000	\$'000
III	<u>Stamp Duties</u>						
3	Incorporation of Companies	2	8	8		-	6
4	Powers of Attorney	648	958	958		-	310
5	Bonds	1	-	-		1	
6	Deed Poll	545	414	414		131	
IV	<u>Other Tax Revenue</u>						
2	Duty on Transports and Mortgages	300	137,580	137,580			137,280
V	<u>Fees. Fines etc.</u>						
5	Affidavit Fees	285	2,155	2,155		-	1,870
6	Other	43,000	36,518	36,518		6,482	
		44,781	177,633	177,633		0	6,614
							139,466

**C. SAMAROO
PERMANENT SECRETARY
MINISTRY OF LEGAL AFFAIRS**

MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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
	<u>Fees, Fines etc.</u>						
43	Consular Services	35,000	29,765	29,765	-	5,235	
44	Others	5,000	-		-	5,000	
		40,000	29,765	29,765	0	10,235	0

C. MILES
DIRECTOR GENERAL
MINISTRY OF FOREIGN AFFAIRS

MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	8-000	\$'000
	III	Stamp Duties						
	1	Marriage Licences	1,100	292	292		808	
	V	Fees Fines						
	12	Police	5,500	96,250	96,250			90,750
	13	Prison	300	246	246		54	
	14	Fire Protection	155	256	256			101
	15	Citizen Registration Fees	220	41	41		179	
	16	Registration of Birth & Deaths	1,550	3,392	3,392			1,842
	17	Registration of Premises	57	58	58			1
	X	Miscellaneous						
	6	Prison - Issue of Pig and Pork	150	98	98		52	
	7	Prisons - Issue of Poultry	90				90	
			9,122	100,633	100,633	0	1,183	92,694

R.A. FRASER
PERMANENT SECRETARY
MINISTRY OF HOME AFFAIRS

MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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		<u>Fees Fines etc.</u>						
	18	Licences - Fishing	19,060	11,667	11,667		7,393	
	19	Other	10,733	2,282	2,282		8,451	
VII		<u>Rent Rqyalty etc.</u>						
	1	Fees	204	514	514			310
	2	Permissions	177	362	362			185
	3	Miscellaneous	1,000	681	681		319	
	4	Royalities	670,000	641,575	641,575		28,425	
	5	Rent - State lands	6,220	2,671	2,671		3,549	
	6	Rent - Government Lands	2,050	1,264	1,264	-	786	
VIII		<u>Land Development Schemes Rents</u>						
	1	Amazon/Charity	260	151	151		109	
	2	Black Bush Polder	1,800	762	762		1,038	
	3	Cane Grove - Labonne Mare	510	103	103		407	
	4	Anna Regina	1,797	305	305		1,492	
	6	Garden of Eden	15	8	8		7	
	8	Vergenoegen	185	59	59		126	
	11	Soesdyke/Linden	235	60	60	-	175	
			714,246	662,464	662,464	0	52,277	495

P. SOOKRAJ
PERMANENT SECRETARY
MINISTRY OF AGRICULTURE

MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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		<u>Fees, Fines etc.</u>						
	30	Hospitals, Dispensaries etc.	702	163	163		539	
	31	Laboratory	75	71	71		4	
	32	Pharmacy and Poison Board	90	578	578			488
	33	Mahaica Farm						
	34	Other	34				34	
	35	Fort Canjie Hospital Farm						
	36	National Blood Transfusion Service	50			-	50	
		<u>Miscellaneous</u>						
	61	Sundry Reimbursements	675				675	
			1,626	812	812	0		488

C. MARKS
PERMANENT SECRETARY
MINISTRY OF HEALTH

MINISTRY OF EDUCATION AND CULTURAL DEVELOPMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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	5000	\$ '000	\$ '000	\$ 000	\$ '000
V		<u>Fees Fines etc.</u>						
	24	Overseas Examinations - Local Expenses	200	2,112	2,112			1,912
	29	Other	375	644	644			269
			575	2,756	2,756			2,181

HYDAR ALLY
PERMANENT SECRETARY
MINISTRY OF EDUCATION & CULTURAL DEVELOPMENT

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

SUB HEAD	HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO FUND	AMOUNT DUE TO FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			\$ 000	\$ 000	\$ 000	\$000	\$ 000	5'000
III		<u>Stamp duties</u>						
	2	Cheques	3,000	15,848	15,848			12,848
	3	Other Revenue Stamps	13,000	132,880	132,880			119,880
	8	Miscellaneous	49,080	2,618	2,618		46,462	
IV		<u>Other Tax Revenue</u>						
	1	Auction Duty	2	2,113	2,113			2,111
	3	Sugar Levy	2,000,000	2,000,000	2,000,000			0
	4	Rice Levy (a)	1,741,302	2,269,517	2,269,517			528,215
	5	Rice Levy (b)	52,920	92,420	92,420			39,500
V		<u>Fees, Fines Etc</u>						
	40	Data Processing Service		14	14			14
	41	Cambios - Application Fees	43	11	11		32	
	42	Cambios - Licence Fees	10,750	9,500	9,500		1,250	
	45	Bank Licence Fees		4,750	4,750		-	4,750
VI		<u>Interest</u>						
	4	Loan - State Enterprise	2,873				2,873	
	5	Other Loans and Advance	4	504	504			500
IX		<u>Dividends and Transfers</u>						
	1	Dividends from Financial Public Enterprises	54,000	36,013	36,013			30,613
	2	Dividends from Non- Financial Public Enterprises (NEPES)	178,200	148,219	148,219		29,981	
	3	Special Transfers from NEPES						
	4	Dividends from Equity Holdings	7,000	21,839	21,839			14,839
	5	Bank of Guyana Profits	-					
X		<u>Miscellaneous Receipts</u>						
	12	Sundries	19,879	279,810	279,810			259,931
	14	Pensions Contributions of Seconded Officers		194	194			194
	16	Pensions Contributions of Legislators	790	710	710		80	
	18	Gifts in cash and/or Kind	25				25	
			4,132,868	5,016,960	5,016,960	0	80,703	1,013,395

M. PERTAB
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE

CUSTOMS AND EXCISE DEPARTMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR EDNDE 31 DECEMBER 1994

----- 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
	I	Customs and Excise						
		1 Import Duties	3,910,000	2,854,118	2,854,118		1,055,882	
		2 Warehouse Rent and Charges	5,425	7,133	7,133		-	1,708
		3 Export Duties	224,500	180,914	180,914		43,586	
		4 Rum	74,000	16,734	16,734		57,266	
		5 Gin						
		6 Vodka	14,000	4,415	4,415		9,585	
		7 Wiskey						
		8 Other Spiritious Compound	13,425	1,805	1,805		11,620	
		9 Matches						
		10 Menthylated Spirits		717	717		-	717
		11 Beer	99,300	25,189	25,189		74,111	
		12 Licences Liquor	13,600	15,354	15,354			1,754
		13 Miscellaneous	5,150	4,846	4,846		304	
		14 Consumption Tax - Imported	6,285,000	5,712,829	5,712,829		572,171	
		15 Consumption Tax - Domestic	1,588,900	2,044,762	2,044,762			475,862
		16 Overtime Fees	4,310	2,982	2,982		1,328	
		17 Departmental Fines	34,500	39,699	39,699			5,199
		18 Stamp Duties	30,000	10,775	10,775		19,225	
			12,282,110	10,922,272	10,922,272	0	1,845,078	485,240

L. FORDE
COMPTROLLER OF CUSTOMS AND EXCISE
PRINCIPAL RECEIVER OF REVENUE

INLAND REVENUE DEPARTMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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
II		Inland Revenue						
	1	Income Tax - Self Employed	210,551	295,918	295,918			85,367
	2	Income Tax Companies -	100,047	33,251	33,251		66,796	
	3	Corporation Tax Companies	3,879,031	3,741,957	3,741,957		137,074	
	4	Withholding Tax	942,291	729,435	729,435		212,856	
	5	Income Tax Others	2,661,746	3,193,179	3,193,179			531,433
	6	Net Property Tax	278,302	348,549	348,549			70,247
	7	Estate Duty	10,124	17,447	17,447			7,323
	8	Entertainment Tax	38,840	32,009	32,009		6,831	
	9	Licence Motor Vehicles	83,425	87,311	87,311		-	3,886
	10	Licence Other Vehicles	209	92	92		117	
	11	Licence - Trading	18,771	13,822	13,822		4,949	
	12	Licence - Miscellaneous	209	472	472		-	263
	13	Travel Tax	172,101	143,218	143,218		28,883	
	14	Capital Gains Tax	67,152	66,275	66,275		877	
	15	Premium	10,124	6,094	6,094		4,030	
	17	Professional Fees	5,063	2,141	2,141		2,922	
	18	Travel Voucher Tax	283,462	285,994	285,994			2,532
	19	Purchase Tax - Cars	460,000	292,726	292,726		167,274	
	20	National Development Surtax	1,056	821	821		235	
	21	District Commissioner Fees	1,043	341	341		702	
	22	Motor Vehicle & Road Traffic Ordinance	26,070	35,812	35,812			9,742
	25	Hotel Accommodation Tax	50,395	62,659	62,659			12,264
	26	Development Levy						
			9,300,012	9,389,523	9,389,523	0	633,546	723,057

K. SATTUR
COMMISSIONER OF INLAND REVENUE
INLAND REVENUE DEPARTMENT

MINISTRY OF PUBLIC WORKS, COMMUNICATION AND REGIONAL DEVELOPMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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
V	Fees, Fines etc.						
	20 Tolls, Demerara Harbour Bridge	57,039	64,469	64,469			7,430
	21 Electrical Inspectors	104	181	181			77
	22 Civil Aviation	69,000	18,636	18,636		50,364	
VI	Interest						
	3 Local Authorities		19	19			19
VII	Rents Royalties etc.						
	7 Government Housing Estates	6	9	9			3
	8 Other	1,419	12,546	12,546			11,127
X	Miscellaneous Receipts						
	1 Aerodrome Charges	130,000	105,403	105,403		24,597	
	2 Timehri - Sale of Electricity	500	909	909			409
	3 Timehri - Miscellaneous Revenue	7,390	5,626	5,626		1,764	
	15 Sale of Empty Drums	110				110	
		265,568	207,798	207,798	0	76,835	19,065

G. SAHAI
PERMANENT SECRETARY
MINISTRY OF PUBLIC WORKS, COMMUNICATION
AND REGIONAL DEVELOPMENT

REGION 2- POMEROON/SUPENAAM
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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		<u>Rents, Royalties etc.</u>						
	10	Water Rates	120	89	89		31	
			120	89	89	0	31	

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 1994

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	8'000	\$'000
VII		Rent, Royalties etc.						
		VNwater Rates	500	115	115		385	
			500	115	115	0	385	0

N. SWAMMY
REGIONAL EXECUTIVE OFFICER
REGION 3

REGION 4 - DEMERARA/MAHAICA
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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, Royal ities etc.						
	12	Water Rates	550	282	282		268	
			550	282	282	0	268	0
			-----	-----	-----	-----	-----	-----

R. ALI
 REGIONAL EXECUTIVE OFFICER
 REGION 4

REGION 5 - MAHAICA/BERBICE
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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		Rents, Royalties						
	13	Water Rates	400	77	77		323	
			400	77	77	0	323	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 1994

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	00,0	\$ 000	\$000	\$ 000	\$'000
VII		Rent, Royalties etc.						
	14	Water Rates	3,050	154	154		2,896	
			3,050	154	154	0	2,896	0

R.A. MANGAL
 REGIONAL EXECUTIVE OFFICER
 REGION 6

REGION 7 - CUYUNI /MAZARUNI
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

HEAD	SUB HEAD	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	AMOUNT DUE TO CONSOLIDATED FUND	UNDER THE ESTIMATES	OVER THE ESTIMATES
			V000	\$000	\$'000	\$-000	\$-000	\$000
VII		<u>Rent, Rgyalities etc.</u>						
	15	Water Rates	60	105	105			45
			60	105	105	0	0	45

G.V. MISIR
 REGIONAL EXECUTIVE OFFICER
 REGION 7

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 1994

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
XII		Sale of Assets Etc.						
	1	Proceeds from Divestment	1,000	3,278,907	3,278,907			3,277,907
	2	Other		138,876	138,876			138,876
XIII		Miscellaneous Capital Reveilue						
	1	Lotteries						3,455
	2	Other 2/	2,610,254	2,613,709	2,613,709			34,939
	3	Sinking Fund 3/	88,154	123,093	123,093			
XIV		External Grants : Project Grants						
	1	F.A.O						
	2	E.E.O	952,370	120,000	120,000		832,370	
	3	I.D.A		91,800	91,800			91,800
	4	U.N.D.P	6,500	48,375	48,375			41,875
	5	I.D.B	393,202	47,097	47,097		346,105	
	6	C.D.B	207,000				207,000	
	7	P.A.H.O AN.H.O						
	8	U.N.I.D.O						
	9	U.N.I.C.E.F						
	10	C.A.R.D.I.	76,600				76,600	
	11	Canada/C.I.D.A	80,000				80,000	
	12	China	100,000				100,000	
	13	United Kingdom	100,000				100,000	
	15	MiscellaneOus Source 4/						
	17	I.F.E.S						
	30	Japan	25,000				25,000	
	31	W.F.P	150,000				150,000	
		BOP S up port Grants 5/						
	18	E.E.C.	111,104				111,104	
	20	Canada/C.I.D.A 6/	950,400	122,118	122,118		828,282	
	21	United Kingdom 8/	394,000	545,615	545,615			151,615
	23	Italy						
	24	U.S.A.I.D/PL480 9/	765,600	1,280,946	1,280,946			515,346
	26	U.S.A.I.D/E.S.F	266,000	194,650	194,650		71,350	
XV		Internal Loans						
	1	Defence Premium Bonds		23,746	23,746			23,746
	2	Debntures, Treasury Bill, Others	2,805,000	6,444,760	6,444,760			3,639,760
XVI		External Loans 1/ Project Loans						
	1	I.D.B	3,112,805	2,356,388	2,356,388		756,417	
	2	E.E.C/Sysmin	67,200	22,800	22,800		44,400	
	3	I.D.A 2/	1,967,200	807,996	807,996		1,159,204	
	4	C.D.B	50,500	3,748	3,748		46,752	
	5	I.F.A.D	135,180	169,346	169,346			34,166
	6	E.I.B		-	-			
	7	Brazil		331,004	331,004			331,004
	8	China	5,000	-	-		5,000	
	9	I.M.F		28,390	28,390			28,390
		BOP Support Loan - Cash						
	12	C.D.B						
	13	I.D.A		18,697	18,697			18,697
	14	I.D.B 3/						
		BOP Support Loans - Credits						
	15	India (Line of Cedit)	1				1	
	16	U.S.A.I D/PL480		134,111	134,111			134,111
			15,420,070	18,946,172	18,946,172	0	4,939,b85	8,465,687

M. PERTAB
DEPUTY SECRETARY TO THE TREASURY
MINISTRY OF FINANCE