

6 March 2006

Hon. Ralph Ramkarran, S.C., M.P.,
Speaker of the National Assembly
Public Buildings,
Avenue of the Republic,
Georgetown.

Dear Mr. Speaker,

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 2004

In accordance with Article 223(2) 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 2004.

The report is required to be laid before the National Assembly, and I would very much appreciate if this is done at the earliest opportunity.

With best regards.

Yours sincerely,

D. SHARMA
AUDITOR GENERAL (ag.)

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND
ON THE ACCOUNTS OF THE MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

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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 2004

AUDIT CERTIFICATE

I have audited the Public Accounts of Guyana and the Appropriation Accounts and the Receipts and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2004, as set out in pages 2/1 to 2/233. My audit was carried out in accordance with sections 24 and 25 of the Audit Act No. 5 of 2004.

Responsibility for the Preparation and Audit of the Accounts

The preparation of the statements and accounts referred to above, including assertions relating to their completeness, accuracy and validity and compliance with applicable laws and regulations, is the responsibility of the Minister of Finance and Head of Budget Agencies. My responsibility is to express an independent opinion on these statements based on my audit as well as these assertions and to report my opinion thereon.

Basis of Opinion

I conducted my audit in accordance with generally accepted auditing standards and guidelines, including those of the International Organisation of Supreme Audit Institutions (INTOSAI) and the various funding agencies. Those standards and guidelines 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.

Qualified Opinion Based on Limitation in Scope

Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my report, in my opinion, the financial statements properly present:

- The Statements of Revenues and Expenditures of the Consolidated Fund;
- The Statements of Receipts and Payments of the Contingencies Fund;
- The Statement of Government Guaranteed Loans;
- The Statement of Transactions of Extra Budgetary Funds;
- The Appropriation Accounts of Head of Budget Agencies;
- The Receipts and Disbursements by Head of Budget Agencies; and
- The Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund.

for the fiscal year ended 31 December 2004. However, because of the significance of the comments as contained in the relevant sections of my report relating to the following statements, I am unable to form an opinion whether they properly present their respective state of affairs as at 31 December 2004.

- The Statement of Public Debt;
- The Statement of Issuance and Extinguishments of all Loans Granted by the Government;
- The End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund;
- The Statement of Contingent Liabilities;
- The Statement of Transactions of the Deposit Fund; and
- The Statement of Current Assets and Liabilities of the Government.

D. SHARMA
AUDITOR GENERAL (ag.)

6 March 2006

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 2004

EXECUTIVE SUMMARY

Financial Performance

1. For the period under review, a surplus of \$4.009 billion of current revenue over current expenditure was recorded. This performance compares favourably with that of 2003 where a deficit of \$5.99 billion was recorded. This surplus resulted mainly from a combination of the following:

- a decrease in current expenditure (excluding the repayment and servicing of the Public Debt) of \$1.679 billion or 3.58% from \$46.924 billion to \$45.245 billion;
- an increase of \$245.084M in the repayment and servicing of the Public Debt from \$7.790 billion to \$8.035 billion;
- an increase of \$8.574 billion in current revenue from \$48.714 billion to \$57.288 billion.

2. The collection of current revenue in 2004 exceeded projected levels by 19.47%, compared with excesses of 5.84% and 7.68% in 2003 and 2002 respectively. Capital revenue, on the other hand, comprising mainly proceeds from external grants and loans, fell short of projected levels by 37.70%, compared with shortfalls of 4.06% and 49.94% in 2003 and 2002 respectively. Compared with 2002, capital revenue, however, decreased by \$5.479 billion or 27.76%.

3. Capital expenditure has increased by \$1.913 billion or 9.28%, compared with an increase of \$3.753 billion or 22.26% in 2003. Compared with the Total Funds Available, there has been a shortfall of \$7.188 billion or 24.19%. A similar shortfall of \$9.688 billion or 31.97% was noted in 2003.

The Public Debt

4. The Public Debt of Guyana (i.e. debts which are required to be serviced out of the Consolidated Fund only and which do not include those of Bank of Guyana and parastatal entities) stood at G\$331.028 billion as at 31 December 2004, the external portion accounting for G\$216.414 billion. In equivalent United States dollars, the external portion of the Public Debt was US\$1.086 billion.

5. Compared with 2003, the Public Debt has decreased by G\$3.901 billion, the external portion accounting for G\$1.972 billion. However, in terms of US dollars, the external debt decreased by US\$41M from US\$1.127 billion to US\$1.086billion. The internal debt has decreased also from G\$116.543 billion to G\$114.614 billion. Expressed as a factor of current revenue, the Public Debt at the end of 2004 was 5.78 times current revenue, compared with a factor of 6.88 at the end of 2003. Expressed as a percentage of current revenue, the repayment and servicing of the Public Debt in 2004 represented 14% of current revenue, compared with 16% in 2003.

The Cash Position of the Government

6. The old Consolidated Fund was overdrawn by \$45.550 billion as at 31 December 2004, compared with an overdraft of \$44.434 at the end of 2003. This state of affairs was mainly due to the failure to reconcile Government bank accounts and to pay over sums due to the Consolidated Fund. Notwithstanding the overdraft on the Consolidated Fund, the total sum of all the Government bank accounts (including the overdrawn balance on the Consolidated Fund but excluding the balances on the bank accounts of special projects) reflected a positive balance of \$11.234 billion at the end of 2004, compared with \$14.292 billion at the end of 2003. In the absence of the reconciliation of the vast majority of the Government's bank accounts, the positive balance of \$11.234 billion represents the best available estimate of the cash position of the Government as at 31 December 2004.

7. The following gives a breakdown of the bank balances in summarised form with comparative figures at the end of the preceding year:-

Description	Amount 2004 \$M	Amount 2003 \$M
Consolidated Fund: 407 Account	6,459	-
400 Account	(45,550)	(44,434)
Deposits Fund	1,955	2,331
Contingencies Fund	1,431	580
General Account	4,075	10,557
Non-Sub-Accounting Min./Depart.	9,586	4,000
Other Ministries/Departments' A/cs	(8,446)	(3,036)
Monetary Sterilisation Account	41,724	44,294
Total	11,234	14,292

8. According to the audited accounts of Bank of Guyana for 2004, the total amount held in special accounts on behalf of the Government as at 31 December 2004 was \$13.552 billion. Of this amount, sums totalling \$2.313 billion relate to the HIPC relief on the Bank of Guyana's liability to the CARICOM Multilateral Clearing Facilities while amounts totalling \$8.433 billion are funds which are transferrable to the Consolidated Fund. Had such funds been transferred, the cash position as at 31 December 2004 would increase to \$19.667 billion.

9. The majority of bank accounts under the control of Ministries, Departments and Regions had not been reconciled for a considerable period of time. Some of them continued to be overdrawn by significant amounts. This state of affairs is indeed regrettable because on a number of occasions, new bank accounts were opened to start from a clean position with the specific understanding that bank accounts would be reconciled within thirty days of the close of the month. It should be mentioned that several alleged fraudulent transactions were uncovered over the years, facilitated by the failure to reconcile the related bank accounts.

Financial Management, Accounting Systems and Legislation

10. The implementation by the Accountant General of the Integrated Financial Management and Accounting System (IFMAS) which replaces some aspects of the previous manual system became operational on 1 January 2004. This system is operated utilizing software of a reputable Canadian Company and has seven modules. These modules are the Appropriation, Expenditure, General Ledger, Budgeting Preparation System and Reporting System (BPRS), Purchasing, Revenue and Asset & Inventory modules. During the period under review three of these seven modules were operational. These were the General Ledger, Appropriation and Expenditure modules.

11. In addition, during the year under review the Public Financial Management System was further strengthened with the passing and implementation of several Acts and corresponding Regulations. These were the Procurement Act 2003, the Fiscal Management and Accountability Act 2003, and the Audit Act 2004.

12. The Procurement Act 2003, which came into operation on 1 January 2004, provides for the regulation of the procurement of goods, services and the execution of works, to promote competition among suppliers and contractors and to promote fairness and transparency in the procurement process. Regulations for this Act were made and came into operation on 29 November 2004. However, the Public Procurement Commission of the National Procurement and Tender Administration was not established.

13. The Fiscal Management and Accountability Act 2003, which was passed by the National Assembly on 15 December 2003, provides for the regulation of the preparation and execution of the annual budget, the receipt, control and disbursement of public moneys, the accounting for public money and such other matters connected with or incidental to the transparent and efficient management of the finances of Guyana. Regulations for this Act were made and came into operation on 31 December 2004.

14. The Audit Act 2004, which came into operation on 27 April 2005, sets out the responsibilities and authority of the Auditor General, strengthen parliamentary oversight over the work of the Auditor General, provides for the establishment and administration of an independent Audit Office, and regulates such other matters connected with or incidental to the independent auditing of the finances of Guyana. Regulations for this Act were made and passed by the National Assembly on 21 July 2005.

Inadequacy of Staffing and the Absence on Internal Audit

15. The inadequacy of staffing at the various Ministries/Departments/Regions, the lack of suitably qualified and trained personnel and the absence of internal audit departments in large ministries continued to militate against an effective system of internal control and have contributed significantly over the years to the deterioration in financial management at both the ministerial and central levels.

Key Findings Relating to Ministries/Departments /Regions

16. In relation to the foreign missions, monthly releases to meet current expenditure were often received close to the end of the month while funds to meet capital expenditure in most cases were also not remitted until 2005.

17. In relation to Customs & Trade Administration, seventy-nine Permits for Immediate Delivery (PID) with a total value of \$1.631 billion had not yet been perfected at the time of the audit in October 2005. In addition, a total of 1,004 cargo vessels arrived in port in 2004. However, completed ship's files in respect of 542 were made available for audit examination.

18. In relation to the Internal Revenue Department, there were 4,431 registered companies. However, only 468 submitted annual returns.

19. Several instances of overpayments on contracts were observed at Region Nos. 2, 3, 4 and 5. A similar observation was made at the Ministry of Public Works Sea Defences.

20. Several payments vouchers were not produced for audit examination for the Ministry of Agriculture and Ministry of Public Works.

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 2004

INTRODUCTION

1. Articles 223(2) and 223(3) of the Constitution require that I audit the Public Accounts of Guyana and the accounts of all officers and authorities of the Government (including the Commissions established by the Constitution), the Clerk of the National Assembly, and all courts in Guyana and submit my reports to the Speaker of the National Assembly who shall cause them to be laid in the Assembly.

2. As the external auditor of the Public Accounts of Guyana, it is my responsibility under Section 24(1) of the Audit Act No. 5 of 2004 (hereinafter referred to as the Audit Act) for conducting financial and compliance audits and performance and value for money audits with respect to:

- the consolidated financial statements;
- the accounts of all budget agencies;
- the accounts of all local government bodies;
- the accounts of all bodies and entities in which the State has a controlling interest; and
- the accounts of all projects funded by way of loans or grants by any foreign state or organisation.

3. In the conduct of financial and compliance audits, I am to examine in such manner as I deem necessary the relevant financial statements and accounts and ascertain whether:

- The financial statements have been properly prepared, in accordance with applicable laws, and properly present the operations and affairs of the entity concerned;
- The accounts have been faithfully and properly kept;
- The rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenues;
- All moneys expended and charged to an account have been applied to the purpose or purposes for which they were intended; and
- Essential records are maintained, and the internal management controls and the rules and procedures established and applied are sufficient to safeguard the control of stores and other public property.

4. In conducting performance and value for money audits, I am to examine the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control.

5. In addition, Section 74(1) of the Fiscal Management and Accountability Act (hereinafter referred to as the FMA Act) requires that I examine and certify based on the outcome of my examinations, the consolidated financial statements that are to be submitted to me in accordance with Sections 69, 70, 71, & 73 of the said Act. These statements are:

- (a) in respect of the Consolidated Fund, including each Fund that is considered to be part of the Consolidated Fund:
 - End of Year Budget Outcome and Reconciliation Report;
 - Statement of Contingent Liabilities; and
 - Such other financial information relating to the fiscal year that the Minister of Finance deems necessary to present fairly the financial transactions and financial position of the State.
- (b) Financial reports of the Extra-Budgetary Funds;
- (c) Financial reports of the Deposit Funds;
- (d) Financial reports of other accounts approved by the Minister;
- (e) Schedule of Government Guarantees;
- (f) Schedule of public debt outstanding in the name of the Government, other levels of government and public enterprises; and
- (g) Schedule of the issuance and extinguishments of all loans granted by the Government, other levels of government and public enterprises.

6. The Minister of Finance is required to submit the above statements within four months of the close of the financial year to enable me to audit them and to submit my report to the Speaker not later than the 30th day of September. In the discharge of my responsibilities, Section 14(1) of the Audit Act provides for the employment in the Audit Office such numbers and grades of officers in accordance with the Constitution, the said Act, the Rules and Procedures Manual of the Office and any other law.

7. As at 30 April 2005, the prescribed deadline for the submission of the statements and accounts referred to above, none of the statements comprising the consolidated statements were received. Submissions were, however, made subsequently on varying dates, the last being the End of Year Budget and Outcome Reports which was received on 2 March 2006. The following statements were submitted to me for audit examination and certification:

- Statement of the receipts and payments of the Consolidated Fund;
- Statement of revenue actually paid into the Consolidated Fund as compared with the Estimates of Revenue;
- Statement of expenditure from the Consolidated Fund as compared with the Estimates of Expenditure;
- Statement of the Public Debt;
- Statement of the outstanding loans or credits guaranteed by the Government;
- Statement of outstanding loans and advances made from the Consolidated Fund;
- Expenditure in respect of those services which by law are directly charged upon the Consolidated Fund;
- Receipts and payments of the Contingencies Fund;
- Balances held on deposit by the Accountant General at the close of the financial year, and outstanding advances authorised by the Minister;
- Current assets and liabilities of the Government;
- End of Year Budget Outcome and Reconciliation Report (Revenue);
- End of Year Budget Outcome and Reconciliation Reports (Expenditure)
- Statement of Contingent Liabilities;
- Financial report on Extra-Budgetary Funds;
- Appropriation accounts of all Heads of Budget Agencies; and
- Receipts and disbursements by all Heads of Budget Agencies.

8. The lack of timeliness in the submission of the consolidated financial statements as well as the staffing situation in the Audit Office has adversely affected my ability to meet the statutory deadline for the finalisation of the audit and for the delivery of my report to the Speaker.

9. In addition to reporting on the Public Accounts and the accounts of Ministries/Departments/ Regions, I have also provided information with regard to the other areas for which I have audit responsibility. These include the audits of public enterprises, statutory bodies, municipalities, local authorities and foreign-funded projects.

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND

10. In accordance with Section 51 of the FMA Act, public moneys at the credit of the Consolidated Fund shall be kept in an account styled the “Official Consolidated Fund Account” at the Bank of Guyana. However, although the bank account which is numbered 01610000407 was established in January 2004 with a transfer of \$5 billion from the old Consolidated Bank Account, it was styled “Accountant General for Government of Guyana Consolidated Fund”, in contravention of the Act. The account was not reconciled for the period under review and at the time of reporting, no attempts were made to undertake this important exercise. The balance in the account as at 31 December 2004 was \$6.459 billion.

11. The accumulated balance of all the Government bank accounts (including the overdrawn balance on the Consolidated Fund but excluding the balances on the bank accounts of special projects) nevertheless reflected a positive balance of \$11.234 billion as at 31 December 2004, compared with a positive balance of \$14.292 billion in 2003. In the absence of the reconciliation of the vast majority of these accounts, and subject to my observations at paragraphs 13 – 23, the positive balance of \$11.234 billion represents the best available estimate of the cash position of the Government as at 31 December 2004.

12. The following gives a breakdown of the bank balances in summarised form with comparative figures at the end of the preceding year:

Description	Amount 2004 \$M	Amount 2003 \$M
Consolidated Fund: 407 Account	6,459	-
400 Account	(45,550)	(44,434)
Deposits Fund	1,955	2,331
Contingencies Fund	1,431	580
General Account	4,075	10,557
Non-Sub-Accounting Min./Depart.	9,586	4,000
Other Ministries/Departments' A/cs	(8,446)	(3,036)
Monetary Sterilisation Account	41,724	44,294
Total	11,234	14,292

13. According to confirmation received from the Bank of Guyana, the total amount held in special accounts on behalf on the Government as at 31 December 2004 was \$13.552 billion. Of this amount, sums totalling \$2.313 billion relate to the HIPC relief on the Bank of Guyana's liability to the CARICOM Multilateral Clearing Facility (CMCF). The Bank's indebtedness to the CMCF prior to the relief was US\$108.5M. This debt was reduced by US\$28.6M and was rescheduled over a period of ten years at an interest rate of 5%, commencing 1999. The Bank of Guyana gave the Government of Guyana credit to the extent of the debt reduction by the opening of account No. 201250. As instalments are paid to the CMCF, proportionate transfers are made to the Consolidated Fund. As at 31 December 2004, transfers to the Consolidated Fund amounted to \$3.355 billion.

14. The Audit Office's assessment of the balances held in the special accounts indicated that thirteen accounts with balances of approximately \$8.433 billion appear to be funds that are transferable to the Consolidated Fund. The following are the details with appropriate explanations in the subsequent paragraphs:

Account No.	Description	Amount \$'000
200880	Accountant General	984,326
200920	Accountant General - GEC Wartsila	127,138
200950	Agriculture Sector Loan	77,294
201000	UK Programme Aid - GEA	474,482
201010	UK Programme Aid - Rice	55,421
201050	Agriculture Rehabilitation Project	280,914
201090	SIMAP Phase II Sub-Account	213,750
201110	Infrastructure Development Fund A/c	371,573
201130	Financial Sector Reform Programme	2,458,143
201210	EPDS – Buy Back Programme	560,946
201330	Japanese – Non Project Grant Aid 2001	66,074
201340	CARICOM Headquarters Building Project	145,766
201360	Poverty Reduction Support	2,616,862
Total		8,432,689

15. On the assumption that such moneys are funds that should have been paid over to the Consolidated Fund, the total of all government bank accounts held at the Bank of Guyana (including the overdraft on the Consolidated Fund) would give a positive balance \$19.667 billion as at 31 December 2004.

16. Account No. 200880 was established as a clearing account for revenues received as licences and application fees for cambios. Apart from the failure to pay over to the Consolidated Fund the balance held in this account, a cash book analysed to show the different types of receipts was not maintained by the Accountant General's Department. Revenue would have also been understated to the extent of amounts held in this account. This matter was drawn to attention in my previous reports, and despite this, there was no evidence of any action taken to address this significant breach of the law.

17. The balance on A/c No. 200880 at the beginning of 2004 was \$1.237 billion. During the year, amounts totalling \$2.631 billion were received, of which sums totalling \$2.592 billion relate to debt relief under the HIPC Initiative. Payments totalling \$2.883 billion were made of which sums totalling \$38M were transferred to the Consolidated Fund. This gives a closing balance of \$984.326M

18. Account No. 200950 (Agricultural Sector Loan) relates to the IDB Loan Agreement No. 660-SF/GY, which was entered into in October 1981. The components of this loan included mainly (a) the procurement of agricultural supplies (b) rehabilitation and maintenance of water control and (c) the capitalisation of GAIBANK. Given that disbursements on this loan were chargeable to the Public Debt, then the balance of \$77.294M is due to the Consolidated Fund. It should be mentioned that the Government's indebtedness of US\$15M on this loan as at May 1999 was written off as part of the HIPC Initiative.

19. In relation to the balances on account Nos. 201000 and 201010, these represent local currency proceeds from a grant from the British Government to purchase fuel and lubricants. The grant amount was used to pay foreign suppliers while local purchasers paid the equivalent in local currency. This programme came to an end several years ago.

20. The balance held on account No. 201050 (ARSA A/c) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan No. 839 SF/GY which was financed by the IDB and which had come to an end in 1995. The IDB was providing foreign currency for the purchase of agricultural equipment and the total amount disbursed was chargeable to the Public Debt. It follows that the balance on this account should have been transferred to the Consolidated Fund which services the Public Debt. It should also be mentioned that the Government's indebtedness of US\$26.8M on this loan as at May 1999 was written off as part of the HIPC Initiative.

21. In relation to the amount of \$213.750M shown on account No. 201090 – SIMAP Phase 2 Sub-Account, neither the Ministry of Finance nor the SIMAP Agency was able to provide information on the nature of this account. Investigations however, revealed that this amount was transferred to this account from the ARSA Account in 1994.

22. Account No. 201110 was established in 1994 through the transfer of \$2.110 billion from the Consolidated Fund to establish an infrastructural development fund. From this fund, it is understood that Wartsila engines were purchased for Anna Regina and Wakenaam. In addition, this account was used to meet counterpart expenditure relating to an IDB loan to the electricity sector. As can be noted, the account reflected a balance of \$371.573M as at 31 December 2004. There was no movement since 1997. Account No. 200920 was also set up in 1994 to meet certain expenses relating to the purchase and installation of the Wartsila engines.

23. In relation to account No. 201210, the Government of Guyana and the World Bank signed a grant agreement in November 1998 in respect of a commercial debt buy back programme. Under this agreement, the sum of US\$5.440M was provided for the settlement of arrears of the Bank of Guyana's External Payments Deposits Scheme. This programme came to an end in 1999 at which time amounts totalling US\$2.972M, equivalent to G\$549.026M, were disbursed to the Bank of Guyana's creditors. Since the liabilities under the EPDS Scheme were those of the Bank of Guyana, the Government of Guyana was credited with the relief from the World Bank through the opening of this account.

24. In my previous Report, it was recommended that the Ministry urgently review the status of the above accounts and to the extent that it can be conclusively established that the funds held in them are transferable to the Consolidated Fund, steps should be taken to make the necessary transfers. At the time of reporting, there was no evidence that the Ministry complied with the recommendation.

The Audit Office again recommends that the Ministry of Finance urgently review the status of the above accounts, and to the extent that it can be conclusively established that the funds held in them are transferable to the Consolidated Fund, steps should be taken to make the necessary transfers. (2004/01)

25. It was a requirement of Section 36 of the Financial Administration and Audit Act Chapter 73:01 of the Laws of Guyana for all unspent amounts released to Ministries, Departments and Regions to be refunded at the end of the year to the Consolidated Fund. However, it is evident from the large balances in the various Ministries' bank accounts that transfers were not being made over the years. The main reason for this most unsatisfactory state of affairs, indeed a serious breach of the Law, was the general failure to reconcile these bank accounts so as to be able to establish accurate balances at the end of the year for the purpose of effecting such transfers. In my previous Report, it was recommended that the Ministry of Finance issue the necessary directive to all Heads of Budget Agencies, instructing them to ensure that all bank accounts under their control are reconciled so that the accounts can be closed and all balances transferred to the Consolidated Fund. At the time of reporting in February 2006, the position remained the same.

26. The old Consolidated Fund bank account No. 400 which was still in use during the period under review, was not reconciled since February 1988 and this unsatisfactory feature was highlighted in my previous reports. Attempts were nevertheless made to reconcile the monthly transactions of the Consolidated Fund with effect from January 1994. However, such reconciliation could not have been relied upon since the bank account balance was not being reconciled with a cash book balance. The Audit Office had therefore recommended that the Accountant General's Department seek to establish a cash book balance for the Consolidated Fund and to take the necessary steps to facilitate a proper reconciliation of the bank account. At the time of reporting, the position remained the same.

The Audit Office again recommends that the Accountant General's Department (a) seek to establish a cash book balance for the Consolidated Fund and (b) take the necessary steps facilitate a proper reconciliation of the bank account. (2004/02)

27. The old Consolidated Fund continued to be overdrawn due mainly to the failure of Heads of Budgetary Agencies to reconcile the various Government bank accounts and to pay over sums due to the Fund. At the end of 2004, the overdraft was \$45.550 billion, compared with \$44.434 billion at the end of 2003. A cash book was not maintained for this account despite that fact that this account was still in use for the period under review.

28. The Statement of Receipts and Payments of the Consolidated Fund, comprising both capital and current accounts, is shown on pages 2/1 to 2/5 and is summarised below with comparative figures for the two preceding years:

	2004 \$'000	2003 \$'000	2002 \$'000
Current Receipts	57,288,307	48,713,748	47,206,545
Capital Receipts	18,249,936	19,738,307	11,184,074
	75,538,243	68,452,055	58,390,619
Current Payments	53,279,782	57,469,257	46,231,763
Capital Payments	22,524,517	22,077,074	16,505,305
	75,804,299	79,546,331	62,737,068
Excess of Payments over Receipts	266,056	11,094,276	4,346,449

29. There was a difference of \$3.992 billion between Capital Receipts as reflected on the Statement of Receipts and Payments of the Consolidated Fund and the amount actually paid into the new Consolidated Fund. Investigations have revealed that amounts totalling \$340.777M and \$3.651 billion received as external grants and external loans respectively, were not deposited into the fund until 2005. This has resulted in Capital Receipts being overstated by the above amount.

30. All gifts received by Ministries/Departments/Regions are to be valued and brought to account by the individual Ministries, Departments and Regions. Periodic returns are also to be submitted to the Ministry of Finance and the values of these gifts are to be reflected in the Country's accounts as Miscellaneous Revenue. However, although there was evidence of the receipt of numerous gifts during the year, there was no evidence of adherence to these procedures. As a result, the amount of \$897.225M representing Miscellaneous Receipts has been understated by an undetermined amount. The failure to properly account for gifts received has been the subject of adverse comments in my previous reports, and it is again disappointing that no improvement can be reported.

The Audit Office again recommends that the Ministry of Finance issue a circular informing all Head of Budget Agencies of the need to value all gifts received and to submit monthly returns to the Accountant General's Department for the purpose of updating the Public Accounts.(2004/03)

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

31. The Statement of Revenue Actually Paid into the Consolidated Fund as compared with the Estimates of Revenue, comprising both capital and current, is shown on page 2/6 and is summarised below, with comparative figures for the two preceding years:

	2004 \$'000	2003 \$'000	2002 \$'000
Current Revenue			
Revenue Actually Paid into Consolidated Fund	57,288,307	48,713,748	47,206,545
Estimates of Revenue	47,950,201	46,024,555	43,840,300
Over/(Under) the Estimates	9,338,106	2,689,193	3,366,245
Capital Revenue			
Revenue Actually Paid into Consolidated Fund	18,249,936	19,738,307	11,184,074
Estimates of Revenue	22,888,833	20,573,779	22,342,232
Over/(Under) the Estimates	(4,638,897)	(835,472)	(11,158,158)

32. There was a difference of \$3.992 billion between the amount shown as Capital Revenue paid into the Consolidated Fund as reflected in the above Statement and the amount actually paid into the Fund, as highlighted in paragraph 28. This has resulted in the Capital Revenue being overstated by \$3.992 billion.

33. The collection of current revenue in 2004 exceeded projected levels by 19.47%, compared with excesses of 5.84%, and 7.68% in 2003 and 2002 respectively. Compared with 2003, total current revenue collections increased by \$8.575 billion or 17.6%. The increase resulted mainly from the collection of \$4.479 billion and \$2.374 billion from the Customs and Trade Taxes and Internal Revenue respectively.

34. Proceeds from external loans fell short of the projected levels by \$6.874 billion or 44.88%, compared with a shortfall of \$3.045 billion or 23.72% in respect of 2003. Of the amount of \$15.318 billion budgeted as inflows from external loans, actual inflows amounted to \$8.444 billion. In relation to external grants, of the amount of \$4.568 billion budgeted, actual inflows amounted to \$2.019 billion. These figures would be affected by the observations made in the relevant sections of this report on the capital programmes of individual Ministries and Departments where several instances were noted of disbursements made by funding agencies which had not been brought to account as capital revenue. In addition, under the United Nations Development Programme (UNDP), amounts totalling US\$1.163M, equivalent to \$231.790M, were disbursed by way of grants to various Government agencies. These were neither reflected in the Estimates of Revenue and Expenditure for 2004 nor in the Public Accounts.

The Audit Office recommends that the Ministry of Finance take steps to incorporate in future National Estimates of Revenue and Expenditure all proposed technical assistance offered by not only the UNDP but also other external funding agencies, and to record the related revenue and expenditure in the Public Accounts.(2004/04)

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

35. The Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure, comprising both current and capital, is shown on pages 2/7 to 2/11, and is summarised below, with comparative figures for the two preceding years:

	2004 \$'000	2003 \$'000	2002 \$'000
Current Expenditure			
Actual Expenditure	53,279,782	54,713,232	45,026,924
Revised Allotment	54,745,290	58,259,041	45,763,679
Under the Allotment	1,465,508	3,545,809	736,755
Capital Expenditure			
Actual Expenditure	22,524,517	20,611,641	16,858,540
Revised Allotment	28,284,331	30,299,722	22,793,145
Under the Allotment	5,759,814	9,688,081	5,934,605

36. The amount of \$28.284 billion shown as Revised Allotment for Capital Expenditure was understated by \$250.051M as shown below:

Name of Ministry	Revised Allotment \$'000	Amount on Statement \$'000	Difference \$'000
Min. of Public Works	8,608,186	8,605,586	2,600
Min. of Finance	7,935,655	7,890,618	45,037
Min. of Agriculture	1,616,251	1,426,251	190,000
Min. of Home Affairs	470,133	457,719	12,414
Total			250,051

37. There has been an overall decrease of \$1.433 billion or 2.62% in current expenditure in 2004, compared with an increase of \$9.686 billion or 21.51% in 2003. The decrease was due mainly to the following:

- A decrease of \$2.101 billion or 4.62% in expenditure by Ministries, Departments and Regions, compared with an increase of \$11.606 billion or 34.26% in 2003. Employment costs have increased by \$1.077 billion or 6.7% while expenditure on Other Charges decreased by \$3.178 billion; and
- An increase of \$245.084M or 3.15% in the repayment and servicing of the Public Debt from \$7.790 billion to \$8.035 billion.

38. Capital expenditure has increased by \$1.913 billion or 9.28%, compared with an increase of \$3.753 billion or 22.26% in 2003. Compared with the Total Funds Available, there has been a shortfall of \$7.188 billion or 24.19%. A similar shortfall of \$9.688 billion or 31.97% was noted in 2003. These figures would be affected by the observations made in the relevant sections of this report on the capital programmes of individual Ministries and Departments where several instances were noted where disbursements made by funding agencies had not been brought to account as capital expenditure.

39. The main Ministries that have not achieved their anticipated levels of capital expenditure activity in 2004 are as follows:

Name of Ministry/Department	Revised Allotment \$'000	Actual Expend. \$'000	Shortfall \$'000
Min. of Finance	7,935,655	3,504,821	4,430,834
Min. of Labour, Human Services	962,601	331,786	630,815
Min. of Public Works	9,008,186	8,415,475	592,711
Min. of Housing & Water	3,661,162	3,227,750	433,412
Min. of Education	1,976,968	1,675,935	301,033
Min. of Local Government & Reg. Dev.	871,100	676,539	194,561
Min. of Health	927,073	811,850	115,223
Total	25,342,745	18,644,156	6,698,589

STATEMENT OF THE PUBLIC DEBT

40. 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. During 2004, nine loans were contracted and the related agreements were laid in the National Assembly on the 21 July 2005. In addition, the ten outstanding agreements relating to new loans contracted in 2003 were also laid in the National Assembly on the 21 July 2005. The following are details of new loans for 2004:

#	Date of Agreement	Loan Ref.	Lending Agency	Description of Loan	Amount '000
1	06-01-04	1487/SF-GY	IDB	G/town Solid Waste Manage. Program	USD 1,500
2	24-03-04	1516/SF-GY	IDB	Social Statistics & Policy Analysis Program	USD 3,450
3	28-05-04	1541/SF-GY	IDB	Health Sector Program	USD 350
4	28-05-04	1544/SF-GY	IDB	Health Sector Program	USD 1,150
5	30-07-04	1550/SF-GY	IDB	Fiscal & Financial Management Program	USD 15,000
6	30-07-04	1551/SF-GY	IDB	Fiscal & Financial Management Program	USD 13,000
7	24-09-04	1558/SF-GY	IDB	Agriculture Support Services Programme	USD 22,500
8	11-02-04	16/SFR-GU	CDB	Secondary Town Development Programme	USD 7,350
9	30-03-04	4/SFR-OR-GU	CDB	Reconstruction of Sea Defence	USD 4,400

41. The system provides for the Accountant General to maintain a Register of the Public Debt, and whenever debts are incurred he is informed by way of correspondence and other relevant documents for the purpose of updating his records. When repayments are made the Register is updated accordingly. At the end of the year, the Minister of Finance prepares an official schedule of public debt outstanding in the name of the Government, other levels of government and public enterprises and submits it for audit examination and certification.

42. In addition to the Public Debt Section of the Accountant General's Department, the Ministry of Finance has a Debt Management Division. While much of the work performed by this Division duplicates that of the Public Debt Section, the former nevertheless provides for an independent check of the latter. However, documentation relating to new debts and the repayment, cancellation and rescheduling of debts was not received by the Accountant General's Department but by the Debt Management Division. As a result, the Accountant General's records had to be updated from the records of the Debt Management Division.

The Audit Office again recommends that copies of all the relevant documentation relating to all debts contracted by the Government be forwarded to the Accountant General's Department for updating of its records. In addition, this department should carry out monthly reconciliation of its records with those of the Debt Management Division. (2004/05)

43. The Public Debt Register was not properly maintained as several entries were incompletely written up e.g. period of loan and principal payment. In addition, a system was not in place for the monitoring of disbursements by funding agencies and for updating the disbursement column of the Register. This column was being written up from monthly statements from the loan creditors instead of from the submission of relevant documentation from executing agencies attesting to the disbursements.

44. The Statement of the Public Debt was not prepared in full compliance with Section 69 (2) of the FMA Act. Pertinent information for each issue of public debt outstanding such as the amount unpaid at the beginning and end of the current fiscal year including accrued interest, commissions and repayment arrears, applicable rate of interest, and the aggregate amount of the debt service cost of the debt due and payable during the current fiscal year was omitted from the Statement.

45. The reported Public Debt as at 31 December 2004 (i.e. debts which are required to be serviced out of the Consolidated Fund only and which do not include those of Bank of Guyana and parastatal entities) is shown on pages 2/12 to 2/30 and is summarised below:

Description	External G\$'000	Internal G\$'000	Total G\$'000
Unfunded	216,414,283	60,863,419	277,277,702
Funded	-	5,782,063	5,782,063
Sub-total	216,414,283	66,645,482	283,059,765
Treasury Bills (90 days)	-	4,263,000	4,263,000
(182 & 365 days)	-	43,705,600	43,705,600
Total	216,414,283	114,614,082	331,028,365

46. As can be noted, the total Public Debt stood at \$331.028 billion, compared with G\$334.929 billion at the end of 2003, a decrease of G\$3.901 billion. Expressed as a factor of current revenue, the total Public Debt at the end of 2004 was 5.78 times current revenue compared with a factor of 6.88 at the end of 2003 and 6.69 at the end of 2002.

47. The External Debt at the end of 2004 was G\$216.414 billion, compared with G\$218.386 billion at the end of 2003 a decrease of G\$1.972 billion. In equivalent United States dollars, the External Debt as at 31 December 2004 was US\$1.086 billion, compared with US\$1.127 billion at the end of 2003, a decrease of US\$41M. This decrease was due mainly to (a) repayments totalling US\$148.043M (b) disbursements totalling US\$75.044M in respect of loans contracted and (c) the movement of the exchange rate from US\$1 = G\$193.76438 to US\$1 = G\$199.25063.

48. The Internal Debt has also decreased by G\$1.929 billion from G\$116.543 billion to G\$114.614 billion due mainly to a decrease in outstanding treasury bills from \$50.103 billion to \$47.969 billion. In 2003, the Internal Debt had increased by G\$12.652 billion.

49. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of Public Debt in pursuance of Section 69(2) of the FMA Act, could not be satisfactorily determined.

STATEMENT OF OUTSTANDING LOANS OR CREDITS
GUARANTEED BY THE GOVERNMENT

50. 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.

51. The system provides for a corporation or company to seek the approval of the Minister of Finance 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 certify and issue an official schedule of Government Guarantees in accordance with Section 73(1) of the FMA Act.

52. According to the Statement of Outstanding Loans or Credits Guaranteed by the Government, as set out on page 2/31, the total outstanding liability as at 31 December 2004 was \$1.544 billion. Therefore, the Government's guarantee limit has been exceeded by \$544M. The following table shows the list of outstanding loans and credits guaranteed by the Government with appropriate remarks:

Name of Government Agency	Lending Agency	Outstanding Liability \$'000	Remarks
Guyana Transport Services Ltd.	Bank of India	12,752	Entity no longer in existence.
Guyana Telecommunications Corporation	ITT World Comm. Inc.	38,256	According to Debt Management, creditor no longer exists.
Guyana Pharmaceutical Corporation	Guthrie Booker TECNO BAGO	899,617	GOG has assumed responsibility for repayment of this debt.
Guyana State Corporation	Commonwealth Dev Corp. (CDC)	123,137	Entity no longer in existence.
Guyana National Co-operative Bank	Banco Nacional de Cuba	470,431	GOG has assumed responsibility for repayment of this debt.
Total		1,544,193	

53. In my previous Report, it was recommended that the above liabilities be transferred to the Public Debt in view of the fact that all the above entities are no longer in existence and the responsibility to discharge these liabilities now rests with the Government. However, it is disappointing to note that at the time of reporting in March 2006, no action was taken on this matter.

The Audit Office again recommends that the Ministry of Finance and the Accountant General's Department take steps to transfer the above liabilities to the Public Debt. (2004/06)

54. In previous reports, several deficiencies in the recording, monitoring and reporting of outstanding loans and credits guaranteed by Government were highlighted. These deficiencies continued to prevail in 2004, and it is again disappointing to note that no positive action was taken to effect improvements to the system. The main deficiencies include:

- The Register of Loans or Credits Guaranteed by the Government was not updated since 1982. A new register was, however, introduced in March 1994 to reflect outstanding loans or credits guaranteed, using the 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 at the end of each year. There was no continuous recording of disbursements by funding agencies and repayments made;
- The statement was not prepared from records maintained in the Accountant General's Department but from confirmations received from the borrowing corporations and from the records kept at the Debt Management Division;
- The relevant files kept at the Accountant General's Department did not contain adequate information for a proper evaluation of the status of each loan or credit guaranteed by the Government. 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; and
- The inadequate record keeping resulted in a situation whereby there was no assessment of whether interest might have been accruing on some of the loans or credits outstanding.

55. It is evident from the above, that an effective system was not in place to monitor the borrowing by corporations and to ensure that the provisions of the Guarantee of Loans (Public Corporations and Companies) Act are strictly observed. The absence of such a system might have contributed to the borrowing by Public Corporations exceeding the statutory limit. The Accountant General explained that the above state of affairs was due to staff constraints. It should be mentioned that the authorised staffing of the Accountant General's Department was 261 while actual staffing was 122, giving a vacancy rate of 53%.

The Audit Office recommends that the Ministry of Finance review the staffing situation in the Accountant General's Department with a view to ensuring that the Department is adequately staffed to fulfil its responsibilities.(2004/07)

STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND

56. Provisions were previously made in the Annual Estimates of Expenditure of certain Ministries and Departments to make loans and advances to public corporations and boards, municipalities, local authorities, statutory bodies, co-operative societies, and private parties, e.g. remigrated officers, miners, and students. These agencies and individuals made repayments directly to the Ministries concerned which were required to keep adequate records for all such loans and advances. Annual statements were to be submitted to the Accountant General to enable him to effect reconciliation with his records and to prepare financial statements for audit examination and certification.

57. The Statement of Outstanding Loans and Advances made from the Consolidated Fund as at 31 December 2004 reflected a balance of \$6.647 billion of which the following are main loans:

Description	Amount \$'000
LINMINE	5,665,853
Mards Rice Milling Company Ltd.	500,000
Guyana Airways Corporation	438,930
Total	6,604,783

58. In view of the financial difficulties of LINMINE as well as its impending privatisation, the recoverability of \$5.666 billion showed as outstanding as at 31 December 2004, may be in doubt. A similar observation was made in respect of the former Guyana Airways Corporation and the Mards Rice Milling Company Limited, which are indebted to the Government in the sum of \$438.930M and \$500M respectively.

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

59. Expenditures in respect of those services which by law are directly charged upon the Consolidated Fund, otherwise known as Statutory Expenditure, do not form part of the voted provisions approved by the National Assembly but are a direct charge upon the Consolidated Fund. Such expenditures include the repayment and servicing of the Public Debt, the emoluments of holders of constitutional offices and pensions and gratuities to public officers.

60. The Statement of Statutory Expenditure for 2004 is shown on page 2/33, and is summarised below with comparative figures for the preceding two years:

Description	2004 \$'000	2003 \$'000	2002 \$'000
Internal Debt - Principal	34,247	49,834	124,562
" " - Interest	2,949,553	2,956,665	4,312,827
External Debt – Principal	3,519,174	2,437,905	2,363,539
" " - Interest	1,531,667	2,345,153	3,098,511
Sub-Total	8,034,641	7,789,557	9,899,439
Constitutional Offices	381,277	318,320	334,872
Pensions & Gratuities	1,454,544	1,119,692	910,704
Payments to Dependants' Pension Fund	30,000	5,257	7,125
Total Statutory Expenditure	9,900,462	9,232,826	11,152,140

61. As can be noted, the repayment and servicing of the Public Debt increased by \$245.084M or 3.15% from \$7.790 billion to \$8.035 billion, compared with a decrease of \$2.110 billion in 2003. This was due to an increase of \$1.081 billion in the repayment of external principal. Expressed as a percentage of current revenues, the repayment and servicing of the Public Debt in 2004 represented 14.02% of current revenue, compared with 16.02% and 20.97% in 2003 and 2002, respectively.

62. Interest charges relating to the servicing of the Public Debt totalled \$4.481 billion, representing 55.77% of the total payments thereof, compared with \$5.302 billion or 68.06% in 2003. In 2002, 74.87% of the repayment and servicing of the Public Debt represented interest charges. In other words, over the last three years interest charges averaged 66.23% of the total payments made in respect of the repayment and servicing of the Public Debt.

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONTINGENCIES FUND

63. Pursuant to Article 220 of the Constitution, a Contingencies Fund was established as a sub-fund of the Consolidated Fund. It is funded out of the Consolidated Fund and is not to exceed in aggregate two percent of the estimated annual expenditure of the last preceding fiscal year.

64. In accordance with Section 41 of the FMA Act, the Minister responsible for finance is authorised to make advances from the Contingencies Fund only if he is satisfied that an urgent, unavoidable and unforeseen need has arisen (a) for which no moneys have been appropriated or for which the sum appropriated is insufficient (b) for which moneys cannot be reallocated as provided for under the FMA Act and (c) which cannot be deferred without injury to the public interest. 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.

65. The Statement of Receipts and Payments of the Contingencies Fund for the year ended 31 December 2004 is shown on pages 2/34 to 2/36. Total payments of the Fund amounted to \$2.647 billion, compared with \$1.897 billion in 2003, an increase of \$750M. Total receipts from the Consolidated Fund amounted to \$1.188 billion, compared with \$3.191 billion in 2003, a decrease of \$2.003 billion. This gives an excess of payments over receipts of \$1.459 billion. The following is a summary of the payments made from the Contingencies Fund for the period under review:

Description	No. of Advances	Amount \$'000
Ministry of Public Works	8	934,400
Ministry of Housing & Water	5	887,252
Ministry of Finance	3	263,527
Ministry of Home Affairs	4	175,127
Accountant General's Dept.	2	99,640
Region No. 1	8	82,300
Guyana Defence Force	11	50,542
Office of the President	5	37,178
Region No. 6	1	25,000
Ministry of Legal Affairs	3	19,883
Supreme Court	1	18,700
Region No. 4	1	12,000
Parliament Office	2	11,322
Others	9	29,651
Total	63	2,646,522

66. Twenty-seven of the above advances totalling \$1.459 billion remained outstanding as at 31 December 2004. In addition, nineteen advances totalling \$37.634M granted during the period 1986 to 1995 and also outstanding as at 31 December 2004 were not reflected in the Statement of Receipts and Payments of the Contingencies Fund. As a result, the amounts shown in the statement could not be relied upon. Up to the time of reporting, the nature of the nineteen advances could not be determined. Given the time period involved and the fact that there was no financial reporting during that period 1986 to 1991, it may not be possible to ascertain how the amounts were expended for the purpose of replenishing the Fund.

67. In my previous Report, it was recommended that the Ministry of Finance prepare a supplementary estimate for the above amount and submit it to the National Assembly for its approval. In this way, the Contingencies Fund would have been replenished with the outstanding amount. At the time of reporting, the position remained the same.

The Audit Office again recommends that the Ministry of Finance prepare a supplementary estimate for the above amount and submit it to the National Assembly for its approval. In this way, the Contingencies Fund would have been replenished with the outstanding amount. At the time of reporting, the position remained the same. (2004/08)

68. According to Section 41(4) the FMA Act, the total of the amounts permitted to be drawn from the Fund shall not exceed 2 % of the estimated annual expenditure of the last preceding fiscal year. Estimated total expenditure for 2003 was \$72.946 billion and payments from the Fund for 2004 should not have exceeded \$1.459 billion. However, payments from the Fund totalled \$2.647 billion, resulting in payments exceeding the statutory limit by \$1.188 billion.

69. In previous reports, the abuse of the Contingencies Fund was highlighted. There was clear evidence that the Fund was used to meet routine expenditure when budgetary allocations were exhausted. This was so because recourse to the Contingencies Fund was an easier and more expedient proposition than seeking Supplementary Estimates from Parliament. However, in doing so the intent of the Law was being violated in that a significant number of advances granted from the Fund did not satisfy the criteria for the grant of such advances.

70. For the period under review, it is disappointing to note that the Contingencies Fund continued to be abused in that a number of advances granted from the Fund did not meet the above stated criteria. The following are examples:

Ministry/Region	Particulars	Amount \$'000
Ministry of Housing & Water	Procurement of goods to local suppliers	28,163
Ministry of Legal Affairs	Purchase of Land Cruiser	6,496
“ “ “ “	“ “ 2 vehicles	3,430
“ “ “ “	“ “ furniture & equipment	9,957
Office of the President	“ “ motor car	4,200
Region No. 1	Construction of nursery school	13,000
“ “ “	“ “ Health Hut	1,000
Ministry of Education	Extension of Primary School	6,500
Total		72,746

BALANCES HELD ON DEPOSIT BY THE ACCOUNTANT
GENERAL AND THE OUTSTANDING ADVANCES MADE

71. Section 42 of the FMA Act provides for the Minister of Finance to establish one or more Deposit Funds into which public moneys shall be paid, pending repayment or payment for the purposes for which the moneys were deposited. On the establishment of such a Fund, the Minister shall specify to the National Assembly:

- (a) the source or sources of money in the Fund;
- (b) the purpose or purposes for which moneys may be expended from the Fund;
- (c) the banking arrangements for the Fund; and
- (d) the intended investment strategy for the moneys deposited in the Fund.

It should be noted that no Funds were established during the period under review.

72. The Accountant General is responsible for managing the old Deposits Fund Bank Account which is held at the Bank of Guyana and styled "Accountant General for Deposits Fund" and was required to keep adequate records to ensure proper accountability of the Fund. He was authorised to make advances from the Fund not exceeding in the aggregate \$8M, or such greater sum as the National Assembly may by resolution direct:

- 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.

73. Prior to 1996, the last audited Statement of Deposits held by the Accountant General and Outstanding Advances made therefrom was in respect of 1981, and therefore a gap in financial reporting covering a period of fourteen years existed. In addition, the ledgers relating to the Deposits Fund were not written up since September 1987 and therefore the exact balance on the Fund could not be properly determined. The financial statement for the period under review as, however, prepared based on submissions by Ministries, Departments and Regions but in the absence of reconciliation with the Ministry's records, the amounts shown in the statement could not be relied upon.

74. The Statement of Deposit held by the Accountant General and Outstanding Advances made there from is shown on pages 2/37 to 2/38 and is summarised below:

Balances Held on Deposit	\$'000
Held for Investments	1,318,882
" on behalf of Ministries/Departments/Regions	1,164,621
" " " " Dependants' Pension Fund	459,613
" " " " Sugar Industry Welfare Com.	50,691
Total	2,993,807

Outstanding Advances	\$'000
Statutory Bodies	1,554,456
Guyana Gold Board	1,350,280
Crown Agents	108,363
Min. of Human Services	120,000
Motor Vehicles	112,562
Imprest	110,514
Personal	8,441
Total	3,364,616

75. As can be noted, the balance on the Deposits Fund as at 31 December 2004 was \$2.994 billion while the bank account reflected a balance of \$1.955 billion as at this date. However, although the cash book was written up-to-date, it was not cast and balanced for a number of years. In addition, it could not be determined when last the account was reconciled. Attempts were, however, made to reconcile the monthly transactions with effect from January 1995 but in the absence of reconciliation in the intervening periods, such later reconciliation could not be relied upon.

76. The amount of \$1.319 billion shown as deposits held for investments relate to sums held on behalf of the Sugar Industry Labour Welfare Fund, the Sugar Industry Rehabilitation Fund and the Sugar Industry Price Stabilisation Fund. These entities were, however, last audited to 1993, 1980 and 1980 respectively and therefore it was not possible to properly verify the accuracy of the above amount using the entities' records.

77. The records at the Accountant General's Department were not maintained in a manner so as to adequately monitor or control advances granted from the Deposits Fund. As such, it was not possible to easily ascertain either the total advances made or the total amounts outstanding. As a result, the amount of \$3.365 billion shown as advances outstanding as at 31 December 2004 could not be substantiated.

78. The Statement also includes an amount of \$459.613M shown as deposits on behalf of the Dependants' Pension Fund. However, the last set of audited accounts in respect of this entity was in respect of 2000. As a result, the accuracy of this amount could not have been properly determined from the entity's records.

79. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of Balances held on Deposit by the Accountant General and Outstanding Advances made in pursuance of Section 42 of the FMA Act, could not be satisfactorily determined.

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

80. The current assets and liabilities of the Government comprise mainly cash and bank balances and cash equivalents as well as short-term liabilities usually in the form of advances from the bank by way of overdrafts as well as the issue of Treasury Bills. The FMA Act establishes the Consolidated Fund, the Contingencies Fund and the Deposits Fund. The balance sheets of these funds at the end of the year would normally comprise the current assets and liabilities of the Government.

81. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2004 is shown on page 2/39 and is summarised as follows. As can be noted, current assets totalled \$6.922 billion while current liabilities amounted to \$49.316 billion, resulting in a net current liability of \$42.394 billion.

	\$M	\$M
<u>Current Assets</u>		
Cash at Bank of Guyana in respect of Central Government Accounts	17,974	
Cash at Bank of Guyana in respect of special accounts	8,433	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(19,485)	6,922
<u>Less: Current Liabilities</u>		
90 days Treasury Bills	4,222	
180 days Treasury Bills	9,040	
360 days Treasury Bills	33,072	
	46,334	
Sugar Industry Welfare, Labour, Rehabilitation, & Price Stabilisation Funds	1,319	
Miscellaneous deposits	1,153	
Dependants' Pension Fund and Sugar Industry Welfare Committee	510	49,316
Net Current Liability as at 31 December 2004		42,394

82. In relation to the amount of \$17.974 billion shown as balances held at the Bank of Guyana in respect of Central Government, the following gives a breakdown, with comparative figures at the end of the preceding year:

Description	Amount 2004 \$M	Amount 2003 \$M
Consolidated Fund: 407 Account	6,459	-
400 Account	(45,550)	(44,434)
Deposits Fund	1,955	2,331
Contingencies Fund	1,431	580
General Account	4,075	10,557
Non-Sub-Accounting Min./Depart.	9,586	4,000
Other Ministries/Departments' A/cs	(8,446)	(3,036)
Monetary Sterilisation Account	41,724	44,294
Total	11,234	14,292

83. There were differences between the bank account balances reported on the Statement of Current Assets and Liabilities of the Government and that in the records of the Bank of Guyana. According to the records of the Bank, the new Consolidated Fund account reflected a positive balance of \$6.459 billion as at 31 December 2004, compared to a negative balance of \$6.153 billion as noted above. In addition, the total bank account balances of Other Ministries and Departments amounted to a negative balance of \$8.446 billion, compared to a positive balance of \$10.907 billion as reported on the Statement.

84. The General Account is an intermediate account that was set up by administrative arrangements to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments. As such, at the end of each month, and certainly at the end of the year, this account should reflect a 'nil' balance. However, as noted above, it reflected a balance of \$4.075 billion at the end of 2004. In addition, the cash book was not written up to reflect cumulated balances and, as in the case of the Consolidated Fund, only the monthly transactions in the cash book were being reconciled with entries in the bank statement.

The Audit Office again recommends that the Accountant General's Department take steps to effect the closure of the General Account and to transfer the balance to the Consolidated Fund (2004/09)

85. Non-Sub-Accounting Ministries and Departments are those Ministries and Departments which, because of their size and/or nature of operations, did not have their own main bank accounts. Such Ministries/Departments include Ministries of Foreign Affairs, Labour, Legal Affairs and Trade. Funds were released from the Consolidated Fund into the Non-Sub-Accounting Ministries and Departments Bank Account under the control of the Accountant General who made payments on behalf of the concerned Ministries and Departments. As noted above, this account reflected a balance of \$9.585 billion as at the end of 2004, mainly because the unspent amounts over the years had not been paid over to the Consolidated Fund. In addition, the cash book did not reflect cumulated balances and it could not be determined when last this account was reconciled.

The Audit Office recommends that the Accountant General's Department review the status of this bank account in the light of the large amount of funds held in it, and take the necessary steps to effect transfers to the Consolidated Fund (2004/10)

86. In respect of the bank accounts of Ministries, Departments and Regions, the total of all the bank balances amounted to a negative balance of \$8.446 billion at the end of 2004, of which the following reflected balances in excess of \$100M:

Account No.	Description	Amount \$'000
102	Accountant General Interest on Bonds	3,774,227
404	Redemption of Treasury Bills A/c	(19,485,263)
964	Government of Guyana Omai Royalties	310,395
981	Revenue & Deposits Fund Receipts	664,048
993	Student Loan Fund A/c	261,440
1004	Student Loan Fund A/c	278,879
3034	C.O.P. Official-Bail A/c	135,238
3049	A/G Sub-Treasury – Region # 9	103,942
3119	A/G for New Nat. Lotteries A/c	345,606
3163	Poor Rural Comm. Support Service	281,843
3183	Min. of Housing & Water Low Inc.	134,271
3194	GRA Customs & Trade Administration	255,029
3197	GRA Customs & Trade Administration	411,583
3198	Guyana Revenue Authority	184,955
3215	Min. of Health Lotto Fund A/c	118,589
4000	Registrar Supreme Court Execution Sale	197,976
Total		(12,027,242)

87. As can be noted, the Redemption of Treasury Bills Account No. 404 was overdrawn by \$19.485 billion. It is evident that the balance on this account was not being carefully monitored to ensure the timely transfers of funds from the Consolidated Fund as and when Treasury Bills are redeemed.

88. There were 114 inactive accounts with net balances totalling \$2.204 billion as at 31 December 2004. Forty of these reflected overdrafts of \$690.503M. Shown below is a list of inactive accounts in overdraft (in excess of \$1M).

Account No.	Description	Amount \$'000
112	Commissioner Inland Revenue - PAYE A/c	32,949
213	Ministry of Labour & Social Security	26,565
301	Sub-Comptroller Customs - NA Imprest A/c	9,417
444	Ministry of Foreign Affairs - Imprest A/c	51,635
506	Accountant General - Salaries A/c	1,946
861	Region No. 10 - Salaries A/c, Education	5,466
902	Ministry of Labour - Public Assistance Imprest A/c	270,586
926	Ministry of Education & Cultural Dev. - Main A/c	78,115
929	Ministry of Public Works & Communication A/c	8,268
932	Office of the President & CAB - Main A/c	28,930
938	Ministry of Agriculture - Main A/c	6,597
946	Ministry of Health - Main A/c	102,899
3013	Comptroller of Customs & Excise - Salaries A/c	3,133
3024	Inland Revenue Department - Salaries A/c	1,242
3044	A/G Sub-Treasury Region # 4	5,189
3065	Sec Teaching Service Comm	5,610
3070	REO Region # 6	1,058
3076	District Commissioner – East Coast	20,915
3077	District Commissioner – East Bank	8,548
3079	A/G for PS Ministry of Health	9,140
3088	REO Essequibo Islands	1,307
3083	GAHEF - Salaries A/c	1,208
3095	West Dem. Magistrate District Bastardy & Maint.	1,201
3112	West Dem. Mag. Bastardy & Maint.	5,466
Total		687,390

The Audit Office recommends that the Accountant General's Department take steps to effect the closure of all inactive accounts with positive balances and to transfer these balances to the Consolidate Fund. (2004/11)

The Audit Office also recommends that, given the passage of time and the difficulty that might be involved in investigating the reasons for the overdrafts, the Ministry of Finance take steps to submit a supplementary estimate in the National Assembly in order to liquidate the overdrafts on the inactive accounts and to effect their closure. (2004/12)

89. The majority of the new bank accounts, particularly those of the larger Ministries, had not been reconciled since they were established. Needless to mention, the problems associated with the old bank accounts have been repeated in respect of the new accounts, thereby not only compounding such problems but also defeating the purpose of opening new bank accounts and starting from a clean position. In this regard, the Audit Office reiterates the importance of implementing recommendation 2004/03.

90. Section 22 of the FAA Act had authorised the Minister of Finance to borrow in whole or in part, by means of advances from a bank, or by the issue of Treasury Bills, money for the purpose of meeting current requirements of the Government. In relation to the former, such power was exercised by means of a fluctuating overdraft. In addition, in accordance with Section 13(3) of the said Act, the Government was not liable for any overdraft incurred other than those authorised under this section of the Act. Despite this legal requirement, as indicated above, numerous bank accounts were overdrawn without the authority of the Minister.

91. The Monetary Sterilisation Account was set up in 1993 to capture the proceeds from the issue of medium term (i.e. 182 & 365 days) Treasury Bills. Previously, such proceeds were paid into the Consolidated Fund to meet current requirements within the meaning of Section 22 of the FAA Act, as is currently the practice in respect of short-term (i.e. 90 days) Treasury Bills. It therefore appears inconsistent for the proceeds from the issue of short-term Treasury Bills to be paid over to the Consolidated Fund while those relating to the issue of medium-term Treasury Bills were being kept outside of the Consolidated Fund in a special bank account. Indeed, Section 22(5) of the Act had stipulated that the principal and interest of all Treasury Bills and any related expenses are charged on and are payable out of the revenues. It follows therefore that the proceeds from the issue of Treasury Bills, whether short-term or medium-term, are required to be paid into the Consolidated Fund. The failure to do so in respect of medium-term Treasury Bills appears to be a violation of the Law.

92. It would also appear that the issuing of medium-term Treasury Bills was not fulfilling the requirement of Section 22 of the FAA Act in that the proceeds were not used to meet current requirements but were kept outside of the Consolidated Fund in this special bank account.

93. As can be noted, the Monetary Sterilisation Account reflected a balance of \$41.724 billion as at 31 December 2004, compared with \$44.294 billion as at 31 December 2003 and \$44.336 billion at the end of 2002. However, according to the Public Debt Statement, as at 31 December 2004, amounts totalling \$43.706 billion were outstanding in respect of medium-term Treasury Bills, giving an unexplained difference of \$1.982 billion.

94. Given the use of actual bank balances instead of cash book balances, the absence of reconciliation of the vast majority of Government bank accounts, incorrect recordings of current assets, and independent recordings of Other Liabilities totalling \$2.982 billion, the completeness, accuracy and validity of the amounts shown in the financial statements as current assets and liabilities of the Government as at 31 December 2004, could not be satisfactorily determined.

END OF YEAR BUDGET OUTCOME
AND RECONCILIATION REPORT (REVENUE)

95. The End of Year Budget Outcome and Reconciliation Report, as compared with the Estimates of Revenue is shown on page 2/40 and is summarised below:

	2004 \$'000
Current Revenue	
Revenue Actually Paid into Consolidated Fund	57,288,307
Estimates of Revenue	47,950,201
Over/(Under) the Estimates	9,338,106
Capital Revenue	
Revenue Actually Paid into Consolidated Fund	18,249,936
Estimates of Revenue	22,888,833
Over/(Under) the Estimates	(4,638,897)

96. According to Section 68 (1) of the FMA Act, the Minister of Finance is required to include in the End of Year Budget Outcome and Reconciliation Report, a detailed explanation of any significant difference between the annual estimates of revenues and the out-turn of the revenues. Out-turn has been defined in the Act as the actual amount of Government receipts received during the fiscal year. The Minister is also required to include in his explanation, the impact of (a) movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposal (b) changes to revenue policies during the year and (c) slippages, if any, in the delivery of the budget measures. However, this explanation was not provided in the Report presented for audit examination and as a result, it could not be ascertained the reasons for the significant differences between the estimates of revenue and the actual amount of Government receipts received. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of End of Year Budget Outcome and Reconciliation Report (Revenue) made in pursuance of Section 68(1) of the FMA Act, could not be satisfactorily determined.

97. There was a difference of \$3.992 billion between Capital Revenue as reflected in the above Report and the amount actually paid into the new Consolidated Fund, as highlighted in paragraph 28. This has resulted in the Capital Revenue being overstated by \$3.992 billion.

END OF YEAR BUDGET OUTCOME
AND RECONCILIATION REPORT (EXPENDITURE)

98. The End of Year Budget Outcome and Reconciliation Reports as compared with the Estimates of Expenditure, comprising both current and capital, are shown on pages 2/41 to 2/45, and is summarised below:

	2004 \$'000
Current Expenditure	
Actual Expenditure	53,279,782
Approved Allotment	51,667,374
Over the Allotment	1,612,408
Capital Expenditure	
Actual Expenditure	22,524,517
Approved Allotment	23,943,641
Under the Allotment	1,419,124

99. In accordance with Section 68 (1) of the FMA Act, the Minister of Finance is required to include in the End of Year Budget Outcome and Reconciliation Report, a detailed explanation of any significant difference between annual estimates of current and capital expenditures and the out-turn for both categories of expenditure. This explanation shall include the impact of (a) movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposal (b) changes to expenditure policies during the year and (c) slippages, if any, in the delivery of the budget measures. However, this explanation was not provided in the Report presented for audit examination and as a result, it could not be ascertained the reasons for the significant differences between the estimates of current and capital expenditure and the actual amount of expenditures made during the year. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of End of Year Budget Outcome and Reconciliation Report (Expenditure) made in pursuance of Section 68(1) of the FMA Act, could not be satisfactorily determined.

STATEMENT OF CONTINGENT LIABILITIES

100. According to Section 73 (2) of the FMA Act, the Minister of Finance is required to prepare a Statement of Contingent Liabilities which forms a component of the annual consolidated financial statements is shown on page 2/46. The Act defines a contingent liability as “a future commitment, usually to spend public moneys, which is dependent upon the happening of a specified event or the materialisation of a specified circumstance”. The following table shows the contingent liabilities of the Government with appropriate remarks:

Name of Government Agency	Lending Agency	Outstanding Liability \$'000	Remarks
Guyana Transport Services Ltd.	Bank of India	12,752	Entity no longer in existence
Guyana Telecommunications Corporation	ITT World Comm. Inc.	38,256	According to Debt Management, creditor no longer exists.
Guyana Pharmaceutical Corporation	Guthrie Booker TECNO BAGO	899,617	GOG has assumed responsibility for repayment of this debt.
Guyana State Corporation	Commonwealth Dev. Corp. (CDC)	123,137	Entity no longer in existence
Guyana National Co-operative Bank	Banco Nacional de Cuba	470,431	GOG has assumed responsibility for repayment of this debt
Total		1,544,193	

101. In my previous Report, it was recommended that the above liabilities be transferred to the Public Debt in view of the fact that all the above entities are no longer in existence and the responsibility to discharge these liabilities now rests with the Government. However, it is disappointing to note that at the time of reporting in March 2006, no action was taken on this matter. Further it should be noted that the statement submitted was not prepared in accordance with the Act.

102. In view of the foregoing observation, the completeness, accuracy and validity of the amount shown in the Statement of Contingent Liabilities made in pursuance of section 73(2) of the FMA Act, could not be satisfactorily determined.

FINANCIAL REPORT ON
EXTRA-BUDGETARY FUNDS

103. According to the Report, no Extra-budgetary Funds were created during the period under review.

APPROPRIATION ACCOUNTS OF HEAD OF BUDGET AGENCIES

104. The appropriation accounts of Head of Budget Agencies for the year ended 31 December 2004 in respect of the votes for which they were responsible, comprising both capital and current, are shown on pages 2/47 to 2/215. 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 HEAD OF BUDGET AGENCIES

105. The statements of receipts and disbursements by Head of Budget Agencies for the year ended 31 December 2004 are shown on pages 2/216 to 2/233. These statements are also 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

AGENCY 01 & DIVISIONS 501 & 502
OFFICE OF THE PRESIDENT

Current Expenditure

106. The expenditure of \$16.384M under Maintenance of Buildings included payments totalling \$2.287M made on seven contracts. These contracts were approved without the required system of quotations. Another breach of Tender Board Procedures arose when the Department's Tender Board approved of the award of four contracts valued at \$2.334M without any form of competitive bidding. The Head of the Budget Agency explained that competitive bids were not solicited because of security reasons. Notwithstanding this, the Audit Office is of the view that there ought to be some form of competitive bidding for the procurement of goods and services in the interest of ensuring transparency as well as good value for money. In the Auditor General's report for 2003, the Audit Office had recommend that the Office of the President advertise publicly periodically for contractors to bid for proposed maintenance works on a pre-qualification basis. This recommendation was implemented in 2005.

107. The maintenance costs of vehicles under the control of the Ministry reflected an improvement over the previous year. Notwithstanding this, during the period under review ten vehicles incurred an average of \$493,287 in maintenance costs, compared with \$796,000 in the previous year. The Head of Budget Agency indicated that the maintenance costs of the Department's vehicles were now being more closely monitored.

108. Amounts of \$39.227M were expended on Electricity Charges in respect of 42 meters under the Ministry's control. However, the electricity register reflected expenditure amounting to \$39.082M, giving a difference of \$145,135. This was indicative of a failure to reconcile the register with the appropriation account. The Head of Budget Agency undertook to have the record reconciled.

109. Amounts totalling \$21.806M were expended on telephone charges for the Ministry's one hundred and eleven landlines and twenty-five mobile phones. However, an overseas telephone calls register was not provided to determine whether recoveries were made for private telephone calls. The Head of Budget Agency indicated that the record was destroyed during the 2004/2005 flood.

110. Amounts totalling \$564.294M were expended on Subsidies and Contributions to Local Organisations. The following gives a breakdown of the expenditure:

Name of Organisation	Amount \$'000
Presidential Guard	166,357
National Parks Commission	76,604
Environmental Protection Agency	66,327
Guyana Information Agency	60,845
Guyana Office for Investment	50,508
Guyana Energy Agency	38,370
Institute of Applied Science & Technology	32,268
National Communications Network.	30,636
Castellani House	15,583
Land Registry	9,978
Integrity Commission	7,226
Joint Intelligence Co-ordinating Centre	6,970
Amerindian Organisations	2,622
Total	564,294

111. The Presidential Guard, Guyana Information Agency, Castellani House and the Joint Intelligence Co-ordinating Agency are departments in the Office of the President and the expenditures therefore ought not to be met from this subhead.

The Audit Office recommends that the Office of the President in collaboration with the Ministry of Finance take the necessary steps to ensure that specific programmes are allocated to these units under the present programme budgeting arrangements. (2004/13)

112. In relation to the Presidential Guard an amount of \$22.3M was paid to a local firm to acquire arms and ammunition. However, up to the time of reporting the order was not satisfied. The Head of Budget Agency explained that the supplier had encountered transshipment problems, which were directly related to international restrictions. She however indicated that the shipment was due in the first quarter of the year 2006.

113. The following table shows the status of the audits of the remaining entities:

No.	Name of Entity	Year Last Audited	Remarks
1	National Parks Commission	2003	Financial Statements submitted for 2004.
2	Guyana Office for Investment	2003	Audit in progress for 2004.
3	Environmental Protection Agency	2003	Audit in progress for 2004.
4	Guyana Energy Agency	2002	Audit in progress for 2003 & 2004.
5	Guyana Natural Resources Agency	2002	Audit in progress for final period 1 January – 31 October 2003.
6	Institute of Applied Science & Technology	2002	Financial Statements submitted for 2003 & 2004.
7	Integrity Commission	2000	Audit in progress for 2001-2004.
8	Guyana Lands and Surveys Commission	2002	Financial Statements for 2003 submitted.
9	Guyana Television Broadcasting Co. Ltd	2003	Entity replaced by National Communications Networks from 01 March 2004.
10	Government Information Agency	2002	Audit in progress for 2003 & 2004

114. It is a requirement under Section 80 of the Fiscal Management and Accountability Act for the audited accounts of the above entities to be laid in the National Assembly. However, it could not be determined when last this was done.

The Audit Office recommends that the Office of the President take urgent measures to have the audited accounts of all legal entities under its control, laid in the National Assembly as required by Section 80 of the Fiscal Management and Accountability Act. (2004/14)

Capital Expenditure

Subhead 12001 - Guyana Defence Force

115. The allocation of \$50M included the construction and rehabilitation of buildings at various locations such as Timehri, Eteringbang, New River, Camp Ayanganna and construction of ammunition dump. Amounts totalling \$40.985M were expended, as follows:

Description	Amount \$'000
Purchase of building materials	17,970
Rehabilitation of two (2) buildings at Camp Stephenson, Timehri	8,021
Rehabilitation of two (2) buildings at Camp Ayanaganna	5,455
Final payments for 2003 contracts	4,397
Renovation to kitchen & Mess Area at Makouria	2,928
Extension of Administrative Building at Tacama	2,214
Total	40,985

116. As can be noted, no work was done at Etering Bang and New River. Nevertheless, in every case Tender Board Procedures were adhered to and approvals received for the acquisition of the goods and services to undertake the works.

117. In terms of the purchases of building materials, an examination of the related vouchers revealed that materials valued at \$10.645M could not be identified with any specific project, since such details were not affixed. In a related matter, an examination of the stores records of the 4th Engineer's Battalion, which had the responsibility of accounting for the stock of materials, revealed that the Goods Received Book (GRB) differed from the actual amount expended on two of the projects undertaken, as follows:

Description of Project	Amount \$'000	GRB \$'000	Difference \$'000
Female accommodation at Base Camp Seweyo	4,404	3,765	639
All ranks accommodation at Base Camp Stephenson	907	468	439
Total	5,311	4,233	1,078

The difference was acknowledged by the Head of Budget Agency, who undertook to have it investigated.

118. The works undertaken included the rehabilitation of CUPOCS building and senior officers accommodation at Camp Stephenson, female accommodation at Base Camp Seweyo, floor of the all ranks squash court at Base Camp Ayanganna, kitchen and mess hall at Lethem and Makouria, the extension of ordinary ranks accommodation at Base Camp Stephenson and administrative building at Tacama. A physical verification revealed that:

(a) the works at CUPOCS building had entered a new phase and that those works were awarded to another contractor. In relation to the phase undertaken during the period under review, the contractor was paid the full contract sum of \$5.5M as of September 2005, but electrical works stipulated under the contract were not undertaken. A final account of the works was not produced to clarify the reasons for this situation;

(b) there were overpayments totalling \$77,350 on the contract sum of \$3.457M for the rehabilitation of the senior officers accommodation at Camp Stephenson. On that contract the contractor was paid \$3.424M in full settlement for the completed works. However, there were shortfalls in the measurements to the walkway and ceiling, thus resulting in the overpayment; and

(c) the Kitchen and Mess Hall at Lethem was not rehabilitated, although materials valued at \$474,296 were purchased to facilitate such works.

119. The works at Makouria and Tacama, which were awarded to private contractors and those undertaken by army labour and materials, namely, all ranks squash court, ordinary ranks accommodation at Base Camp Stephenson and female accommodation at Base Camp Seweyo, were not verified. An examination of these works could not be carried out because of a failure to provide sketches, drawings or other pertinent details of the works and in some cases details of materials procured.

120. The sum of \$4.397M expended on final payments was in relation to contracts awarded in 2003. The amounts paid were due and payable to the contractors under the terms and conditions of their agreements. The following are details of the payments made.

Description	Amount \$'000
Repairs to Senior Officers Accommodation	2,334
Construction of Captain Quarters at Tacama	963
Rehabilitation to Air Corp. Admin. Building at Timehri	732
Refurbishing of Senior Officers Accommodation	192
Repairs to Air Corp Accommodation	160
Refurbishing of Ordinance Corps Building	16
Total	4,397

Subhead 12002 - Office and Residence of the President

121. The provision of \$25M included rehabilitation works to Presidential Guard Barracks, Building B in the Presidential Complex, Bidford House and Foreshaw Street Residence. Amounts totalling \$22.571M were expended, as follows:

Description	Amount \$'000
Foreshaw St. Residence	8,669
Building B in Presidential Complex	4,782
Bidford House	3,428
J.I.C.C. Building	2,073
Building C ground floor	1,960
Presidential Office Complex	993
Security check room	666
Total	22,571

122. As can be noted, the rehabilitation of the Presidential Guard Barracks was not undertaken during the period reviewed. Notwithstanding this, the contracts were properly awarded on either approvals of the Central or Ministerial Tender Boards. It was however noted that in two instances, namely, Building 'B' in the Presidential complex and Bidford House, the contracts were respectively awarded to the highest and second lowest bidder, because the lower bidders were below the engineer's estimates. The validity of the prices used in the compilation of the estimates was not supported by related evidence. Nevertheless, a physical verification exercise revealed that all works were executed in keeping with the related bills of quantities.

The Audit Office recommends that the Ministry take steps to maintain an up to date price list in support of the rates used by the engineer in the compilation of estimates for guidance of assessment committees and tender boards. (2004/15)

Subhead 12003 - Marine Development

123. The sum of \$25M was provided for the continuation of Coast Guard Complex – Phase II. In this regard, amounts totalling \$6.841M were reflected in the appropriation account as expended. However, only a sum of \$4.713M, which was expended on works to the wharf were traced to the account. The reason for the difference of \$2.128M could not be determined, but it was noted that a similar amount was expended on ready-mix concrete utilised on the construction of security fence at Base Camp Stephenson. The extension of the Coast Guard Wharf was appropriately approved in accordance with Tender Board Procedures. The works were also physically verified.

Subhead 17001 - Minor Works

124. The amount of \$40M was allocated for activities that are critical and essential to national development. A supplementary provision of \$10M was approved, revising the provision to \$50M. Amounts totalling \$49.976M were expended as follows:

Description	Amount \$'000
Contributions and Gifts to Organisation/Individuals	32,099
Maintenance works	5,115
Miscellaneous Purchases	4,857
Hotel accommodation, transportation, airfares, etc.	3,610
Purchase of equipment	1,888
” ” ” household furniture, sports gear, etc	1,570
Rental of containers	837
Total	49,976

125. As can be noted, a sum of \$5.115M was expended on maintenance works. These works included the rehabilitation of Building 'B' and swimming pool at Castellani House, cleaning of State House Compound and the repairs to two vehicles. The expenditure on Building 'B' and the swimming pool, which amounted to \$4.147M, would have been more appropriately charged to subhead 12002 - Office and Residence of the President, while the remainder should have been included under the current provision.

Subhead 24001 - Land Transport

126. An amount of \$11.133M was allocated to purchase two vehicles. A supplementary provision of \$4.2M, for the purchase additional vehicles, increased the allocation to \$15.333M. The entire sum was expended on one Toyota Station Wagon that cost \$9.247M, a Toyota Harrier valued at \$4.329M, a Nissan motor car for \$1.232M and a RAV4, which cost \$1.7M. It should be noted that in the acquisition of the Station Wagon and RAV4, the Ministry with the approval of the Finance Secretary traded off a damaged Toyota Land Cruiser purchased during the year under review at a cost of \$7.688M and Hilux Surf valued at \$1.175M. Under the trade off agreement the damaged Land Cruiser was valued at \$7.032M. The purchases were all approved by the Central Tender Board. The vehicles were also received and brought to account in the books.

Subhead 25001 - Purchase of Equipment

127. The sum of \$12M was allocated to purchase air conditioning units, conference tables and chairs, photocopier, fax machines and payment of liabilities. Amounts totalling \$11.996M were expended on the following:

Description	Quantity	Amount \$'000
Air conditioning units	5	5,003
Office furniture	5	4,330
Office equipment	10	2,663
Total		11,996

128. In relation to the air conditioning units for which \$5.003M were expended, an amount of \$3.428M was paid to defray an outstanding balance owed to a local supplier on a transaction executed in the year 2003. The difference of \$1.575M, expended to purchase five air conditioning units during the current reporting period. In this regard, it was noted that two units purchased for a total of \$960,000 had had the approval of the Ministerial Tender Board, while the remaining three were procured on the Head of Budget Agency's approval. The Head of Budget Agency promised to look into the circumstances giving rise to the subdivision of the purchases, which should have had the approval of the Central Tender Board. A similar situation was observed with the acquisition of office furniture valued at \$1.084M. The purchases were nevertheless received and brought to account in the books.

The Audit Office recommends that the Office of the President adhere strictly to the requirements of the Tender Board Regulations, particularly those regarding the subdivision of transactions to avoid adjudication at higher levels. (2004/16)

Subhead 28001 - Pure Water Supply (GDF)

129. The sum of \$8M was allocated for the drilling of a well at Garden of Eden. The full amount was expended, as follows:

Description	Amount \$'000
Drilling water well at Garden of Eden	4,880
Pur. of water pump, tanks & PVC fittings	1,600
Const. of water trestle at Base Camp Stephenson	675
Water improvement at Base Camp Ayanganna	264
Consultancy services & others	581
Total	8,000

130. As can be noted, the programme was extended to include the construction of a water trestle at Base Camp Stephenson and the improvement of water supply at Base Camp Ayanganna. However, an approval was not seen to extend the programme to include these projects.

The Audit Office recommends that the Guyana Defence Force seek the relevant approval for a change in programme whenever it foresees the need to, under work not previously included in its capital programme. (2004/17)

131. The contracts were nevertheless awarded to the lowest responsive bidders on the approval of the Central Tender Board procedures. The works were also found to be in keeping with the specifications of the related bills of quantities. In relation to the purchase of water pumps, tanks and PVC fittings, these items were received and subjected to stores accounting procedures.

Subhead 28002 - Agriculture Development (GDF)

132. The amount of \$6M was provided for the construction of feed bond and rehabilitation of poultry pens at Garden of Eden. The full amount was expended, as follows:

Description	Amount \$'000
Rehabilitation of poultry (2) pens at Garden of Eden	1,581
Construction of concrete trestle at Agri. Corps.	1,125
Refurbishing of egg room and feed bond	949
Purchase of building materials	381
Other payments	1,964
Total	6,000

133. Here again, an approval was not seen to extend the programme to include the construction of the concrete trestle at Agriculture Corps. Nevertheless, Tender Board Procedures were adhered to in the awards of contracts for the execution of works and procurement of related materials. In the case of the concrete trestle, however, the Central Tender Board awarded the works to the second lowest bidder in the sum of \$1.182M, since the lowest bidder, who had bid \$1.038M, was below the engineer's estimate of \$1.547M. It was noted that the works were fully completed at a cost of \$1.125M. This situation clearly brings into question the engineer's estimate as a basis of guidance of the Tender Board. All works were however physically verified and these confirmed generally to specifications. The purchases were also received and entered into the books of account.

Subhead 34002 – Guyana Office for Investment (GO-INVEST)

134. An amount of \$7.4M was allocated for the rehabilitation of office building and purchase of office equipment. According to the appropriation account the full amount was expended. However, a check with the records at the Guyana Office for Investment revealed that repairs to building cost \$6.069M while office equipment acquired totalled \$338,590, giving a total expenditure of \$6.408M. The appropriation account was therefore overstated by \$0.992M. In a related matter, it was noted that of the outstanding sum, only amounts totalling \$470,190 were refunded as required to the Office of the President for repayment to the Consolidated Fund. The difference of \$0.522M was retained by the Agency.

The Audit Office recommends that the Ministry take appropriate action to ensure that GO-INVEST refund to the Consolidated Fund the sum unspent on the capital appropriation at 31 December 2004. (2004/18)

135. In keeping with established stores accounting procedures, the Guyana Office for Investment was required to mark the equipment acquired as evidence that it was the property of Government. This procedure was not undertaken.

The Audit Office recommends that the Ministry ensures that stores accounting procedures, particularly as it related to the marking of inventories are observed at the Guyana Office for Investment. (2004/19)

Subhead 34003 - Environmental Protection Agency

136. The sum of \$2.5M was provided for rewiring of building and contribution to the Guyana Protected Areas System Project. Amounts totalling \$2.098M were expended on two contracts for (a) renovation to the roof and (b) electrical works. An approval for a change in programme was granted to permit the renovation of the roof. The unspent amount of \$402,416 was also refunded to the Office of the President for the Consolidated Fund.

137. In relation to the awards of contracts, the Central Tender Board awarded the renovation to the roof to the lowest of eight bidders in the sum of \$1.130M, while the Ministerial Tender Board awarded the electrical works to the sole bidder in the sum of \$0.900M. The contracts were both completed and the contractors were paid the full amounts. An amount of \$68,000 was also expended on consultancy services.

Subhead 34005 – Infrastructure (GDF)

138. The sum of \$15M was provided for construction of security fence at Timehri. According to the Appropriation Account amounts totalling \$12.428M were expended. The amount shown in the account was based on an Inter/Intra Departmental Allocation Warrant issued to the Guyana Defence Force by the Office of the President. However, the account analysis report produced by the Integrated Financial Management System revealed that expenditure in this regard totalled \$17.459M. The difference of \$5.031M was met from unutilised releases on other capital subheads. The details of the expenditure are as follows:

Description	Amount \$'000
Security fence at Timehri	11,762
Ammunition Complex at Camp Grooms	3,050
Fence at Ammunition dump, Timehri	2,647
Total	17,459

139. It was noted that the over expenditure under the subhead was facilitated by the lack of micro controls on amounts released on Inter/Intra Departmental Allocation Warrants. The system at that time was geared to manage the gross amounts on warrants, but not the specific allocation under each subhead. This loophole was since blocked.

140. In relation to the expenditure, an approval for a change in programme was not obtained for the inclusion under the programme of the construction of ammunition complex, Camp Grooms, and construction of fence at the ammunition dump at Timehri. The Central Tender Board waived tender procedures to enable the 4th Engineering Battalion of the Guyana Defence Force to undertake the projects. In this regard, the expenditure of \$17.459M was utilised to acquire building materials. A physical verification of the works could not however be conducted, since there was an absence of material estimates, sketches and/or drawings of the works and other pertinent information.

The Audit Office recommends that the Guyana Defence Force urgently provide material estimates, sketches and/or drawings of the works and other pertinent information to facilitate the verification of the works. (2004/20)

Subhead 34006 - National Parks Commission

141. The sum of \$4.1M was provided for the purchase of one 4x4 pick up and one tipping trailer. According to the appropriation account the amount of \$3.649M was expended. However, the records of National Parks Commission revealed expenditure totalling \$1.907M. This sum was expended on one tipping trailer, the purchase of which was approved by the Central Tender Board. The trailer was received and properly brought to account.

142. The difference of \$1.742M was required to be refunded to the Consolidated Fund, but this was retained by the Commission. It was noted that on 18 October 2005, a sum of \$1.3M was paid to a local supplier as an advance on a 4 wheel drive pick-up valued at \$3.2M.

Subhead 34007 - Government Information Agency

143. The amount of \$1.5M was allocated for the purchase of communication equipment such as video cameras, mixers and projector. Amounts totalling \$1.498M were expended on the purchase a risograph, camcorder, television, computer work station, two cameras and a tripod, six chairs and five video cassette recorders. The unexpended difference of one thousand, eight hundred and sixty two dollars was refunded to the Office of the President for the Consolidated Fund. In every case tender board procedures were observed. The purchases were also received and properly brought to account.

Subhead 34008 - Guyana Energy Agency

144. The sum of \$0.540M was voted for the purchase of air condition unit and vault. The entire amount was expended on four air condition units, which were acquired for \$400,000, and a metal safe that cost \$140,000. The purchases were received and brought to account in the books.

Subhead 44016 - Public Sector Technical Assistance Credit

145. The Public Sector Technical Assistance Credit (PSTAC), a capacity building Project was designed to enable the Government of Guyana to meet governance and poverty reduction objectives through the provision of related support under three main components. The components were, as follows:

- (a) Strengthening fiscal, financial and fiduciary management;
- (b) Improving the coverage and efficiency of social safety nets; and
- (c) Developing institutional capacity to manage, monitor, and evaluate the implementation of the Poverty Reduction Strategy.

146. The PSTAC is financed by the International Development Association (IDA) and the Government of Guyana and was subject to separate financial reporting and audit. A supplementary provision in the sum of \$112M was approved to meet project expenses for the year 2004. According to the appropriation account the full amount was expended.

147. A review of the financial statements of the project revealed that amounts totalling \$155.455M were expended on consultants' services, seventy-four computers and related accessories and other office equipment. There was therefore a difference of \$43.455M, which related to transactions to be justified by the IDA during the ensuing financial period and as such could not be reflected in the books.

Subhead 45012 - National Communication Network

148. The allocation of \$19.4M was approved for the purchase of communication equipment, replacement and extension of towers nationwide. According to the appropriation account the full amount was expended. However, according to the records at the National Communication Network, amounts totalling \$17.559M were expended, as follows:

Description	Amount \$'000
Extension of Towers - 400 feet	9,260
Communication equipment	7,229
2 Generators	1,070
Total	17,559

149. It was noted that the unspent balance was not repaid to the Office of the President for the Consolidated Fund. Also, the purchases were not subjected to Tender Board Procedures. In addition to the 400 feet of tower and two generators, the National Communication Network acquired nine cassette players and recorders, three camcorders, nineteen television monitors, one studio lighting set, four head sets, six microphone stands and a mixer, to increase its operational efficiency. The purchases were nevertheless received, but these were not inventoried or marked to identify them as the property of National Communications Network.

The Audit Office recommends that the National Communications Network:

- *adhere strictly to the requirements of the Tender Board procedures regarding competitive bidding procedures and adjudication at the appropriate authority levels;*
- *ensure that all assets acquired are inventoried and marked to identify them as the property of the Network and to facilitate proper accountability at all times; and*
- *take appropriate measures to have all unspent balances refunded to the Office of the President for the Consolidated Fund at the end of each year. (2004/21)*

Subhead 51002 - Equipment (GDF)

150. An amount of \$50M was provided for the purchase of machinery and equipment. The full amount was expended, as follows:

Description	Amount \$'000
1 Land cruiser and 1 tractor	13,912
Purchase of telecommunication system	7,941
Purchase of chain & meat saws, 16 brush cutters, 3 water pumps	6,568
21 Computers and accessories	6,331
2 outboard motors and 5 generators	5,688
9MM Beretta Pistols, welding and navigation equipment	5,430
20 Computer desks	524
Human Resource Management system	335
Other payments	3,271
Total	50,000

151. The purchases were all subjected to Tender Board Procedures and the required approval obtained. In relation to the receipt of items purchased, items valued at \$12.747M were still to be delivered. The items included 9mm Beretta pistols, Motorola and other communication equipment, arc welding hose, meat and chain saws, water pumps, two outboard engines, three 660W generators and one brush cutter. The other purchases were however received and accounted for in the books. Nonetheless, these were not marked to identify them as Government property.

Accounting for Vouchers (GDF)

152. In examining the stewardship and accountability for funds provided to the Guyana Defence Force under the capital provision, it was observed that thirty-seven vouchers totalling \$27.148M were not presented for audit. These were mainly progress payment on contracts and purchase of materials. As a result of the failure to present these vouchers, it could not be determined whether value was received for money spent. The Head of Budget Agency indicated that these vouchers may have been destroyed in the 2004/2005 flood.

The Audit Office recommends that the Guyana Defence Force make a special effort to determine the status of the missing vouchers and to report accordingly. (2004/22)

153. In a related matter, twenty-six vouchers for expenditure totalling \$27.456M were found to be defective, in that, bills, receipt and other supporting documents, were not affixed. In the circumstances, a proper examination of the transactions could not be carried out and the accuracy and validity of the related transactions could not be verified.

The Audit Office recommends that the Guyana Defence Force take urgent action to locate the supporting documents and have them presented for audit examination. (2004/23)

Lands and Surveys Commission

Subhead 33001 - Geodetic Surveys

154. The sum of \$6.345M was provided for surveying and establishing control marks in Region numbers 1 and 7 to 10. The full amount was expended on surveys in the Administrative Regions 2, 3, 4 and 10. In this regard, the expenditure represented the wages and salaries, travelling and subsistence and stationery for the conduct of the works.

Subhead 33002 - National Land Registration

155. The amount of \$13.5M was allocated for issuing of titles and the execution of topographic, occupational and cadastral surveys, primarily in Regions 2, 4 and 6. Amounts totalling \$13M were expended, as follows:

Description	Amount \$'000
Topographic and occupational surveys	5,524
Cadastral surveys for (5) regions	5,011
Purchase and rental of equipment	2,189
Purchase of stationery	276
Total	13,000

156. The amount of \$5.524M expended for topographic and occupational surveys represented salaries, travelling and subsistence to eleven field officers, who carried out surveys in Regions 1, 3, 9 and 10. The cadastral surveys were however conducted by ten contractors who were awarded contracts totalling \$9.054M to carry out surveys over the years 2001 to 2004. The payment of \$5.011M during the period increased disbursements under the contract to \$7.493M. The cadastral surveys were conducted in Regions 1, 3, 9 and 7. In relation to equipment and stationery purchased, these were received and properly brought to account.

Subhead 33003 - Lands and Surveys

157. The sum of \$37M was provided for consultancy services and construction of new offices at Regions 1 and 7. An approved supplementary provision of \$87.3M revised the allocation to \$124.3M. The full amount was expended as follows:

Description	Amount \$'000
Consultants' services	84,883
Land Tenure Regularisation	16,857
Construction of sub-office in Region 9	7,539
Land administration training	7,200
Purchase of vehicles	5,360
Internal modernization of sub-office in Region 2	2,461
Total	124,300

158. The amounts of \$84.883M and \$16.857M represent payment to five consultants under the technical co-operation for the formation of the Commission and Land Tenure Regularisation. The amount also includes associated costs, such as, airfares, subsistence expenses and the cost of utilities.

159. In relation to the construction of sub-offices, the construction of offices in Regions 1 and 7 were not undertaken during the period. These works were also not included in the capital programme for 2005. The Chief Executive Officer of the Commission explained that because the capital budget was less than requested the provision was utilised in the manner noted. The internal modernization of Sub-Office at Region 2 was also not included in the capital programme and an approval was not seen for its inclusion. Tender procedures were adhered to for the award of the works, but the contracts exceeded the adjudication limit of the Commission's Board who approved the awards. The contracts for Sub-Office Region 9 amounted to \$7.653M, while that for the internal modernization of Sub-Office Region 2 was in the sum of \$2.552M.

160. The amount of \$7.200M representing Land administration training was expended on training twenty-two officers in Land Administration courses at the foundation level and eighteen at the advance level. Two pick-ups were purchased for the amount of \$5.360M, which was expended by the Commission. These were received and brought to account in the books of the Commission.

Wildlife Division

161. As was stated in my 2003 report, the Wildlife Division should be an integral part of the operations of the Environmental Protection Agency (EPA) and all revenues, expenditures, assets and liabilities relating to this division should be recorded in the books and accounts of the EPA. To date, the revenues, expenditures, assets and liabilities of the Wildlife Division were not reflected in the accounts of the EPA.

162. It is noteworthy to mention that since the operations of the Wildlife Division were transferred to the Office of the President in 1998, there were no financial reporting and external audit of its accounts. Therefore, a significant breach of one of the key pillars of public accountability had occurred. The EPA was advised that as of the financial year ended 31 December 2004 its financial reporting should include reporting on the revenues, expenditures, assets and liabilities of the Wildlife Division. The EPA should also facilitate separate financial reporting and audit on the operations of the Wildlife Division for the years 1998 to 2003.

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current expenditure

163. Amounts totalling \$2.234M were expended on vehicle spares and services in respect of thirty-one contracts awarded to six contractors for repairs to six vehicles. An analysis carried out by the Audit Office revealed high maintenance costs incurred in respect of the following vehicles during the years 2002 to 2004.

Vehicle No.	2002 \$'000	2003 \$'000	2004 \$'000	Total \$'000
PEE 7511	1,045	404	337	1,786
PEE 236	1,079	858	433	2,370
PHH 4396	805	1,148	1,095	3,048
Total	2,929	2,410	1,865	7,204

The Audit Office recommends that the Office of the Prime Minister approach the Ministry of Finance with a view of obtaining the necessary funds for the replacement of the above vehicles since this is likely to result in significant cost savings.(2004/24)

AGENCY 03 & DIVISION 526
MINISTRY OF FINANCE

Programme 1 - Ministry Administration

Current Expenditure

164. The Ministry operated at a level significantly below its authorised staffing. For the period under review, the authorised staffing was 197 while actual staff in place as at December 2004 totalled 81, giving a vacancy rate of 59%. It is obvious that this level of staffing would have an adverse effect on the operations of the Ministry and in particular the level of control needed to ensure adequate checks and balances. The Head of Budget Agency explained that the vacancy rate should be approximately 48%. This is due to the fact that the present authorised staffing is based on the old conceptualisation of the Ministry in a study carried out by KPMG Management Consulting in the early 1990s. With the passage of time several of these positions have become redundant, e.g. All the positions under DIEC, a department which have been dissolved. In addition, all the senior technical staff, planners/economic and financial analysis, are being employed by the State Planning Secretariat. Hence these positions are reflected as being vacant in the staffing details.

165. Amounts totalling \$6.335 billion were expended on Subsidies and Contributions to Local & International Organisations. The following gives a breakdown of the payments made, compared with those of the previous year:

Name of Organisation	2003 \$'000	2004 \$'000	Increase \$'000
Local Organisations			
GRDB	9,653,648	2,852,097	(6,801,551)
Guyana Revenue Authority	1,786,339	1,098,219	(688,120)
State Planning Secretariat, CANU	185,899	1,145,410	959,511
Statistical Bureau	74,903	83,697	8,794
Commission of Insurance	NIL	1,500	1,500
Guyana Co-op. Financial Services	26,981	9,127	(17,854)
NDMA	18,614	20,575	1,961
Linmine	NIL	1,068,641	1,068,641
Ethnic Relations Commission	1,984	29,645	27,661
	11,748,368	6,308,911	(5,439,457)
International Organisations			
ACP	NIL	25,841	25,841
Total	11,748,368	6,334,752	(5,413,616)

166. The amount of \$5.847 billion was paid to the Guyana Rice Development Board (GRDB) to allow for Rice Levy 'A' to be paid in as current revenue, as provided for in the Estimates. This levy relates to the exporting of rice to the European Union. Importers benefit from a levy reduction if documentary evidence can be produced that a corresponding amount has been paid to the authorities in Guyana. As the Rice Levy cheques are received from GRDB, the Accountant General issues corresponding refund cheques to GRDB. Documentary evidence of this arrangement especially in relation to the refund to GRDB was, however, very scant as this system had been in place since the 1980's.

167. This matter was raised in my previous reports. In response, the Ministry had stated, "the Lome Convention requires that the rice levy should be treated as revenue and utilised for the development of agriculture. The refund to the exporters through GRDB is a policy decision aimed at stabilising paddy prices".

168. Amounts totalling \$1.229 billion were expended to meet the cost of operations of the State Planning Secretariat, Customs Anti Narcotics Unit (CANU) and Statistical Bureau. It should be noted that CANU is a department within the Ministry of Finance and is not a separate legal entity. The implications of having the operations of this unit financed under contributions to local organisations are two-fold. The first is that Employment Costs and Other Charges are not categorized and shown in the Appropriation Account in the traditional manner, thereby distorting the true costs involved in respect of these two areas. Secondly, the present arrangement facilitates the circumvention of the application of the Government's pay scales as employees of these units enjoy enhanced compensation packages, instead of the approved Government rates.

169. In addition, although CANU was established to protect the Customs revenues, this Unit was not operating under the direction of the Commissioner of Customs and Trade Administration. This arrangement does not provide for proper financial and administrative control, and is not in conformity with the applicable Customs Laws and Regulations.

The Audit Office recommends that the Ministry of Finance cease to fund the operations of CANU from subsidies and contributions to local and international organisations and create specific programmes under the existing programme budgeting arrangements in respect of this departments.(2004/25)

The Audit Office also recommends that the Ministry of Finance take appropriate measures to transfer the operations of the Customs Anti Narcotics Unit to the Customs and Trade Administration. (2004/26)

170. The State Planning Commission, which has the status of a separate legal entity, was to have been dissolved several years ago, and its operations transferred to the Ministry of Finance. However, no action was taken in relation to the former. In addition, for the period under review, the State Planning Secretariat had an actual staffing of fifty-eight persons. However, only thirty officers were attached to it. The remaining twenty-eight officers were attached to various departments within the Ministry of Finance and other Ministries/Departments although their emoluments were met from the State Planning payroll.

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172. These matters were drawn to attention in previous reports. In response, the Ministry had stated that (a) the dissolution of the Commission had to be a policy decision and (b) the State Planning Act makes provision for employees to be posted to Ministries/Departments. However, the officers referred to above were not involved in the work of the State Planning Secretariat but were occupying official positions within the concerned Ministries and Departments. It should be mentioned that the last set of audited accounts of the Commission was in respect of 1991. It therefore means that the entity was twelve years in arrears in terms of financial reporting.

The Audit Office recommends that the Ministry of Finance take steps to formally dissolve the State Planning Commission and to produce financial statements for the period 1992 –2004 for audit examination.(2004/27)

173. The Guyana Lottery Commission was established by Cabinet Decision No. CP(96) 8:2:U dated 20 August 1996, and is subject to separate financial reporting and audit. The Commission was last audited in respect of 2004 and an unqualified report was issued on the accounts. An examination of the audited financial statements for 2004 revealed that amounts totalling \$229.529M were received as licences fees by the Commission, while amounts totalling \$187.529M were expended as follows:

Ministry/Department/Region	Amount \$'000	Remarks
Ministry of Culture, Youth & Sports	119,319	Site preparation for World Cup cricket stadium, Mashramani, Indian cultural delegation and other miscellaneous expenses.
President's Youth Choice Project	35,259	Construction and Rehabilitation works in Regions 4, 6 & 10, purchase of equipment, payment of security and administration expenses.
Office of the President	9,200	Extermination services and rehabilitation of State House, two community outreach projects.
Ministry of Amerindian Affairs	5,641	Activities conducted during Amerindian heritage months.
Gwendolyn O'Neal	5,000	Grant
Cove & John Ashram	5,000	Grant
Notational Communication Network	4,000	Airing of Test Cricket in 2004
Guyana Association of Manufactures and Producers	3,000	Grant
Others	1,102	Hosting of Miss CARICOM Beauty Pageant and administrative cost of the commission.
Total	187,521	

174. All of the above expenditure was within the National Sectors previously identified and in accordance with the guidelines for access to the Lottery funding, which included funding for activities promoting cultural and youth and sports development, financing medical treatment overseas and economic support for disadvantaged groupings among others.

Capital Expenditure

Subhead 12022 – Buildings

175. The sum of \$2.5M was allocated for the rehabilitation of the Ministry’s building. As at 31 December 2004, amounts totalling \$2.325 were expended on two contracts which were awarded by Ministerial Tender Board in the sums of \$744,590 and \$988,545 for the construction of office and tiling of floor and extension of new procurement building respectively. The full amounts were paid to the contractors while the difference of \$591,668 between the reported expenditure of \$2.325M and the contracts awarded was in relation to a contract awarded in 2003 for the installation of new ceiling, AC unit and lighting to the building.

Subhead 19004 – Basic Needs Trust Fund

176. The sum of \$385M were allocated for (a) rehabilitation and construction of roads, schools, health centres, water and sanitation, drainage and irrigation systems and (b) skills training. According to the Appropriation Account, the amount of \$203.133M was expended.

177. The Project is funded by the Government of Guyana and the Caribbean Development Bank. An examination of the records of the Fund, revealed an expenditure of \$209.514M, as shown below. The difference of \$6.381M was met from unspent balances for 2003.

Description	Amount \$’000
Rehabilitation, construction & extension of schools etc.	58,298
“ of roads, streets, drains & culverts etc.	44,830
Construction of water supply systems	58,557
“ & rehabilitation of health centre, outpost & hospital	16,463
“ of Charity Market	3,797
Administrative expenses	27,569
Total	209,514

178. The schools and living quarters rehabilitated/constructed/extended were located in Regions 3, 4, 6, 8 and 9. Eight contracts valued at \$169.104M were awarded for the rehabilitation/ construction/extension to nine schools, two living quarters and one skills training centre. There was one approved variation of \$451,290 bringing the total revised contract sum to \$169.555M. Amounts totalling \$58.298M were paid to the contractors during the period under review.

179. Thirteen contracts totalling \$57.592M were awarded to the lowest bidders for the rehabilitation of roads, streets, drains and the construction of culverts and footpaths in Regions 3, 4 and 6. There were five approved variations valued at \$5.425M bringing the total revised contract sum to \$63.017M. During the period under review, the contractors were paid amounts totalling \$44.830M. At the time of reporting, the works were completed and conformed generally to the specifications in the respective bills of quantities.

180. Twenty-eight contracts valued at \$81.261M were awarded in 2003 and 2004 for the construction and rehabilitation of water supply systems in Regions 2, 4, 5 and 6. There were three approved variations totalling \$1.727M giving a total revised contract sum of \$82.988M. As at 31 December 2003 amounts totalling \$9.373M were paid to the contractors. During the period under review, amounts totalling \$58.577M were paid to the contractors. At the time of reporting, the works were completed and conformed generally to the specifications in the respective bills of quantities.

181. During the period under review, three contracts valued at \$25.289M were awarded for the construction of a health centre at Lower Bonasika Creek, a health outpost at Siparuta, and the rehabilitation of the CC Nicholson Cottage Hospital. As at 31 December 2004 amounts totalling \$16.463M were paid to the contractors. At the time of reporting, the works were completed. However, the works undertaken at Lower Bonasika Creek and Siparuta were not physically verified because of the remoteness of the areas. Reliance was nevertheless placed on the certificates of satisfactory completion issued by the Engineers.

182. The contract for the construction of the Charity Market was awarded to the lowest bidder in the sum of \$25.312M. As at 31 December 2004, amounts totalling \$3.797M were paid to the contractor. At the time of reporting, the works were completed.

Subhead 19019 – Towns Development

183. An amount of \$95M was provided for the design of the towns' development project. According to the Appropriation Account the sum of \$49.963M was shown as having been expended. The Project is funded by the Caribbean Development Bank. The amount was verified as having been received and was properly brought to account.

Subhead 25023 – Equipment

184. The sum of \$4M was allocated for purchases, which includes furniture and equipment for the various departments in the Ministry. Amounts totalling \$3.791M were expended to purchase computers, printers, air-conditioning unit, filing cabinets, chairs, book shelves, metal cupboards and fax machines. The items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 26012 – Statistical Bureau

185. The sum of \$26M was voted for household surveys 2004 and strengthening of the Bureau of Statistics including: (a) design development and dissemination of the census (b) design and implementation of a digitized cartography system (c) development of data quality control systems (d) training in field and initial implementation of household surveys (e) update of national accounts and consumer price index and (f) improvement of vital statistics. Amounts totalling \$17.667M were released to the Bureau for the year under review. An examination of the records of the Bureau showed expenditure totalling \$10.776M. The following is a breakdown of the expenditure:

Description	Amount \$'000
Salaries	3,678
Travelling and Accommodation	2,639
Rental of Building	1,800
Purchase of Office Furniture and Equipment	1,778
Supply and Install (5) Air Condition Units	880
Total	10,776

The items purchased were verified as having been received and properly brought to account, while the other expenditures were supported by adequate documentation.

Subhead 44005 – Student Loan Fund

186. The sum of \$340M was allocated for granting loans to those students who are desirous of pursuing tertiary level education. The full amount of \$340M was released to the Student Loan Agency and deposited in account No. 993 at the Bank of Guyana. The programme commenced in 1994 and amounts totalling \$4.692 billion were paid over to the Loan Agency as at 31 December 2004. At the end of 2004, the balance on account No. 993 was \$261.440M, indicating that sums totalling \$4.431 billion were paid over to the University on behalf of students who have entered into agreements with the Loan Agency.

Subhead 44007 – Poverty Programme

187. The sum of \$350M was voted for providing special support for the most vulnerable groups in the country. According to the Appropriation Accounts the sum of \$347.029 was shown as having been expended in respect of Inter Departmental Warrants. However, an examination of Warrants Issued showed Warrant totalling \$342.561 resulting in an overstatement of \$4.468M on the Appropriation Account. Amounts totalling \$342.561M were shown as having been expended by way of transfer to the following agencies:

Ministry/Department/Region	Amount \$'000
Ministry of Human Services	57,400
Ministry of Amerindian Affairs	46,209
Ministry of Public Works & Communication	48,468
Ministry of Local Government	39,715
National Drainage & Irrigation Board	36,840
Ministry of Housing & Water	12,218
Office of the President	5,969
Public Service Ministry	4,468
Ministry of Health	2,000
Region 1	3,400
Region 2	10,857
Region 3	10,000
Region 5	12,700
Region 6	41,814
Region 9	2,491
Region 10	6,935
Others	1,077
Total	342,561

188. During the year 2004, a total of forty- two warrants totalling \$342.561M were issued to the above Ministries and Regions to undertake works on behalf of the Ministry. However, at the time of reporting sixteen warrants totalling \$84.517M were not cleared via financial returns. The Head of Budget Agency explained that the Accountant General's Department is in the process of retrieving the outstanding financial returns from the respective agencies.

Subhead 44013 – Institutional Strengthening

189. An amount of \$20M was allocated for the procurement of computers and accessories for government agencies. The sum of \$4.468M was expended on the purchase of twenty (20) Dell computers. The computers were verified as having been received and were distributed to eight Ministries/Departments.

Subhead 44014 – Public Sector Investment

190. Amounts totalling \$21M were allocated for (a) enhancing institutional capacity in project management, (b) develop and implement operating procedures and methodologies for each stage of the project cycle, (c) design and implement a computerized project management info system, (d) financing pre-investment studies; and (e) design of an institutional and operational model for the project management system. According to the Appropriation Account, amounts totalling \$18.529M were expended.

191. The Project is funded jointly by the Government of Guyana and the Inter-American Development Bank and is subject to separate financial reporting and audit. The amount of \$18.529M represents amounts disbursed to the Project as at 31 December 2004.

Subhead 44015 – Fiscal & Financial Management Program

192. A supplementary provision of \$215.800M was approved to support the execution of the Fiscal and Financial Management Program (FFMP) and in particular to meet the cost of (a) procurement of equipment (b) contracting of consultants and (c) operations. According to the Appropriation Account, amounts totalling \$39.039M were expended.

193. The Project is funded jointly by Government of Guyana and the Inter-American Development Bank and is subject to separate financial reporting and audit. The amount of \$39.039M represents amount disbursed to the Project as at 31 December 2004.

Subhead 44017– Caribbean Court of Justice

194. A supplementary provision of \$1.760 billion was approved as contribution towards the establishment and operation of the Caribbean Court of Justice. The full amount was shown as having been expended. The Project is funded by the Caribbean Development Bank and is subject to separate financial reporting and audit.

Subhead 45003 – CDB

195. An amount of \$81.5M voted to meet capital contribution to the Caribbean Development Bank. A supplementary provision of \$32.727M was approved, giving a revised allocation of \$114.227M. Amounts totalling \$112.762M were expended.

Subhead 45005 – Inter-American Investment Corporation

196. The sum of \$21M was voted for Guyana's capital contribution. The full amount was shown as having been expended as at 31 December 2004.

Subhead 45006 – Inter-American Development Bank

197. The sum of \$22M was voted to meet capital contribution to the Inter-American Development Bank (IADB). Amounts totalling \$8.915M were expended for the year ended 31 December 2004.

Subhead 45007 – NGO/Private Sector/Support Program

198. The amount of \$5M was provided for institutional support for PL 480 and CDB funded projects. Amounts totalling \$3.687M were expended on the operational cost of the PL 480 Unit at the Ministry of Finance.

Subhead 45008 – Guyana Revenue Authority

199. The sum of \$53M was allocated to (a) rehabilitate building and (b) purchase office equipment and furniture. According to the Appropriation Account the full amount was shown as having been expended. However, an examination of the audited financial statements of the Authority for 2004 revealed an expenditure of \$50.656M giving a difference of \$2.344M. This difference was due to an unspent balance which was refunded to the Consolidated Fund in 2005.

200. The following is a breakdown of the audited expenditure:

Description	Amount \$'000
Purchase of computer equipment	24,270
Purchase of office equipment	20,274
Purchase of office furniture	6,112
Total	50,656

As can be noted, no rehabilitation of building was undertaken, however, it was re-budgeted for in 2005.

201. The sum of \$24.270M was expended on the purchase of computers, laptops, printers, stabilizers, APC 1500VA UPS, and other computer equipment. The items purchased were verified as having been received and properly brought to account.

202. The sum of \$20.274M was expended on the purchase of office equipment, including a generator, air condition units, fax machines, photocopiers, bullet proof vests, hand held sets, money counters, water coolers and other equipment. The items were verified as having been received and brought to account in the Fixed Assets Register.

203. Amounts totalling \$6.112M were expended on the purchase of filing cabinets, desks, chairs, workstations and other furnishings. The items were verified as having been received and brought to account in the Fixed Assets Register.

Subhead 45009 – Guyana Sugar Corporation

204. An amount of \$3.923 billion was provided to GUYSUCO as part of an on-lending agreement for the Corporation's drainage and irrigation project through a loan from the Caribbean Development Bank to the Government of Guyana. As at 31 December 2004, the sum of \$130M was expended. However, this amount was not reflected in the Statement of Loans and Advances made from the Consolidated Fund.

Subhead 45010 – Loans to Public Corporations

205. Amounts totalling \$105M were paid to LINMINE, Aroraima Mining Company and Hand-in-Hand Trust Corporation as loans. However, this amount was not reflected in the Statement of Loans and Advances made from the Consolidated Fund. In addition, at the time of reporting, Government has divested 70% of its interest in LINMINE. Given this situation as well as the financial difficulties of the Corporation, the probability of Government's recovery of the loans granted to LINMINE, which according to the Ministry's records totalled \$8.935 billion, appears to be very remote.

Subhead 45011 – Youth Initiative Programme

206. The sum of \$23M was allocated for (a) small community driven infrastructural projects, (b) training of youths in technical, vocational and information technology skills, (c) small scale investment projects; and (d) access and support to hinterland communities. Amounts totalling \$19.123M were expended as follows:

Description	Amount \$'000
Purchases	4,375
Rental and electricity charges	2,480
Pre-contract works	2,310
Construction of building at Malali	2,254
Repair works to Gym	1,861
Construction of fence at Wisroc	1,559
Other services	1,341
Installation of basketball backboards	1,106
Construction of hard-court & fence at Meadow Brook	899
Miscellaneous works	938
Total	19,123

207. Included in the sum of \$4.375M was an amount of \$2.998M, which represents a payment for the acquisition of boxing equipment for the Andrew "Six Head" Lewis Gym. The contract was awarded in the sum of \$4.282M. The difference of \$1.377M was expended on the acquisition of various items for a poultry farm at Moblissa and tools & other items for a skills training centre at Mackenzie. The items purchased were verified as having been received and were properly brought to account.

208. The sum of \$2.310M represents full payments on two contracts that were awarded for the provision of consultancy services in relation to various works undertaken in Region No. 4. In addition, the amount of \$898,521 was paid to a contractor for the construction of a hard court and fence at Meadow Brook. The works were executed in 2001. Physical inspections revealed that the works completed generally conformed to specifications.

209. In relation to the construction of a building at Malali, the contract was awarded in the sum of \$2.254M to the lowest bidder. As at 31 December 2004, the entire contract sum was paid to the contractor. In addition, the sum of \$1.861M represents full payment on a contract that was awarded for repair works to the Andrew “Six Head” Lewis Gym. Physical inspections revealed that the works were completed and generally conformed to specifications.

210. The sum of \$1.106M was expended on the installation of basketball backboards at Buxton, Linden, Litchfield, New Amsterdam, Fyrish and Bath Settlement. Physical inspections revealed that the backboards were properly installed. The amount of \$938,000 represents final payments for the construction of three boats for Region No. 1, upgrading of the Tucville playground and payments for miscellaneous works. The amounts were verified as having been properly incurred.

211. It should be noted that the amount of \$1.559M shown as being expended for the construction of a fence at Wisroc, was paid over to Region No. 10 in 2004. However, up to the time of audit in September 2005, the works had not started.

Subhead 45013 – Linden Economic Advancement Programme

212. The amount of \$450M provided for the (a) management and technical assistance development support services, (b) provision of credit funds, (c) vocational training, (d) institutional strengthening, (e) rehabilitation of infrastructure; and (f) evaluation and audit. According to the Appropriation Account amounts totalling \$265.390M were expended.

213. The Linden Economic Advancement Project is funded through a grant of Euro 12.5M by the European Union. The Project which is subject to separate financial reporting and audit, is expected to re-invigorate the Township, stimulate growth, encourage small and medium private investment and create jobs. The amount of \$265.390M represents amount disbursed by the Project as at 31 December 2004.

Current Revenue

214. For the period under review, amounts totalling \$5.847 billion were shown as having been received as proceeds from Rice Levy A. This amount relates to levy collection for 2003, which was brought to account in 2004. In addition, the above amount was shown on the Receipts and Disbursements Statement as having been paid into the Consolidated Fund. However, at the time of reporting, the amount of \$5.847 billion was being held in Account No. 3001.

215. Amounts totalling \$1.225 billion were shown as having been received from royalties. However, as at 31 December 2004, the Government of Guyana Omai Royalties Account No. 964 reflected a balance of \$310.395M, compared with a balance of \$275.430M at the end of 2003. It is evident that revenues relating to previous years as well as the current year were understated due to the fact that monies were held in this account and not paid over to the Consolidated Account. The Head of Budget Agency explained that all revenues pertaining to Omai Royalties have been transferred to the Consolidated Fund.

The Audit Office recommends that this account be closed, and all revenues relating to royalties be paid directly into the Consolidated Fund.(2004/28)

216. An examination of the Statement of Revenue actually paid into the Consolidated Fund reflected an amount of \$57.288 billion whilst the revenue and overseas missions register reflected amounts totalling \$49.383 billion, resulting in a difference of \$7.905 billion. Further, audit checks revealed that the register was not updated with the relevant information. The Head of Budget Agency explained that the difference represents the Foreign Mission Collector's Cash Book statements that were forwarded to the Accountant General's Department very late and could not be matched against the amounts already deposited in the Consolidated Fund and arrangements have been put in place with the Ministry of Foreign affairs to correct this shortcoming.

Capital Revenue

217. Accounting to the receipts and disbursement statement, amounts totalling \$14.258 billion were collected as capital revenue and paid over to the Consolidated Fund. The following gives a summary of the amounts collected:

Description	Approved Estimates \$M	Amount Collected \$M	Under/(Over) Estimates \$M
Sale of assets	0	309	(309)
HIPC Relief	3,004	3,355	(351)
External Grants	4,568	2,360	2,208
External Loans	12,410	12,094	316
Others	2,907	132	2,775
Total	22,889	18,250	4,639

218. Guyana Stores Ltd. was sold in October 2000 in the sum of US\$6M, of which amounts totalling US\$4M were received. The remaining US\$2M was to have been paid in September 2002. However, up to the time of reporting, this balance remained outstanding. A similar observation was made in relation to the National Paints Company where US\$900,000 remained outstanding on the purchase price. The Head of the Privatization Unit explained that these matters were still engaging the attention of the Court.

219. The amount of \$18.250 billion shown as capital revenue paid into the Consolidated Fund was overstated by \$3.992 billion. Investigations have revealed that amounts totalling \$340.777M and \$3.651 billion, received as external grants and external loans respectively, were not deposited into the Fund in 2004.

220. Significant differences were observed between the amounts shown as receipts in respect of external loans and those recorded in the Public Debt Statement, as shown below:

Lending Agency	Per Public Debt Statement \$'000	Per Revenue Statement \$'000	Difference \$'000
Inter American Development Bank	9,370,170	7,136,120	(2,234,050)
International Development Assoc.	1,428,148	1,008,151	(517,064)
Caribbean Development Bank	3,911,489	3,530,126	(419,997)
China	19,259	-	(19,259)
Italy	3,260	-	(3,260)
IFAD	220,260	420,562	200,302

221. The Head of the Budget agency explained that these differences occurred because the revenue statement was prepared in January of the following year when all disbursements are not recorded in the revenue register whilst the Public Debt Statement is prepared in April when the Public Debt Register would have captured all the disbursement.

The Audit Office recommends that the Ministry take appropriate measures (a) to ensure that the Public Debt Register is updated at the time disbursements of loan proceeds are made and (b) to reconcile the entries in the Register with confirmations received from loan agencies. (2004/29)

REVIEW OF THE PROCUREMENT ACT NO. 8 OF 2003 AND THE OPERATIONS OF THE NATIONAL PROCUREMENT AND TENDER ADMINISTRATION

222. The Procurement Act No. 8 of 2003 came into operation on the 1 January 2004, by the signing of the Order by the Minister of Finance on 19 November 2004. However, the Procurement Regulations only came into operation on the 25 November 2004, ten months after the passing of the Act. The Act makes provision for the regulation of the procurement of goods, services and the execution of works, the promotion of competition among supplies and contractors and the promotion of fairness and transparency in the procurement process.

223. Section 16 (1) of the Act provides for the establishment of a National Procurement and Tender Administration (NPTA). This Administration will be managed by the National Board and will report to the Minister of Finance. According to the organisation structure of the Administration, there shall be a Chairman, Chief Executive Officer, Confidential Secretary, Senior Procurement Officer, Procurement Officer, two Word Processing Officers, Office Assistant, Driver and Cleaner.

224. However, during the period under review, the Administration was permanently staffed with only a Chief Executive Officer and a Procurement Officer. The Chairman of the Administration was the acting Deputy Secretary to the Treasury, who also performed the duties as Chairman of the National Board. Three officers attached to the Administration and performing the duties of Senior Procurement Officer, Word Processing Officer and Office Assistant were temporary seconded to the Administration for a period of three months, effective from the 1 January 2005. At the time of reporting, the officers were not appointed in their respective posts. The acting Chairman explained that the National Procurement and Tender Administration Board is expected to be fully staffed by 31 March 2006.

225. The Act provides for the establishment of the undermentioned tender boards:

- (a) National
- (b) District
- (c) Regional
- (d) Ministerial, Department and Agency

226. According to the Act, the National Board shall have responsibility for exercising jurisdiction over tenders as prescribed in the Regulations, the appointment of a pool of evaluators for such a period as it may determine and the maintenance of an efficient record keeping and quality assurances systems. In the absence of a Public Procurement Commission, the Board will also have responsibility for (a) the making of regulations governing the procurement of goods and services (b) determining the forms of documents for procurement (c) reporting annually to the Minister on the effectiveness of the procurement process (d) organizing training seminars regarding procurement and (e) adjudicating debarment proceedings. At the time of reporting in March 2006, the Commission was not established.

227. The members of this Board were appointed by the Minister of Finance in November 2004. According to the Act, the Board shall comprise of seven members, not more than five from the Public Service and not more than three from the private sector. The Act also states that two members of this Board shall serve on a full time basis and the Chairman will be selected from the full time members.

228. However, the designated Chairman tendered his resignation in December 2004 and the other full time member was appointed to act in the vacant position. At the time of reporting, this member was still performing the duties as acting Chairman of the Board. It should be noted that in the absence of the Chairman, it is unclear who will chair this important tender board since no steps have been taken to appoint another full time member to the Board. The acting Chairman gave the assurance that steps are being taken to fully staff the Board by 31 March 2006.

229. Section 21 (a) of the Act provides for the creation by the National Board, District Tender Boards for the jurisdiction over procurement by Neighborhood Democratic Councils. Such Boards are to comprise of three members, two being appointed by the Regional Board and the other member by the relevant Neighborhood Democratic Council. At the time of reporting, no District Boards were created by the National Board. The acting Chairman explained that the Board has sought the advice of the Attorney General on the constitution of such Boards.

230. According to the Act, the National Board is required to create within each administrative region, a Regional Tender Board which shall have jurisdiction over all procurement by the regional administration. Each Regional Board shall comprise of a total of five members, three being appointed by the National Board and two by the Regional Administration.

231. However, although the members of the National Board were appointed in November 2004, the members of the ten Regional Boards were only appointed on 22 March 2005. It should be noted that the members who were appointed to serve on the various Boards also served on the Tender Boards during 2004. The acting Chairman explained that the Regions were tardy in the submission of the names and designations of the existing members of their Boards and since the National Board had taken a decision to appoint all Boards on the same date, this process was delayed.

232. Section 22 of the Act states that each Ministry, Department or Agency that engages in procurement shall create a Tender Board which shall have jurisdiction over procurement by the relevant Ministry, Department or Agency. This Section also states that such Boards shall consist of five part-time members, three members being appointed by the Minister and two by the National Board. The members of this Board were appointed on 1 June 2005, six months after the creation of the National Board.

233. According to the Act, the members of the abovementioned Boards shall receive such remuneration and allowances as determined by the Minister. However, at the time of reporting, no member was in receipt of remuneration or an allowance in accordance with the Act. The acting Chairman of the National Board explained that the amounts to be paid to the members were being determined by the Minister.

234. According to Section 4 (1) of the Regulations, an Internet Website shall be created by the Administration for the purpose of giving publicity to the contracts awarded by the various Tender Boards and any other relevant information about public procurement in general. At the time of reporting, such a Website was not created. The acting Chairman gave the assurance that this website will be created shortly after the arrival of the Management Information System Consultant who is expected on March 26 2006.

INTEGRATED FINANCIAL MANAGEMENT AND ACCOUNTING SYSTEM

235. In addition to the passing and implementation of the Fiscal Management and Accountability Act (2003), the Procurement Act (2003) and the Audit Act (2004) undertaken as part of the continuing process of Public Sector Reform and strengthening and modernization of the Public Financial Management System, the Accountant General's Department also implemented an Integrated Financial Management and Accounting System (IFMAS).

236. IFMAS which replaces some aspects of the previous manual system became operational on 1 January 2004 and is operated utilizing software of a reputable Canadian Company and has seven modules. These modules are the Appropriation, Expenditure, General Ledger, Budgeting Preparation System and Reporting System (BPRS), Purchasing, Revenue and Asset & Inventory modules. During the period under review three of these seven modules were operational. These three modules were the General Ledger, Appropriation and Expenditure modules.

237. The Appropriation module performed the operation of allocating releases to the Agencies and allowed Agencies to distribute and control activities budget and make commitments for contracts and other obligations, while the Expenditure module allowed Agencies to enter details pertaining to expense vouchers against appropriate Chart of Account in the General Ledger and having same approved. The Expenditure module also automatically generates reports and cheques for payment with electronic signatures and Magnetic Ink character Recognition (MICR) codes for added security.

238. Although the above system has contributed to a more efficient accounting system and has several advantages over the previous manual system of operation, such as, avoiding any over spending, reducing the processing time of payments, generating timely reports, among others, the system which operated a single bank account did not prepare a bank reconciliation for audit examination for the period under review. In addition, the following other main points were noted with respect to the Agencies utilizing IFMAS despite Accountant General's Department issuing circulars:

- (i) Several of the Agencies were uncertain about the records that were required to be maintained and, as such, did not maintain and keep records which were considered essential; and
- (ii) The input of data into the system by the Agencies was not consistent among Agencies nor was it consistent within the Agency.

239. It was explained by the Accountant General that the BPRS module and the bank reconciliation tool are in the process of being implemented, while plans are being made to implement the Purchasing, Revenue, and Asset & Inventory modules along with a reporting software. In addition, the Accountant General's Department will be conducting training programmes and making the necessary organizational changes to increase the efficiency and upgrade the skills of employees.

AGENCY 03
MINISTRY OF FINANCE

Programme 2 - Accountant General's Department

240. The Department operated significantly below its authorised staffing in that actual staffing in place as at December 2004 was 122 compared with the authorised establishment of 261, giving a vacancy rate of 54%. It was obvious that this level of staffing would have an adverse effect on the operations of this department and in particular the level of internal control needed to ensure adequate checks and balances.

241. The Head of Budget Agency explained that this was mainly due to budgetary constraints. Notwithstanding this, it should not be over-emphasised that the Accountant General's Department carries out essential accounting tasks on behalf of all Ministries, Departments and Regions and is the custodian of not only the Consolidated Fund but also other essential funds. It follows therefore that this department's staffing level should be such that an acceptable level of internal control should be place.

242. The salaries bank account No. 506, which became non-operational in June 1996, reflected an overdraft of \$1.946M at 31 December 2004. Explanations obtained indicated that a fraud had occurred in the early 1990's. The officer responsible had since died, and the Finance Secretary was written to with a view to writing off the loss. At the time of reporting, the position remained the same. The Head of Budget Agency explained that this matter has engaged the attention of the Losses Board but the amount is above the limit of the losses board. Therefore it has been forwarded to Cabinet.

243. Amounts totalling \$1.221M were expended on the purchase of furniture and office equipment such as water coolers, filing cabinets, desks, chairs, workstation, fans and computer accessories. These items are of a capital nature and should have been met from the Ministry of Finance's capital programme.

244. Amounts totalling \$131.793M were expended on the cost of overseas conferences and official visits. According to the Conference Advances Register, 284 advances were granted for this amount but up to the time of reporting 133 advances totalling \$29.263M remained outstanding. A similar observation was made in respect of 2003 where a total of 120 advances totalling \$42.829M remained uncleared at the time of reporting.

245. The Head of Budget Agency had explained that (a) some of the recipients were tardy in clearing their advances and (b) the remaining officers had submitted documentation to clear their advances but due to the Department's staffing situation, there were delays in the clearing of the advances. He further explained that the delinquent officers were written in June 2004, requesting them to submit documentation to clear their advances.

246. It should also be pointed out that Cabinet would have approved of the overseas travel of the concerned officials but there was no evidence that these officials, upon their return, prepared and submitted reports to Cabinet, as has been the practice in the past. As a result, Cabinet would not have been in a position to ascertain the outcomes of the deliberations that took place at the various meetings at which government officials attended. The Permanent Secretary of the Public Service Ministry, however, explained that he was aware of some officers submitting reports and that, given the confidential nature of some of the deliberations reports were not prepared.

247. The Revenue and Deposits Account No. 981 reflected a balance of \$664.048M as at 31 December 2004. This situation resulted mainly from the failure of some Non Sub-Accounting Ministries and Departments to submit collectors' cash book statements (CCBS) to the Accountant General's Department for processing. In the absence of CCBSs, the completeness and accuracy of the amounts remitted to the Accountant General's Department could not be satisfactorily determined. The balance on this account at the beginning of 2004 was \$804.673M. It is evident that a greater portion of the balance on this account relates to prior periods. The Head of the Budget agency explained that amounts cannot be transferred unless the Collectors Cash Book statements are submitted by the relevant agencies. A reminder circular was sent to agencies and work is in progress to have this amount transferred.

CUSTOMS & TRADE ADMINISTRATION

Current Revenue

248. The Automated System for Customs Data (ASYCUDA) was introduced into the Department in 1996 with the aim of boosting efficiency in the assessment, collection and accounting for revenue. The Commissioner explained that the functioning of the system was limited and needed upgrading from 2.7 to 3.2 version. However, although the 2.7 version was still in use the system became operational at the wharves and at Timehri.

The Audit Office again recommends that the Commissioner of Customs and Trade Administration urgently renew his request to Ministry of Finance for the provision of the necessary funding to acquire the revised version of the ASYCUDA System in order not only to boost the efficiency of operations in specific areas of this revenue collection agency but also to enhance revenue collections.(2004/30)

249. Amounts totalling \$23.601 billion were collected as revenue for the period under review, compared with \$19.202 billion collected in 2003. This represents a 2.29% increase in collection over 2003. Consumption tax on services was the main area of increased revenue collection. Actual collection for the period under review was \$734.710M, compared with \$498.263M collected in 2003, an increase of \$236.438M. The following table summarises the Department's total collections for 2004, with comparative figures for the previous year:

Description	Collection 2003 \$'000	Collection 2004 \$'000	Increase \$'000
Import Duties	3,343,308	3,708,988	365,680
Export Duties	11,699	13,138	1,439
Consumption Tax – Imported	11,612,270	15,077,996	3,465,726
Stamp Duties	5,151	6,477	1,326
Consumption Tax – Domestic	3,242,973	3,632,415	389,442
Consumption Tax – Services	498,263	734,701	236,438
Licence Liquor	15,470	16,015	545
Environmental Tax	344,217	273,534	(70,683)
Overtime Fees	53,684	54,320	636
Departmental Fines	42,558	46,381	3,823
Warehouse Rent & Charges	9,742	13,538	3,796
Miscellaneous Other Taxes	22,895	23,213	318
Sundries	224	224	-
Total	19,202,454	23,600,940	4,398,486

250. The above amount of \$23.601 billion was verified as being paid into the Consolidated Fund. However, according to the Statement of Receipts and Disbursements prepared by the Ministry of Finance the total payments into the Consolidated Fund was \$23.592 billion, resulting in an understatement of \$9.016M.

The Audit Office recommends that the Customs and Trade Administration and the Accountant General's Department renew their efforts to reconcile their records and make the necessary adjustments.(2004/31)

251. In relation to import duties, some of these transactions were facilitated through the Permit for Immediate Delivery (PID) system. PIDs are to be perfected within ten working days from the date of their issue. However, of the 2,117 PIDs that were issued for the period under review, seventy-nine PIDs with a total CIF value of \$1.631 billion remained outstanding at the time of reporting in February 2006. In addition, five PIDs with a value of \$5.364M were still outstanding in respect of the year 2003. The failure to perfect PIDs within a reasonable time frame would result in delays in finalising the related transactions for the collection of revenues. The Deputy Commissioner, Customs Operations explained that the PIDs for 2003 and 2004 remained unperfected primarily in cases where importers sought waivers for consignments from the Commissioner General.

The Audit Office recommends that the Customs and Trade Administration put mechanisms in place to expedite the processing of PIDs so that they can be perfected within the prescribe time-frame.(2004/32)

252. An examination of the Seizures Register revealed that there were ninety-one seizures during the period under review. However, at the time of the audit in October 2005, only seventy-seven files were presented for audit examination despite repeated requests for submission of the remaining fourteen files. Examination of the files presented for audit revealed that the items seized were sold.

The Audit Office recommends that the Customs and Trade Administration take steps to ensure that all files relating to seizures are presented for audit examination. (2004/33)

253. The system provides for deposits made by way of Bills of Sight (provisional entries) to be cleared and perfected within three months. At the time of the inspection in October 2005, it was observed that twenty-six bills valued \$85.162M were still outstanding. However, there was evidence of importers not perfecting provisional entries within the specified period without any action by the Department to treat these deposits as revenue. Where the Department took action, there were several instances where this was not done in a timely manner. The Deputy Commissioner, Customs Operations explained that the twenty-six Bills of Sights were not cleared and perfected since an investigation was being conducted by the Enforcement Unit.

The Audit Office recommends that the Customs and Trade Administration take appropriate measures to ensure compliance with the Customs Regulations as they relate to Bills of Sight. (2004/34)

254. Remissions of duties for the period under review totalled \$3.502 billion or 14.87% of the actual collections, compared with \$15.771 billion or 82.13% in 2003. The following is a breakdown of the remissions granted in 2004, compared with the previous year:

Description of Goods	Amount 2003 \$'000	Amount 2004 \$'000	Decrease \$'000
Petrol	8,796,766	2,375,199	(6,421,567)
Motor Vehicle	1,833,817	436,245	(1,397,572)
Forestry	184,327	3,697	(180,630)
Computer	49,159	7,821	(41,338)
Mining	324,101	7,251	(316,850)
Others	4,582,944	671,617	(3,911,327)
Total	15,771,114	3,501,830	(12,269,284)

255. An examination of the Ships' Rotation Book kept at Customs House revealed that 1,004 vessels came into port Georgetown for the year 2004. However at the time of reporting in October 2005 only 542 files were submitted to the Quality Review Section from the various Transit Sheds. In the circumstances, a proper examination of these files could not be carried out to determine the accuracy of the assessments made for applicable duties and taxes.

The Audit Office recommends that the Customs and Trade Administration take appropriate measures to ensure that the operations of the Department are not adversely affected. (2004/35)

256. In relation to consumption tax on locally manufactured goods, an examination of the register revealed that of the 239 manufacturers registered, ten were new. However, thirty-eight did not submit their monthly returns within the prescribed fifteen days of the close of the month. In addition, nine submitted returns on an average of twenty-seven days after the close of the month. The Deputy Commissioner, Customs Operations explained that of the thirty-eight defaulters some cannot be located while others have been closed or not in existence.

257. The Consumption Tax Act provides for a fine of twenty-five thousand dollars (\$25,000) and a further fine of five thousand dollars (\$5,000) per day for manufacturers who failed to fulfil the above requirements. However, there was no evidence that penalties were imposed on manufacturers who failed to comply with the Act. The Deputy Commissioner, Customs Operations explained that while the Act makes provision for a fine it does allow the Commissioner to waive such fines and that waivers are done upon the request of the manufacturers. However, it could not be verified whether the manufacturers were not compliant.

The Audit Office therefore recommends that the Customs and Trade Administration send out notices to all manufacturers who have not complied with Section 8 (1) of the Consumption Tax Regulations, with a view to imposing the relevant penalties under Section 25 (4) of the Consumption Tax Act, on defaulting manufactures and also to update the Consumption Tax Manufacturers' Register. (2004/36)

258. Amounts totalling \$734.701M were collected as Consumption Tax on services of which \$725.480M relates to telephone services. The remaining amount of \$9.221M was in relation to betting shops. Section 12 A (1) of the Fiscal Enactment (Amendment) Act 1995 provides for the collection of a tax of 10% on the gross sum paid in respect of every overseas call or overseas fax message originating from Guyana. However, there was no evidence of the Telephone Company's records being inspected to verify the accuracy of the amounts remitted to the Department. A similar observation was made in respect of betting shops.

The Audit Office therefore recommends that the Customs and Trade Administration take steps to ensure that periodic checks of the telephone records be carried out and to pursue the necessary channels so that a flat rate could be charged as fees for all betting shops. (2004/37)

259. Amounts totalling \$15.949M were collected for liquor licences. However, an examination of liquor licences records for Regions 2, 3, 4 and 10 revealed that a total of 1,855 registered premises did not renew their licences in 2004 as follows:

Defaulter	Type of Business	Renewal Fee \$	Total \$
730	Liquor Restaurant	5,000	3,650,000
172	Spirit Shops	5,000	860,000
138	Hotels	5,000	690,000
7	Special licence Taverns	750	5,250
71	Members Club	5,000	355,000
737	Off Licence	500	368,500

260. In the absence of information on the status of these businesses, it could not be determined whether all the premises were due for renewal. Further, evidence was seen of 209 control visits made by Excise Officers for the year 2004. The Deputy Commissioner, Customs Operations explained that the number of defaulters in the register may appear correct but licences for the different areas have been grouped in the register and with the setting up of offices in the regions, it is likely that licence holders paid there. She explained that due to the lack of transportation the department could not have effectively carried out controls visits, particularly after official hours, since most of the premises are not in Georgetown and that an effort would be made to reconcile Georgetown records with that of the regions. She further explained that the Liquor Licence Board (ILLB) which is not in operation has severely affected the collection of licences and renewals. However, the Commissioner General has been notified of these cases which should be addressed with the resuscitation of the Board.

The Audit Office recommends that the Customs and Trade Administration send out notices to the owners of all premises registered to sell liquor, who have not renewed their licence for the period under review. Based on the responses received, excise officers should carry out inspections for the purpose of prosecuting defaulters and to update the various registers.(2004/38)

261. Amounts totalling \$54.320M were shown as overtime fees collected from merchants. An examination of the Demand Register kept at the Customs Boathouse and returns submitted by the outstations, revealed that amounts totalling \$41.527M were collected, resulting in a difference of \$12.793M. The Director of the Boathouse explained that the difference is the result of merchants who usually leave deposits for Customs Officers to work overtime. On completion of the overtime worked by the Customs Officers, if the rates charged when calculated exceeds the deposits, the additional amount due is entered in the Demand register and a notice is sent to the merchant. However, it was difficult to ascertain the amounts collected from the merchants as deposits.

The Audit Office recommends that the Customs and Trade Administration put in place mechanisms to ensure that both records accurately reflect overtime worked and payments made.(2004/39)

262. An examination of the Dishonoured Cheques Register revealed that for the period under review, ninety-five cheques valued at \$106.053M were dishonoured. Ninety-three of these cheques valued at \$103.387M were referred to their respective drawers while two valued at \$2.666M were post-dated. However, there was no evidence of undue delay in the clearing of these cheques by importers, since this was done within the thirty days period. As at 11 October 2005, these cheques were cleared. The Deputy Commissioner, Customs Operations explained that the Bank of Guyana inadvertently sent two cheques to Customs and Trade Administration instead of Internal Revenue and that they have been deposited.

263. An examination of the schedule of dishonoured cheques revealed that the following cheques had not been cleared up to the time of reporting. In 2003, the Department reported that five business establishments were defunct, leaving cheques valued at \$2.251M uncleared. Two importers were deceased, leaving cheques valued at \$2.848M still uncleared.

Years	No. of Cheques	Amount \$
1996	7	9,021,061
1997	10	2,853,184
1998	6	2,637,641
1999	22	15,492,103
2000	16	8,345,635
Total	61	38,349,624

264. In my 2001 Report, it was stated that during the Public Service strike in May and June of 1999, goods were released to some importers and their cheques were held on hand. Documentation provided showed that one hundred and forty-five cheques totalling \$119.434M had become stale-dated and \$14.698M were still to be cleared. At the time of reporting, the Deputy Commissioner explained that this matter is with the legal section for the appropriate action, failing which a losses report would be submitted to the Financial Secretary as recommended in 2003 by the Audit office.

265. The current revenue bank account No. 3194 reflected a balance of \$255.029M as at 31 December 2004. This account was reconciled to December 2004.

GUYANA REVENUE AUTHORITY

Revenue Accounting and Control

266. Amounts totalling \$24.822 billion were collected as revenue from various sources for the period under review, compared with \$22.393 billion collected in the previous year, an increase of \$2.429 billion or 10.85%, as shown below:

Particulars	Amount 2003 \$'000	Amount 2004 \$'000	Increase \$000
Corporation Tax	7,399,042	8,972,361	1,573,319
Income Tax	9,515,129	10,068,848	553,719
Withholding Tax	1,365,183	1,367,657	2,474
Travel Tax	1,100,631	1,145,934	45,303
Income Tax – Self-employed	891,680	880,720	(10,960)
Net Property Tax	883,770	747,952	(135,818)
Purchase Tax	444,161	718,205	274,044
Licences – motor vehicles	248,983	258,294	9,311
Capital Gains Tax	138,323	172,292	33,969
Motor Vehicle & Road Traffic Ordinance	174,734	183,580	8,846
Others	22,161,636	24,515,843	2,354,207
	231,512	305,726	74,214
Total	22,393,148	24,821,569	2,428,421

267. Included in the amount of \$8.972 billion collected as Corporation Tax, sums totalling \$8.154 billion relate to the Private Sector. In respect of the Public Sector, sums totalling \$1.640 billion were budgeted to be collected while actual collections amounted to \$818.168M. The Commissioner explained that although the total revenue collection of \$8.972 billion is correct, the breakdown into Private/Public Sector should be \$8.198M and \$835,745, respectively and not \$8.154 billion and \$818.168M as reported. However, the Current Revenue Appropriation Account for 2004 submitted for audit by the Internal Revenue Department and verified by the resident State Auditor did not reflect these figures.

268. According to the records of the Department, the amount of \$24.822 billion was paid into the Consolidated Fund for the year 2004. However, the Ministry of Finance's Receipts and Disbursements Statement reflected the amount of \$24.857 billion as being paid into the Consolidated Fund, resulting in a difference of \$35.841M.

The Audit Office recommends that the Internal Revenue Administration and the Accountant General's Department renew their efforts to reconcile their records with a view to investigate this difference and to make the necessary adjustments.(2004/40)

269. According to the records of the Department, there were 4,431 registered companies of which 318 were defunct, and 1,919 companies were deemed inactive. At the time of the audit in November 2005, only 468 out of 2,194 active companies had submitted annual returns to the Department. The Commissioner in his response explained that according to the department's master file there were 4,273 registered companies, of which 2,035 were active, 1,916 were inactive companies and 322 defunct. He further explained that the differences between his figures and those in the audit report might be as a result of the time of the audit.

The Audit Office recommends that the Internal Revenue Administration take legal action against those companies that failed to submit annual returns as required by Section 60 (5) and Section 70 (5) of the Act.(2004/41)

270. The Commissioner noted the above recommendation and further explained that legal action is not the best approach in light of the slow pace at which action is being taken by the courts. He further indicated that to date twenty-seven cases were referred to the legal section for prosecution. These were verified by the auditor.

271. Amounts totalling \$10.069 billion were collected as personal income tax during 2004. In accordance with Section 117 of the Income Tax Act Chapter 81:01, employers are required to furnish Pay As You Earn (PAYE) returns in respect of their employees to the Commissioner, not later than fourteen days after the close of the month. An examination of the Default Register however revealed 261 instances where employers failed to submit returns during 2004. However, evidence was seen of the Department soliciting the assistance of the Director of Public Prosecutions in respect of some of the defaulters, also five companies were taken to court for failure to remit personal income tax. The Commissioner agreed to this finding.

The Audit Office recommends that the Internal Revenue Administration send Demand Notices to the delinquent employers before legal proceedings are instituted as required by the Act. (2004/42)

272. Amounts totalling \$1.368 billion were collected as withholding tax for the period under review, as compared with \$1.365 billion collected in 2003. There was however, no evidence of checks being carried out on the records of banking institutions to determine the accuracy of the returns on which the taxes were based. The Commissioner agreed with the findings but pointed out that it is impractical to check individual records at commercial banks to verify the accuracy of collections as recommended below.

The Audit Office recommends that the Internal Revenue Administration should ensure that periodic test checks be carried out on the records of the financial institutions to at least determine the accuracy of returns on which the taxes were based.(2004/43)

273. Included in the amount of \$1.146 billion shown as having been collected as travel tax, were sums totalling \$667.890M relating to travel voucher tax. This represents a decrease of \$11.241M or 1.66% in collection over 2003. According to the records of the Department, in 2002, five airlines had made late payments of travel tax but there was no evidence that the penalty of 15% of the gross amount of the tax plus \$50 for each day of late payment, was imposed. The position still remained the same at the time of reporting. The Commissioner agreed with the findings and reported that legal proceedings were instituted against one defaulting carrier for the period reviewed.

274. Amounts totalling \$880.720M were collected as income tax from self-employed persons. According to the Department's records 20,242 persons were deemed as self-employed in 2004. Included in this figure were amounts totalling \$7.815M collected as professional fees from 89 persons. This is as a result of a Conservatory Order instituted in October 2003 restraining the Guyana Revenue Authority (GRA) from assessing and collecting tax from all Attorneys-at-law and Medical Practitioners. The Professionals are now awaiting the decision from the Court on the summons filed by the GRA to discharge this order.

275. Included in the sum of \$305.726M representing Others were amounts totalling \$97.038M collected as hotel accommodation tax. According to the Hotel Accommodation Tax Act, hotels with sixteen rooms and over are required to pay a hotel tax of 10% on all receipts in respect of the hotel accommodation within fifteen days of the close of the month. However, during the period under review, six hotels did not submitted monthly returns for specified periods and fourteen hotels had outstanding penalties due. The Commissioner agreed with the findings.

The Audit Office recommends the Commissioner put in place measures to remind hotels of the penalty for non-compliance with the Act.(2004/44)

276. An examination of the bank reconciliation statement in respect to the revenue bank Account No. 3196 for December 2004 indicated that there were eleven dishonoured cheques totalling \$1.709M covering the period 2000 to 2002. As at February 2006, these cheques still remained dishonoured. In my 2003 Report the Commissioner (Internal Revenue) had explained that the drawers of these cheques could not be identified and the banks had declined to provide such information.

The Audit Office recommends that the Internal Revenue Administration should present a losses report to the Finance Secretary for any sums remaining uncollected to be written off. (2004/45)

277. During the period under review, the revenue bank account No. 3025 was closed and the balance of \$1.470 billion was transferred to the Consolidated Fund. In addition, Licence Revenue Office revenue bank account No. 3018 was also closed and the balance of \$125.421M was transferred to the Consolidated Fund.

278. Two new bank accounts Nos. 3195 and 3196 which were opened in March 2000 for Internal Revenue and the Licence Revenue Office reflected balances of \$27.493M and \$47.145M respectively as at 31 December 2004. At the time of reporting these accounts were reconciled up to September 2005.

AGENCY 4 & DIVISION 506
MINISTRY OF FOREIGN AFFAIRS

Programme 1 – Ministry Administration

279. The Ministry was operating significantly below its authorised staffing in that staffing in place as at December 2004 was 95 compared with the authorised establishment of 202, giving a vacancy rate of 53%. It is obvious that this level of staffing would have an adverse effect on the operations of the department and in particular the level of internal control needed to ensure adequate checks and balances. The Head of the Budget Agency explained that the Public Service Ministry was written to, with a view to filling the vacancies for all categories of staff.

280. The old imprest bank account No. 444, which became non-operational in July 1996, reflected a balance of \$51.635M as at 31 December 2004. Evidence was seen where the Head of the Budget Agency wrote the Finance Secretary in August 2004, requesting advice on the closure. However, at the time of reporting, a response was still not received.

The Audit Office again recommends that the Ministry file a losses report with Finance Secretary in respect of the overdraft so that the loss can be written off by way of a supplementary estimate. (2004/46)

Programme 2 – Foreign Relations

281. The Ministry was operating significantly below its authorised staffing in that staffing in place as at December 2004 was 123 compared with the authorised establishment of 177, giving a vacancy rate of 31%. It is obvious that this level of staffing would have an adverse effect on the operations of the department and in particular the level of internal control needed to ensure adequate checks and balances.

282. There was evidence to indicate that remittances to the various missions were not received in a timely manner to allow for the smooth execution of the operations of these missions. In particular, remittances to meet capital expenditure did not arrive at the missions until after the close of the financial year.

The Audit Office recommends that the Ministry put in place mechanisms to ensure that funds are remitted to the various missions early in the month in question to enable them to incur expenditure in a more timely manner.(2004/47)

283. Amounts totalling \$230.830M were remitted by the Guyana's Overseas Missions to the Ministry of Foreign Affairs for onward transmission to the Accountant General's Department. The Accountant General was required to examine the revenues remitted along with the supporting documents and to deposit it into the Consolidated Fund. However, up to the time of reporting only \$142.763M was verified as deposited into the Fund. As a result, revenue has been understated by \$87.011M.

284. Although acknowledgement receipts were issued by the Accountant General's Department, these were not forwarded to the relevant Missions.

Guyana Embassy – Washington D.C.

285. There was a lack of adequate segregation of duties at the Accounting Unit in that the Financial Attaché was involved in (a) the preparation of payment vouchers (b) the writing up of the cash book and the votes ledger (c) the preparation and signing of cheques (d) collecting, depositing and remitting revenue and (e) the reconciliation of the bank account. This practice is not considered good internal control and can lead to irregularities. The officer-in-charge explained that this was due to restricted budgetary allocations.

286. A comparison of the expenditure of the Embassy for the period under review with its revised allocation indicated an overall excess expenditure of G\$7.066M. Excess expenditure totalling G\$2.376M was also incurred in respect of ten line items. It was evident that the Embassy's allocation was inadequate to meet its operating expenditure.

287. The unspent balance of US\$ 81,989 (G\$16.398M) was paid over to the Consolidated Fund on May 10th 2005.

288. All official travel overseas for the Embassy's staff members are to be approved by Cabinet, and the associated costs are to be met from appropriations to the Accountant General's Department. In this regard, the Department provides the sums approved by Cabinet initially as advances, and officers are required to clear such advances through the submission of bills, receipts and other supporting documents. However, the Embassy over the years has not been adhering to these procedures in that it was using its main bank account to grant such advances. In addition, at the time of inspection, advances totalling US\$106,012.64, some of which date back to 1995, remained outstanding. In some cases, there was also no evidence that Cabinet had approved of the official travel overseas.

The Audit Office recommends that the Ministry take urgent measures to ensure that the Embassy strictly complies with the laid down procedures relating to official overseas travel for its staff. In particular, the Embassy should cease using its main bank account to provide advances for such travel. (2004/48)

The Audit Office also recommends that the Ministry take urgent measures to clear the outstanding advances referred to above so that the Embassy's main bank account can be replenished with the amount involved. (2004/49)

Guyana's Permanent Mission to the United Nations

289. The Mission continues to function without the services of a Permanent Representative to the United Nations. It was obvious that the absence of such a high-ranking official would have an adverse effect on the quality of the Government of Guyana's representation at the United Nations.

The Audit Office recommends that the Ministry in collaboration with the Office of the President take urgent measures to appoint a Permanent Representative to the United Nations in order to provide effective representation at this international institution of which Guyana is a member. (2004/50)

290. There were a number of discrepancies relating to the main bank which had been coming forward for some time. Some of these discrepancies have since been resolved while others remained outstanding despite exhaustive efforts on the part of the Mission to resolve them. The unresolved amounts totalled US\$15,763.99.

The Audit Office recommends that the Ministry seek the relevant approval from the Finance Secretary to have the unresolved discrepancy of US\$15,763.98 appearing in the Mission's main bank account written off. (2004/51)

291. Excess expenditure totalling G\$2.967M was incurred in respect of eight line items. It was evident that the Mission's allocation was inadequate to meet its operating expenditure.

292. The unspent balance of US\$77.587 (G\$15.518M) was paid over to the consolidated fund on the 21st June 2005.

Guyana Consulate, New York

293. There was a lack of adequate segregation of duties at the Accounting Unit in that the Executive Officer was involved in (a) the preparation of payment vouchers (b) the writing up of the cash book and the votes ledger (c) the preparation and signing of cheques and (d) collecting, depositing and remitting revenue. This practice was not considered good internal control and can lead to irregularities

294. The Consulate continued to receive remittances either close to the end of the month or in the following month to meet expenditure for the month in question. As a result, the payment for goods and services had to be delayed. In addition, the remittances received did not appear to be adequate since excess expenditure totalling G\$3.175M was incurred in respect of three line items.

295. Unspent balance of US\$44,789 (G\$8.958M) was transferred to the consolidated fund 13th June 2005.

296. There was evidence of significant delays in the processing of new passports. At the time of the inspection there were 3,907 applications awaiting processing of which 2,217 related to the period 1998 - 2003. This state of affairs would obviously result in dissatisfaction on the part of Guyanese living in the New York area. The Consul General explained that this was due to the inadequate supply of new passports.

The Audit Office recommends that the Ministry in collaboration with Ministry of Home Affairs take urgent measures to ensure that there is an adequate stock of new passports at the Guyana Consulate in New York so that the backlog of applications for new passports can be processed expeditiously. (2004/52)

Guyana High Commission - London

297. During the period under review, the Accounting Unit was staffed by two persons, the Accountant and a Clerical Account Assistant. These Officers were involved in preparing payment and receipt vouchers, writing up the Sub Accountant's cash book, the votes ledger and the remittances register, signing of cheques, and preparing and checking bank reconciliation statements, thus resulting in a lack of proper segregation of duties. However, both the Sub-Accounting Officer and the High Commissioner carried out supervisory checks. Based on the volume of transactions and the level of scrutiny afforded to the accounting records by the High Commissioner and the Sub-Head of the Budget Agency, during the period under review, the internal controls of the mission were considered adequate.

298. With respect to remittances from the Ministry of Foreign Affairs, amounts totalling £262,953.69 equivalent to G\$96.670M were credited to the Main Bank Account for payment of the mission's operational expenses for the year ended 31 December 2004. However, the Ministry recorded excess remittances of G\$0.43M to the High Commission for the year 2004. The reason for this difference in remittance was due to the Ministry including, in error, an amount of US\$231.36 sent to the Mission, as a refund for the purchase of an airline ticket, as remittance.

299. In addition, the Ministry also remitted an additional amount of £138.20 to the mission in August 2004 without any explanation on what this remittance represented or how it should be utilised. The Accountant wrote the Ministry requesting further information on this remittance. However, to date no explanation has been provided by the Ministry. Nevertheless, all the amounts remitted were traced to the cash book, bank statements and remittances register.

300. In addition, it was noted that all remittances were received close to the end of the month or in the succeeding month. This situation could adversely affect the operations of the High Commission. Further, it can also result in the bank account being overdrawn and subjected to interest charges contrary to financial regulations. It should be noted that during the year in order to avoid an overdraft on the mission's bank account the High Commissioner met public expenditure from his private funds. In particular, on several occasions, the High Commissioner utilised his station allowance to pay the wages of the local staff to alleviate the financial distress caused to staff.

301. There have also been disruptions in the mission's programme due to cash flow difficulties and remittances being received late. More specifically, during the year the mission's telephone was disconnected, and they were unable to make telephone calls, because of their inability to pay their telephone bills within the stipulated period. In addition, the Post Office notified the mission that they were unable to issue them with a "business cheque authority card" due to poor credit rating and, as such, the mission can now only conduct business at the Post Office using cash. Further, during the year the mission had received several reminders, final notices, and legal court proceedings for outstanding payments, one of which is outstanding rates for the mission's premises of £5,687.63 for the years 2003 to 2006.

302. The statement of expenditure for the year 2004 was examined and was in agreement with the Votes Ledger. However, a comparison of the actual expenditure of G\$92.767M with the total amount releases of G\$96.627 for the year 2004 revealed that excess expenditure was incurred under thirteen line items, as follows:

Line Item	Amount Released G\$	Amount Expended G\$	Excess Expenditure G\$
6114	17,435,065	20,088,808	2,653,743
6131	3,650,825	3,651,371	546
6223	610,000	624,183	14,183
6224	440,563	473,999	33,436
6231	1,915,000	2,517,810	602,810
6242	1,239,000	3,193,245	1,954,245
6243	588,000	591,204	3,204
6263	816,365	996,281	179,916
6264	1,850,000	2,720,460	870,460
6271	4,571,254	4,789,597	218,643
6272	1,563,000	1,685,146	122,146
6273	506,000	931,825	425,825
6282	851,000	1,073,154	222,154
Total			7,301,311

303. It was explained that the above situation resulted mainly from restricted budgetary allocations among the line items. More specifically, excess expenditure of \$2.653M was incurred under line item 6114, Clerical and Office Support, due to adverse variances in the fluctuation in exchange rates between the US dollar and the Sterling £. Similarly, line item 6242, Maintenance of Building, excess expenditure of \$1.954M was incurred, due to insurance payment for properties occupied by home based staff, as required by law, being charged here. Further, line item 6264, vehicle spares and services and line item 6282, equipment maintenance, incurred excess expenditure of \$0.870M and \$0.222M respectively due to the increase in maintenance cost required for the mission's vehicle and photo copier which are both in excess of ten years old.

304. However, despite the mission submitting monthly cash flow and expenditure reports it would appear these are not being used by the Ministry to determine resource requirements for the mission. The above evidence of over-expenditure indicates the need for the Ministry to make more realistic estimates of the resource requirements of the mission and adjust the allocation where necessary to cater for adverse exchange rate fluctuations and increased costs. In addition, in view of the fact that the mission did not exceed its total releases, an internal virement could have been sought to authorise the movement of funds between line items. Nevertheless, the mission should continue to exert greater efforts to avoid over expending.

305. In addition, charged to the mission's accounts are amounts totalling £1,488.33 incurred in relation to the High Commissioner's participation, following Cabinet approval, in various conferences. Also charged is an amount of £2,056.21 advanced, on the approval of the Ministry, to Minister of Foreign Affairs, who on his way to a conference had still not received his advance for meals and out-of-pocket allowance. It should be noted that subject to Cabinet approval, all such expenses are generally met from a special Ministry of Finance allocation and should not be paid out of the mission's accounts. It was explained that all these costs associated with attendance at conferences were treated as advances pending refund from the Ministry. It was noted that at the time of reporting such advances totalled £2,143.33 for the period January to August 2005. The Ministry is urged to remit in a timely manner all amounts associated with attendance at approved conferences.

306. The mission collects revenue mainly from the issue and renewal of passports and the notarising of documents. There are approved rates and these were verified with the receipts written and entries made in the collector's cash book statements. The revenue collected for the year ended 31 December 2004 amounted to £39,978.73. With respect to remittances of revenue to the Accountant General, this was normally done every two months or to coincide with the movement of the diplomatic mailbag to the Ministry of Foreign Affairs, Georgetown. With the exception of amounts totalling £4,719.43, which were collected during November and December 2004 and paid over in April 2005, all amounts were paid over to the Ministry in 2004. The last remittance of revenue was on 18 August 2005 and was for revenue collected during July 2005.

307. However, although the amounts remitted were verified in the records of the Ministry of Foreign Affairs as having been received and transmitted to the Accountant General, the mission is yet to receive acknowledgement receipts from the Accountant General to complete its record keeping. It is recommended that the Ministry pursue this matter with a view to obtaining the outstanding receipts.

308. The High Commission continued to under-utilise its premises situated at Palace Court, Bayswater Road. In particular, the two upper flats remained empty with only the upper of these flats being utilised intermittently for visiting dignitaries and other guests. As was previously suggested these flats could have been refurbished and converted into living quarters and would have resulted in savings to the mission if the flats were rented or utilised to house home based staff. The Ministry was also urged to take necessary steps to maximise the use of the building, which had an estimated value in the vicinity of £2.786M or sell the building and acquire a smaller building, which is less expensive to maintain, to house the High Commission. However, to date no positive action was taken in this regard.

309. As previously reported, a significant portion of the basement of the building has been allocated for the display of Guyana products. However, according to the High Commissioner, the response from the Private Sector in Guyana has not been encouraging. As a result, the area allocated remained largely under utilised. It is again recommended that the Ministry of Foreign Affairs enlist the support of the Ministry of Foreign Trade with a view to sensitising local exporters of the facilities available at the mission.

310. In terms of capital expenditure, an amount of G\$1.159M equivalent to £3,071.99 representing the mission's capital releases for 2004 was remitted to the High Commission in June 2005. This amount was to effect repairs to the roof and the fire escape. However, due to the amount of time that had elapsed since the mission's submission of its first quotation in June 2004 and the mission's receipt of the remittance in June 2005 the cost of repairs to the fire escape increased from £820 excluding VAT to £1,420 excluding VAT. However, the mission was able to establish that the damage to the roof was caused by high winds and the Insurance Company paid for the repairs to the roof. As a result, it was possible for the mission to afford the repairs to the fire escape.

Brussels Embassy

311. It was difficult to determine the extent to which the key responsibilities and results were achieved due to them not being stated in quantifiable terms. However, the Embassy prepared an annual report for the year, which provided details of the Embassy's activities with respect to its responsibilities and evaluated the outcome of these activities.

312. The actual staffing at the Mission at the time of the audit was six of which three were home-based staff and three were locally recruited staff. In addition, it was noted that two senior members of the diplomatic staff, which had formed its core in the previous reporting period, resigned during the third quarter of 2004.

313. It was noted that the Accounting Unit was staffed by only one person, resulting in a lack of proper segregation of duties. More specifically, the Accountant was responsible for preparing vouchers, maintaining the votes ledger, cash books and remittances register, signing of cheques, reconciling the bank accounts and performing consular tasks. The assignment of these responsibilities to a single individual places an unreasonable burden of responsibility on that individual and creates scope for irregularities and undetected errors. As such, the system relied heavily on the integrity and honesty of the individual involved. To ensure adequate segregation of duties, a helpful measure would be to increase the staff within the Accounting Unit by at least one individual.

314. In addition, it was noted that the Sub-Accounting Officer, who is the primary person responsible for the administration of public funds allocated to the Embassy, is currently on a temporary posting from the Guyana High Commission in London. She was sent to Brussels to perform duties of Chargé d'Affaires from 21 November 2004 until the Arrival of the new Head of the Mission. However, since his arrival in February 2005, and the resignation of the Embassy's Sub-Accounting Officer, this Officer has been functioning as the Sub Accounting Officer. Further, the resignation of the two senior diplomatic staff would obviously have consequences for the functioning of the Mission. It is recommended that the Ministry assign and appoint suitably qualified persons to fill these vacancies as a matter of urgency.

315. It should be noted that with the exception of one month in 2004, where the remittance was received close to the end of that month (September), all the remittances were received in the succeeding month. This situation could adversely affect the activities of the Embassy. Further, it can also result in the bank account being overdrawn and subjected to interest charges contrary to financial regulations. In addition, it was noted that the Ministry has station allowance outstanding for four Officers for the years 1999 to 2001. This matter which was previously reported in our audit report of 2001 has caused the Officers to suffer financial distress. The Ministry was sent numerous reminders for payment to the respective Officers. However, at the time of reporting this matter has not yet been resolved. It is recommended that the Ministry make each monthly remittance during the preceding month and address the issue of outstanding station allowances.

316. In relation to the revenue bank account, the opening balance of €667.68 for the year 2004 represented revenue collected during the year 2003, which was not paid over to the Accountant General at that date. However, this amount was subsequently remitted on 16 February 2004.

317. In relation to collections for the year 2004, this totalled €5,051.58. With the exception of amounts totalling €1,724.92, which were collected during September to December 2004 and paid over in January 2005, all amounts were paid over to the Accountant General during 2004. However, acknowledgement receipts in this regard were still outstanding.

318. The salary bank account No. 310-1272952-10 and related records for the year ended 31 December 2004 were examined. Remittances were traced to the cash book and bank statements. At the beginning of the year 2004, the account reflected a positive balance of US\$8.83 and €3,153.96 and as at 31 December 2004 balances of US\$14,312.03 and €3,021.91 were reflected.

319. The salaries account is expected to reflect a “nil” balance. However, this favourable opening balance was due mainly to exchange differences over the years and has served the purpose of defraying bank charges, which would have normally been paid from the current appropriation. However, the substantial USD closing balance was due to remittances of salaries for Foreign Service Officers Ms. G. Lee and Ms. M. Chuck-a-Sang of US\$2,545 and US\$1,901 per month. These remittances were received until November 2004 but should have ceased at 10 October and 31 July respectively when their resignations took effect. It is recommended that the sum of US\$12,694 be refunded to the Ministry of Foreign Affairs.

320. The statement of expenditure for the year 2004 was examined and was in agreement with the Votes Ledger. However, a comparison of the actual expenditure of G\$57.571M, with the total releases of G\$52.453M for the year 2004 revealed that excess expenditure was incurred under fifteen subheads as shown below. However, the Embassy did not incur an overdraft on their bank account because amounts remitted to cover medical expenses of the former Ambassador were utilised. It was explained that the outstanding amount from the remittance received for medical expenses is in the Embassy’s bank account and will be used to pay additional outstanding expenses and the remainder refunded to the Ministry.

Subhead	Amount Released G\$	Amount Expended G\$	Excess Expenditure G\$
6114	3,653,785	3,889,652	235,867
6115	3,748,000	3,912,229	164,229
6116	2,518,427	2,865,986	347,559
6117	1,962,000	2,030,880	68,880
6131	797,125	1,438,538	641,413
6133	1,195,336	1,701,180	505,844
6224	106,000	464,745	358,745
6231	559,000	1,766,409	1,207,409
6261	571,000	1,900,710	1,329,710
6263	407,000	726,112	319,112
6264	387,000	1,252,256	865,256
6271	1,740,000	2,634,610	894,619
6272	670,000	1,002,911	332,911
6282	475,000	538,612	63,612
6284	260,000	969,223	709,223
Total			5,118,105

321. It was explained that the excess expenditure incurred was mainly due to adverse variances in the fluctuations in exchange rates between the US dollar and the Euro. However, despite the Embassy submitting monthly cash flow and expenditure reports it would appear these are not being used by the Ministry to determine resource requirements for the Embassy. This evidence of over-expenditure indicates the need for the Ministry to make more realistic estimates of the resource requirements of the Embassy and adjust the allocation where necessary to cater for adverse exchange rate fluctuations. Nevertheless, the Embassy should continue to exert greater efforts to avoid over expending.

322. With respect to line item 6261-local travelling and subsistence, amounts totalling G\$1,663,956 which relates to purchase of air line ticket and posting of personal possessions for the former Ambassador was inadvertently charged to this line item. This has now been corrected and results in a saving of G\$292,246 on this line item.

323. A review of the expenditure incurred on the maintenance of the vehicle owned and operated by the Embassy indicated apparent excessive expenditure. It was explained that this state of affairs was due to the age of the vehicle and the extent of use. It is recommended that the Ministry of Foreign Affairs approach the Ministry of Finance with a view of obtaining the necessary funds for the replacement of this vehicle as this is likely to result in significant cost savings.

324. In terms of capital expenditure, the Embassy received an allocation of G\$279,000 or US\$1,411.70 for the year 2003. This allocation was to effect the purchase of three filing cabinets and a photocopier. It was explained that a decision was taken to initiate purchases on a priority basis, since the allocation received was insufficient to acquire all the items, simultaneously. However, it was noted that the Embassy did not make the purchases in 2003 or 2004 but purchased three filing cabinets totalling €405 in February of 2005. With respect to years 2004 and 2005, the Embassy was not in receipt of a capital allocation. However, the sum of €2,216.07 was expended on the purchase of a television, a double bed, a dryer, and other household items for the Ambassador's residence in 2005. It was explained that the Ministry of Foreign Affairs gave verbal approval to effect these purchases and a verbal commitment to remit the necessary funds to the Embassy. At the time of reporting in September 2005, the amounts expended were not yet remitted to the Embassy.

Guyana Embassy - Paramaribo

325. The actual staffing at the time of reporting was ten. Three were home-based staff while the rest were locally recruited staff. As part of the preliminary work done prior to the inspection visit, information was sought at Head Office in relation to the authorized staff strength. However, this information was not available up to the time of reporting and therefore it could not be determined whether or not the Mission was operating with its full complement of staff.

326. The Mission has been in receipt of its monthly remittance close to the end of the month or early in the following month. This practice adversely affected the operations of the Mission since payments for goods and services had to be delayed until Head Office released funds. It is recommended that Head Office institute measures aimed at ensuring that remittances are sent to the Mission in a timely manner.

327. Excess expenditure totalling G\$883,932 was incurred in respect of four line items as shown below:

A/C Code	Description	Releases G\$000	Actual G\$000	Excess G\$000
6114	Clerical and Office Support	758,903	867,875	(108,972)
6223	Office Materials & Supplies	337,300	337,405	(105)
6271	Telephone Charges	1,357,000	2,062,559	(705,559)
6272	Electricity Charges	291,000	370,296	(79,296)
Total		2,744,203	3,638,135	893,932

328. The Accountant explained that while the Embassy's total allocation was adequate, its distribution among the line items was not done in keeping with the Embassy's needs, thus resulting in over-expenditure under the above stated line items.

329. At the time of inspection, the balance on the revenue account was reduced to 33,346 SRD for the period October 2004 to August 2005. With the present system in place, the Suriname dollar is utilized and the equivalent in United States dollars from the remittances is forwarded to the Accountant General Department.

330. At the time of inspection, receipt in acknowledgement of revenue paid over to the Consolidated Fund were not received from the Accountant General for the period reviewed. It is recommended that the Ministry of Foreign Affairs pursue this matter with the Accountant General so that receipts can be submitted to the Mission for all sums remitted.

Guyana Consulate - Nickerie

331. The Guyana Consulate in Nickerie was opened on 1 November 2003. The actual staffing at the time of reporting was six. One of these was home-based while the rest were locally recruited staff. As part of the preliminary work done prior to the inspection visit, information was sought at Head Office in relation to the authorized staff strength. However, this information was not available up to the time of reporting and therefore it could not be determined whether or not the Mission was operating with its full complement of staff.

332. The Accounts Unit was staffed by only one person, the Accountant. This had resulted in the Accountant performing all the accounting functions of the Consulate. In particular, the Accountant was involved in the (a) the preparation of payment vouchers, (b) the writing up of the votes ledger, the remittance register, the sub-accountant 's cash book, the preparation of cheques, the signing or counter-signing of cheques, the collection, deposit and remittance of revenue and the preparation of the bank reconciliation statements

333. The Consulate has been in receipt of its monthly remittance close to the end of the month or early in the following month. Based on discussions with the Consular General, this practice was adversely affecting the operations of the Consulate since payments for goods and services were normally delayed to avoid the bank account being overdrawn. It is recommended that Head Office institute measures aimed at ensuring that remittances are sent to the Consulate in a timely manner.

334. An examination of the statement of expenditure for the year 2004 revealed an actual expenditure of G\$10.142M when compared to the budgetary allocation of G\$11.775M, giving a net balance of G\$1.633M on the allocation. Employment costs amounted to G\$1.984M. This figure does not include the salary of the home-based staff that is paid from Head Office as a direct charge. The unspent balance of G\$1.633M was not refunded to the Consolidated Fund.

335. Excess expenditure totalling G\$1.348M was incurred in respect of four line items as shown below:

Line Item	Description	Releases \$'000	Actual \$'000	Excess \$'000
6113	Other Technical	318,000	319,674	(1,674)
6131	Other Direct Labour	159,780	191,420	(31,640)
6271	Telephone Charges	895,000	1,189,416	(294,416)
6281	Security Services	1,164,000	2,219,887	(1,055,887)
Total		2,536,780	3,920,397	(1,383,617)

336. The Accountant explained that the above situation resulted from the inadequate allocation given to the Consulate in respect to certain line items. It is therefore recommended that a more thorough review be undertaken by Head Office to avoid such excess expenditure.

337. At the time of inspection, receipt in acknowledgement of revenue paid over to the Consolidated Fund were not received from the Accountant General for the period reviewed. It is recommended that the Ministry of Foreign Affairs pursue this matter with the Accountant General so that receipts can be submitted to the Consulate to ensure proper accounting of revenue collection.

338. The votes ledger was not properly written up for the period under review, in that payment vouchers numbers were not recorded for mainly for the period September to December 2004. Twelve instances were observed where the balances at end of the year were recorded in pencil. In addition, there was no evidence of supervisory checks for the period April to December 2004. It is recommended that in future the votes ledger be properly written up and initialled by the Sub-Accounting Officer.

The Guyana Embassy, Brazil

339. The actual staffing at the time of the audit was nine. Four of these were home-based, while the other five were recruited locally. As part of the preliminary work done prior to the inspection visit, information was sought at the Head Office in relation to the authorised staff strength. However, this information was not available up to the time of reporting and therefore it could not be determined whether or not the Mission is operating with its full compliment of staff.

340. The accounting unit was only staffed by one person supported by a part-time accounts clerk, who also performs some duties as a receptionist and bilingual secretary/translator. This resulted in a lack of proper segregation of duties. In particular, the Accountant was involved in (a) the preparation of payment and receipt vouchers; (b) the execution of payments, while writing up of the Sub Accountant's cash book, expenditure statements and the cash book for the local currency bank account; (c) the preparation and signing of cheques; (d) the collection of revenue and the consequential preparation of collectors cash book/statements (e) writing up of the Remittances Register; (f) the preparation of bank reconciliation statements; and (g) consular duties, including the issuance of passports.

341. The above observation is not meant to cast any aspersion on the Accountant, but instead to highlight unsatisfactory features, which if not remedied, could result in irregularities. It is inappropriate that the Accountant be involved in all of the aforementioned processes, which does not present adequate checks and balances, but depends heavily on the honesty and integrity of the officer involved. The system should guarantee the integrity of the processes, including generation of reports, in addition to safeguarding the persons involved.

342. A useful measure would be to appoint a Translator/Bilingual Secretary to the Mission in order to allow the Accounts Clerk to perform more accounting duties. This would enable the Accountant to shed duties that do not lend to proper control, such as, preparation of vouchers and receipts and writing up and balancing of cash books. She would then be in a better position to carry out supervisory checks on the day-to-day operations.

343. On the security of cash and cheques, the Embassy was outfitted with both a safe and strong box. It was noted that the custody of the both key and combination lock was vested in the Foreign Service Executive Officer/Accountant, even though the Sub-Accounting Officer also had knowledge of the combination. This arrangement did not have the features of effective internal control. It was recommended that efforts be made to have the functions relating to the key and combination lock segregated.

344. In relation to passports, receipts and cheque books, the internal control measures confirmed generally to the requirements of the financial regulations. In every case, where books were received, these were entered into the register and evidence was seen indicating that these were utilised in a sequential manner. Double-faced carbon was also utilised in the preparation of receipts.

345. The system employed to account for remittances received through the post did not confirm to the financial regulations. The Confidential Secretary to the Ambassador opened the mail, but this process was not witnessed as required. A remittances register was nevertheless maintained, but this did not provide details of the disposal of amounts received.

346. It was observed that remittances to the Mission were made close to the end of each month or in the succeeding month. This situation had adversely affected the operations of the Mission since payments for goods and services had had to be delayed, with the result that the credibility established over the years had become tarnished. Further, it was noted that each late payment had attracted interest ranging from 10% to 20% of the amounts outstanding.

347. As a result of late remittances, the Mission incurred liabilities totalling US\$15,949.84 as at 31 December 2004, but the combined remittances for November 2004 and December 2004, which were received in January 2005 enabled their subsequent payment. The related expenditure was not included in the Appropriation Account for the year 2004. It was noted that amounts totalling US\$3,293.40 were subsequently included as charges against the budgetary provision for 2005, while the balance of US\$12,656.44 were still to be recorded.

348. In addition to sums totalling US\$10,171.63 in respect of seventeen outstanding advances owed to the Mission by a former Head of Mission, advances totalling US\$16,050.16 were still to be cleared at the time of the inspection visit. The following were discerned in relation to these advances:

(a) As reported in my Report for the year 2000, the Ministry of Foreign Affairs had in October 2000 authorised the Mission to advance a Guyanese living in Brasilia an amount of US\$300. According to the arrangement the payee's sister was to deposit the amount with the Ministry and this was to be forwarded to the Mission through the Diplomatic Bag. Investigations revealed that to date this arrangement remains to be finalised. In the circumstances, the Ministry of Foreign Affairs should therefore take appropriate action to ensure that the Mission's bank account is replenished with the outstanding amount.

(b) An amount of US\$8523.27 relates to five advances taken during the year 2004 by the current Head of Mission. The vouchers for the amounts that expended on official activities were submitted to the Ministry of Foreign Affairs for replenishment. However this process was not finalised at the time of the visit.

(c) The Mission also awaited the forwarding of the related Cabinet decisions to facilitate the clearing of seven advances totalling US\$6,782.45, related to official travel by the Ambassador. These advances were noted to have been issued during 2005.

(d) The remaining amount of US\$444.44 was advanced to a locally engaged staff on compassionate grounds. Evidence was seen of action to recover the amount.

349. The circumstances relating to the sum of \$10,171.63 advanced to a previous Head of the Mission has negated the clearing of the advances. Investigations had revealed that the Ministry of Foreign Affairs had withheld the resettlement allowances owing to the officer, with a view to wholly or partly clearing the advances. In this regard, urgent action to finalise this arrangement was recommended in previous reports. As an alternative to this recommended action it was suggested that a loss report be submitted to the Secretary to the Treasury (now the Finance Secretary) for appropriate action. However to date, there has been no action to finalized this outstanding matter.

350. The statement of expenditure for the year 2004 was examined and was in agreement with the Votes Account Book. When compared with a budgetary allocation of G\$75.442M, the actual expenditure was G\$56.378M. The difference of G\$19.064M included unspent balances totalling G\$21.605M and over expenditure amounting to G\$2.541M on eight items, as follows:

Account Code	Description	Allocation G\$'000	Actual G\$'000	Excess G\$'000
6131	Other Direct Labour Costs	789	1,229	440
6133	Benefits and Allowances	4,310	6,021	1,711
6243	Janitorial & Cleaning Supplies	376	381	5
6263	Local Travel & Subsistence	1,325	1,509	184
6284	Other	500	553	53
6293	Refreshment & Meals	168	245	77
6294	Other	900	954	54
6302	Training	90	107	17
Total	Excess Expenditure			2,541

351. The Accountant of the Mission explained that the above situation resulted mainly from the restricted budgetary allocations for the line items, coupled with the fact that the releases received from Ministry of Foreign Affairs had in each case exceeded the amounts allotted.

352. During the year 2004, amounts totalling US\$3,581 were expended on repairs and maintenance works to one of the Missions vehicles, compared to US\$1,143 and US\$1,565 for the respective years 2002 and 2003. The rising cost of maintenance suggests that the vehicle may soon become uneconomical to maintain, particularly considering the vehicle is presently sixteen years old. It is therefore suggested that action be taken to replace this vehicle, while at the same time taking advantage of accessing some of its replacement cost through its sale.

353. According to revenue records, the Accountant General had not acknowledged remittances totalling US\$19,872.90 for the period under review. However, the Ministry of Foreign Affairs had acknowledged these remittances. Nevertheless, efforts should be made to ensure that the Accountant General acknowledges all amounts remitted. It was also noted that a significant amount of revenue for previous years are still to be acknowledged by the Accountant General.

354. The revenues from transactions done by the Honorary Consulate in Boa Vista were 73% more than that collected by the Mission's Chancery, but there was a noted decline in collections since February 2004. In this regard, there was a monthly fall off in revenue receipts from the amount of US\$2,494.73 reported in January 2004 to US\$613.46 in December 2004. The collections further declined to US\$569.62 in May 2005, when the last collections were recorded. There was also an absence supervisory check on the financial transactions of the Consulate.

355. In terms of capital expenditure, amounts totalling US\$2,279.90 equivalent to G\$451,923 were remitted to the Embassy to purchase a complete computer system with printer and filing cabinets. Of the remittances US\$1719.20 related to the year 2003. Nevertheless, the entire sum was expended in the acquisition of a "Dell" computer system, with HP deskjet 3550 printer and three metal filing cabinets. The acquisitions were inventoried and were being used to improve the operational efficiency of the Mission.

356. The Federal Government of Brazil donated plots of land in the Embassy sector of the City of Brasília to all those countries which had resident representation in Brazil at the time of the transfer of the capital from Rio de Janeiro to Brasília. To date, many countries have taken advantage of this offer and have constructed their Embassies and residences for their Heads of Missions on these plots. In some cases, apartments have also been built for both home based staff and local employees.

357. Guyana is yet to avail itself of this opportunity. No work has been done on the donated land, not even the construction of a fence to safeguard the property from squatters and/or vandals. Trinidad and Tobago and Haiti are the only other CARICOM member countries to possess similar plots. Trinidad and Tobago have constructed a fence some years ago.

358. All countries that possess land have to pay rates and taxes to the Government of the Federal District of Brasília in order to retain the property. The Embassy of Guyana has been making these payments that presently amount to US\$250, annually. However, since 1993, the Federal District has levied additional charges for maintenance, and in May 2005 the Embassy had had to pay US\$1,567 as arrears charges. It is not known what other charges may be levied in the future, or, indeed, if there might be a reversal of the Brazilian gift of land with regard to those countries which have not begun any construction.

359. Meanwhile, the annual cost of rental of the Chancery, Residence and the apartments for the home based staff stands at US\$153,465.35 or approximately G\$31M. While this is not exorbitant by the standards of Guyana's Embassies in other large countries in the hemisphere, it is recommended that a cost/benefit analysis of building on the donated land be urgently conducted.

Guyana Embassy, Venezuela

360. The actual staffing at the time of reporting was nine. Three of these were home-based staff while the remainder were locally recruited. The Accounting Unit was staffed with one officer, resulting in a lack of proper segregation of duties. In particular, the Accountant was involved in (a) the preparation of payment and receipt vouchers; (b) the execution of payments, while writing up the Sub Accountant's cash book, the expenditure statements and the cash book for the local and foreign currency bank accounts; (c) the preparation and signing of cheques, (d) the collection of revenue and the consequential preparation of the collectors' cash book/statements; (e) writing up of the Remittances Register; (f) the preparation of bank reconciliation statements; and (g) consular duties, including the issuance of passports, writing up of the vote account book and the forwarding of statements to the Ministry.

361. Notwithstanding, the Sub-Accounting Officer was noted to perform checks on all accounting records. However, the need to properly segregate these duties should not be overlooked. The system should guarantee the integrity of the processes, including generation of reports, in addition to safeguarding the persons involved.

The Audit Office recommends that the Embassy explore all possibilities to ensure that there is adequate segregation of duties. A helpful measure would be to re-organise the staff complement so that an Accounts Clerk could be employed. This would facilitate proper segregation of duties and consequently stronger internal controls. (2004/53)

362. On the security of cash and cheques, passports and other sensitive documents, of the Embassy were kept in 2 safes, which were only fitted with combination locks and not embedded in concrete. In addition, the knowledge of the combinations for the locks was shared with the Sub-Accountant Officer and the Accountant. This arrangement did not have the features of effective internal control.

363. The Embassy maintained a Remittance Register and remittances totalling US\$220,790.80 equivalent to G\$43,838,693 were traced to the cash book and the deposits verified with the bank statements for the main bank account. However, remittances to the Embassy were either received close to the end of each month or in the succeeding month. This situation was noted to adversely affect its operations.

The Audit Office recommends that the Ministry put in place mechanisms to ensure that serious consideration should be given to ensuring more timeliness in effecting remittances to the Mission. (2004/54)

364. Liabilities totalling approximately \$391,198 were outstanding as at 31 December 2004, due to insufficient funds being allocated under line items maintenance of buildings and medical refunds. However, the amounts were subsequently paid, but were not included in the statement of expenditure for the year 2004. As a result, the Appropriation Account was understated by the said amount.

365. Eleven stale dated cheques valued at US\$12,591.36, kept appearing on the bank statements of the main bank account on an average of approximately 3 years. These cheques were remitted to the Accountant General and the Public Service Ministry. The Accountant explained that the Ministry was written to seeking assistance to ascertain the whereabouts of these cheques since they were remitted through the Diplomatic Bags.

The Audit Office recommends that efforts be made to locate the cheques or have them written back to the main bank account.(2004/55)

366. An examination of the statement of expenditure for the year 2004 revealed an actual expenditure of G\$36.718M when compared to the budgetary allocation of G\$43.839M giving a net balance of G\$7.121M on the allocation. However, excess expenditure totalling G\$525,602 was incurred in respect of 3 line items, as shown below:

Line Item	Description	Allocation G\$'000	Actual G\$'000	Excess G\$'000
6131	Other direct labour cost	2,093	2,540	447
6242	Maintenance of buildings	409	474	65
6272	Electricity Charges	931	945	14
Total				526

367. The Accountant explained that the above situation resulted mainly from restricted budgetary allocations under the above line items.

The Audit Office recommends that the Ministry provide the Embassy with a more realistic allocation to avoid this undesirable situation.(2004/56)

368. In terms of capital expenditure, no expenditure was allocated for the year 2004, however, the sum of US\$28,402.86 equivalent to G\$5.346M which was allocated for the year 2003 was spent in the year 2004 on the purchases of a 4x2 Ford Explorer Vehicle and a Cannon Photocopier to improve the operational efficiency of the Mission. The full amount was expended.

369. The total revenue collected and remitted to the Accountant General in respect of the year 2004 was \$3.424M (US\$17,291). At the time of inspection visit, the Embassy did not receive acknowledgement receipts from the Accountant General's Department in relation to the above amount.

The Audit Office recommends that the Ministry vigorously pursue this matter to ensure that the Accountant General acknowledges all amounts received. (2004/57)

AGENCY 07
PARLIAMENT OFFICE

Current Expenditure

370. An examination of the Register of Contributors to the National Insurance Scheme for December 2004 revealed thirteen instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme.

Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Parliament Office aggressively follow up with the concerned employees with a view to ensuring that all employees are promptly registered with the Scheme.(2004/58)

371. Amounts totalling \$11.535M were expended on other charges. Included in this figure were amounts totalling \$552,000 expended as consultancy services for the rehabilitation of the former Public Utilities Commission's Office and repairs to the roof of the Parliament Chambers. This expenditure should have been met from the Office's capital programme and clearly represents a misallocation of expenditure.

The Audit Office recommends that the Parliament Office desist from the practice of funding capital works from current appropriations.(2004/59)

372. There was a lack of segregation of duties in the purchasing and issuing of stores. It was observed that the officer who had responsibility for the purchasing and issuing of stores also maintained the stock ledgers.

The Audit Office recommends that the Parliament Office put in place mechanisms to ensure effective storekeeping and stores accounting procedures.(2004/60)

Capital Expenditure

Subhead 25005 - Parliament Building

373. An amount of \$20M was allocated for (a) ongoing works to ceiling (b) construction of three committee rooms and (c) the purchase of office furniture and equipment. A supplementary provision of \$6M to refurbish the Chamber and other offices for the re-commencement of sittings at the National Assembly was approved giving a revised allotment of \$26M. Amounts totalling \$23.654M were expended as follows:

Description	Amount \$'000
Rehabilitation & renovations to ceiling & roof of Parliament Chambers	13,585
Rehabilitation of Parliament Office & Chambers	7,113
Repairs to chairs, desks and benches	1,153
Miscellaneous purchases	1,563
Consultancy fees	240
Total	23,564

374. The contract for the rehabilitation and renovation works to ceiling and roof of Parliament Chambers was awarded in 2002 by the Central Tender Board in the sum of \$7.953M to the highest of four bidders as he satisfied the criteria set by the Evaluation Committee and was closest to the Engineer's estimate of \$8.307M. The lowest bid was \$6.654M. There were four approved variations totalling \$23.528M giving a revised contract sum of \$31.482M. As at 31 December 2004, amounts totalling \$31.319M were paid to the contractor. The works were completed and were physically verified.

375. In relation to the rehabilitation of the Parliament Office and Chambers, four contracts totalling \$9.766M were awarded to execute the works. There was an approved variation of \$86,478 giving a total revised contract sum of \$9.852M. As at 31 December 2004, amounts totalling \$7.113M were paid to the contractors. At the time of reporting, the works were completed and were physically verified.

376. Four contracts totalling \$1.153M were awarded for the repairs to chairs, desks and benches. As at 31 December 2004 the full contract sums were paid to the contractors. The items purchased were verified as having been received and properly brought to account.

AGENCY 08 - DIVISION 505
OFFICE OF THE AUDITOR GENERAL

Capital Expenditure

Subhead 12004 – Buildings

377. The sum of \$625,000 was voted for sealing of the offices on the ground floor. Amounts totalling \$519,490 were expended as follows:

Description	Amount \$'000
Installation of air conditioning units	325
Construction of sign board	178
Miscellaneous payment	16
Total	519

378. As can be noted, no work was undertaken to seal the offices on the ground floor. However, there was evidence to indicate that the Head of the Budget Agency obtained approval for a change in programme to undertake the above mentioned works. A physical verification revealed that the above works were satisfactorily completed.

Subhead 25003 - Office Equipment & Furniture

379. The sum of \$2.5M was allocated for the purchase of air condition units, UPS, desks and fans. Amounts totalling \$2.492M were expended on the purchase of the following:

Description	Amount \$'000
Air conditioning units (7)	1,781
Photocopier (1)	315
Printers (3), executive chairs (3)	140
Metal fans (15), filing cabinet (1)	112
Installation of air conditioning units	144
Total	2,492

380. The items purchased were verified as having been received and properly brought to account.

Subhead 44010 - Institutional Strengthening – Auditor General

381. The sum of \$29M was allocated for the provision of consultancy services. The Project is funded jointly by the Government of Guyana and the Inter-American Development Bank at an estimated cost of US\$660,000 and is subject to separate financial reporting and audit. The Project commenced in April 2004 and is of 2-year duration. As at 31 December 2004, amounts totalling \$6.728M were expended to purchase office equipment and in the payment of consultancy fees and other miscellaneous expenses.

AGENCY 09 & DIVISION 505
PUBLIC AND POLICE SERVICE COMMISSION

Capital Expenditure

Subhead 25002 - Public Service Commission

382. An amount of \$1.2M was provided for the purchase of air condition units, office desks and chairs. Amounts totalling \$1.199M were expended to purchase air-conditioning units, chairs, shredder, refrigerator, water dispenser, printers and stabilisers. The items purchased were verified as having been received and properly brought to account.

AGENCY 10 & DIVISION 505
TEACHING SERVICE COMMISSION

Capital Expenditure

Subhead 25008 - Office Equipment

383. An amount of \$5.7M was allocated for the purchase of a vehicle, photocopier, computers and air condition units. Amounts totalling \$5.699M were expended on the purchase of a vehicle, photocopier, computers and accessories, air conditioning units, office chairs, printers, workstations, fire extinguishers and a filing cabinet. The items purchased were verified as having been received. However, they were not inventorised.

AGENCY 11 & DIVISION 505
ELECTIONS COMMISSION

Current Expenditure

384. Amounts totalling \$1.527M, representing payments to contractors to undertake maintenance works, such as, weeding of compound and repairs to communication equipment and a generator, were incorrectly charged to employment costs.

385. Similar observations were made in respect of the acquisition of:

- a microwave oven and four pieces of office furniture, including executive chairs, a desk and a filing cabinet at a cost of \$220,300, which were charged to Office Materials and Supplies;
- an electric branding iron and one water pump valued at \$148,000 and charged to Equipment Maintenance; and
- another water pump costing \$45,500 that was purchased from the provisions for Maintenance of Buildings.

386. These items are of a capital nature and therefore their related costs should have been met from the capital programme of the Commission.

The Audit Office recommends that the Commission put in place mechanisms to ensure greater monitoring and supervision of the work of the accounting staff to avoid the possibility of misallocation of expenditure. (2004/61)

The Audit Office also recommends that the Commission ensure that adequate provision is made under its capital allocation whenever it foresees the need to acquire capital items. Alternatively, it should obtain the requisite approval for a change in programme to acquire any capital item not previously catered for. (2004/62)

387. In my previous report it was mentioned that the Commission suffered losses approximating \$1.845M as a result of irregularities perpetrated during the period January 2004 to September 2004. The irregularities occurred mainly as a result of collusion among a number of employees as well as the absence of effective supervisory checks. The Audit Office issued a special report on the matter and made a number of recommendations aimed at strengthening the internal controls. Audit checks and examination revealed that satisfactory internal controls including supervisory checks were introduced to avoid a recurrence. However, while the matter was reported to the Police for action, a loss report was yet to be forwarded to the Financial Secretary.

388. An examination of the current appropriation account revealed that expenditure was understated by \$158,550 as result of duplicated credits to the related line items. These errors affected each line item as follows:

Account Code	Description	Actual Expenditure \$	Appropriation Account \$	Difference \$
6264	Vehicles spares	3,325,626	3,295,626	30,000
6284	Other	2,092,180	1,992,430	99,750
6302	Training	1,229,709	1,200,909	28,800
Total		6,647,515	6,488,965	158,550

Capital Expenditure

Subhead 25010 – Guyana Elections Commission

389. The sum of \$17M was allocated for the purchase of computers and accessories. A supplementary provision was approved in the sum of \$3.122M to complete the installation of one 225KVA generator set, thus revising the allocation to \$20.122M. The full amount was expended as follows:

Description	Acquisition Cost \$'000	Expended to date \$'000
23 Computers – HP Workstations xw4100 UATA	9,074	
1 HP Proliant ML 570 Generation 2 Server	4,667	
12 Pieces Printer & Server Accessories	2,361	
23 Printers – HP DeskJet 9300	1,510	
2 HP Proliant ML 520 Server	685	
1 HP Laptop Computer – HP ze5700 Notebook	293	
1 HP Workstation xw4100 PC	247	
Total Computers & Related Accessories	18,837	17,000
Completion of installation of 225KVA Generating Set		3,122
Total		20,122

390. The contract for the purchase of computers and accessories was awarded by Central Tender Board to the second lowest of three bidders in the sum of \$18.846M. The lowest bidder was disqualified on the basis that the bid was for the supply of Dell equipment instead of the required Hewlett Packard brand. At 31 December 2004, amounts totalling \$17M were paid to the contractor. The difference of \$1.846M was later paid to the supplier in May 2005. The items purchased were received and properly brought to account in the books of the Commission.

391. The Central Tender Board granted a waiver of tender procedures to facilitate the completion of the installation of the 225KVA generating set by the contractor who was mobilised and on site. The award was in the sum of \$3.122M and this was fully expended at 31 December 2004. The works were also completed and physically verified.

AGENCY 13 & DIVISION 527
MINISTRY OF LOCAL GOVERNMENT

Current Expenditure

392. An examination of the Register of Contributors to the National Insurance Scheme for December 2004 revealed twenty-three instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme.

Capital Expenditure

Subhead 19003 – Urban Development Program

393. The sum of \$330.425M was expended in the rehabilitation of various roads, markets, the cleaning of main drains in Rose Hall, the installation of mobile pumps and institutional strengthening of the six municipalities. The Programme is funded jointly by the Government of Guyana and the Inter-American Development Bank at an estimated cost of US\$25 and is subject to separate financial reporting and audit. The Project commenced in 1999 and is of a 5-year duration. However, the life of the Project was extended to 13 September 2005. As at 31 December 2004, amounts totalling \$13.813M were expended, and the following works were completed:

- Rehabilitation of Norton, Robb, West Sideline, New Market and Pitt Streets and roads at One Mile, Canvas City, Anna Regina and Rose Hall;
- Rehabilitation of Markets at Anna Regina, Linden, Rose Hall, Corriverton, Georgetown and New Amsterdam;
- Rehabilitation of Town Halls at Anna Regina and Rose Hall;
- Reorganisation and strengthening of the Ministry of Local Government and Regional Development and preparation of a provisional report for the functioning and operation of the Programme.

Subhead 19005 - Project Development & Assistance

394. The sum of \$270M was provided for the provision for capital subventions for Municipalities and local community councils for works such as rehabilitation and upgrading of drainage and irrigation systems, roads and bridges. Amounts totalling \$268.659M were expended as follows:

Name of Agency	Amount \$'000
Sixty-five(65) NDCs	195,000
Georgetown City Council	16,000
New Amsterdam Town Council	10,000
Linden Town Council	9,000
Anna Regina Town Council	7,000
Rose Hall Town Council	7,000
Corriverton Town Council	7,000
Miscellaneous	17,659
Total	268,65

395. The Municipal and District Councils Act, Chapter 28:01 of the Laws of Guyana, requires the accounts of municipal and district 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.

396. Despite this legal requirement to produce financial statements and in a timely manner as well as the penalties involved for the failure to do so, the majority of the municipal and district councils have been violating the provisions of the Law. The following table show the status of the audits of the six municipalities at the time of reporting:

Name of Entity	Year last Audited	Remarks
Georgetown City Council	2001	Financial statements received for 2002- 2004
New Amsterdam Town Council	1996	No “ “ “ “ “ “
Rose Hall Town Council	1998	“ “ “ “ “ “
Linden Town Council	1984	“ “ “ “ “ “
Corriverton Town Council	2001	Financial statements received for 2002 - 2003
Anna Regina Town Council	1996	“ “ “ “ 1997 – 1999

397. Prior to September 1994, there were seventeen District Councils and thirty-four Village and Country Councils. Most of these entities were significantly in arrears in terms of financial reporting, as was previously reported. In September 1994, the local government system was reorganised and sixty-five NDCs were established as successor organisations to the District Councils and Village and Country Councils. Of these, only thirty-two have had some form of financial reporting since they were established.

The Audit Office again recommends that the Ministry take appropriate measures to ensure that the six municipalities and the sixty-five NDCs comply with the requirements of the Municipal and District Councils' Act relating to the requirement to prepare and submit financial statements for audit.(2004/63)

AGENCY 14
PUBLIC SERVICE MINISTRY

Current Expenditure

398. An examination of the Schedule of Contributors to the National Insurance Scheme for the month of December 2004 revealed five instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme.

Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Ministry aggressively follow up with the Scheme with a view to ensuring that all employees are promptly registered with the Scheme.(2004/64)

399. According to the National Scheme Act, all deductions are required to be paid over to the Scheme no later than the fifteenth day of the following month, failing which penalties and interest are imposed on defaulting employers. The Ministry has, however, not been timely in discharging this responsibility.

400. Amounts totalling \$1.613M were expended on Fuel and Lubricants. However, two log books were not presented for audit examination. In the absence of these log books, it could not be determined whether the journeys undertaken were properly authorised and whether there was effective control over the use of these vehicles.

The Audit Office recommends that the Ministry ensures that all records of the Ministry are made available to facilitate audit review.(2004/65)

401. Fuel was being purchased on from the Infinity Service Centre and Correia's Esso Service Station. However, the Ministry did not reconcile the fuel account with the statements submitted by the supplier.

The Audit Office recommends that the Ministry reconcile the fuel account with the supplier's statement.(2004/66)

402. An examination of the Advances Register revealed that advances were not cleared promptly.

Capital Expenditure

Subhead 12001 – Buildings

403. The sum of \$8M was allocated for the rehabilitation of building at Waterloo Street. Amounts totalling \$7.993M were expended as follows:

Description	Amounts \$'000
Extension & Renovation to ground floor	2,426
Extension & renovation to ground floor – Phase II	4,693
Consultancy fees	623
Clerk of Works fees	50
Advertisement	201
Total	7,993

404. The contract for the extension and renovation of the ground floor of the Waterloo Street building was awarded in 2003 by the Central Tender Board to the fourth lowest bidder in the sum of \$7.854M. During the period under review the contractor was paid amounts totalling \$2.426M and the works were physically verified.

405. The contract for the extension and renovation of the first and second floors of the Waterloo Street building was awarded in the sum of \$4.693M. As at 31 December 2004 the full amount was paid to the contractor and the works were physically verified.

Subhead 25062 – Office Furniture & Equipment

406. The sum of \$1.6M was voted for the purchase of desks, chairs and filing cabinets and amounts totalling \$1.470M were expended. The items were verified as having been received and properly brought to account.

AGENCY 15 & DIVISION 550
MINISTRY OF FOREIGN TRADE AND INTERNATIONAL CO-OPERATION

Current Expenditure

407. A token sum of \$1,000 was voted for current expenditure for the year 2004. No expenditure was incurred for the period under review and the Head of the Budget Agency explained that the expenditure was charged to Head 04 - Ministry of Foreign Affairs - Programme 3.

Capital Expenditure

Subhead 12074 – Building

408. The sum of \$.200M was voted for the rehabilitation of building. An amount of \$179,685 was expended to repair drawers, doors and cupboards. The expenditure was verified as having been properly incurred.

Subhead 25063 – Office Furniture and Equipment

409. The sum of \$2.6M was voted for the purchase of office equipment such as telephone intercom and overhead projector. Amounts totalling \$2.559M were expended as follows:

Description	Amount \$'000
Four printers, three computers	859
Two air condition units, six filing cabinets	602
Five telephones, one cubicle	464
Two desks, two chairs, one radio	157
Two vacuum cleaners, one suite	134
Four carpets, four water dispensers	62
One toilet set, two microwave ovens	81
Purchase & sewing of curtains	199
Total	2,559

The items purchased were verified as having been received. However, they were not inventorised.

AGENCY 16 & DIVISION – 551
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

410. A token provision of \$1,000 was made for current expenditure, but this was not expended. The business of this Ministry was regulated by the Office of the President where funds were provided under Programme 013 to meet the Ministry's operational costs for the financial year. This was to allow for the Ministry to outfit itself with the necessary skills to manage its own affairs by the year 2005.

Capital Expenditure

Subhead 14001 – Amerindian Development Fund

411. The sum of \$60M was provided for (1) land demarcation programme (3) purchase of equipment including rice hullers and chain saws (3) purchase of furnishings for Amerindian hostels (4) provision for agricultural development including poultry rearing and craft production, and (5) construction of Amerindian council offices. Amounts totalling \$56.824M were expended, as follows:

Description	Amount \$'000
Purchase of radio sets, outboard engines & boats, hullers, chain Saws, etc	20,912
Land Demarcation - Cadastral surveys	10,000
Agricultural Development (Acquisition of tractor & trailer, etc)	9,252
Extension & renovation to Amerindian Residence	7,459
Construction to Amerindian Council Offices	7,200
Consultancy costs	1,131
Construction of furniture	500
Miscellaneous	370
Total	56,824

412. The amount of \$20.912M was expended on the purchase and installation of thirty-five radio sets, eight outboard engines, two boats, three rice hullers, eight chain saws and eight solar panel systems. The awards of contracts for the procurement of these items were based on approvals at both the Ministerial and Central Tender Board levels. However, the acquisitions from a local supplier of the eight outboard engines valued at \$4.181M were based on six awards totalling \$2.361M at the Ministerial level and two for \$1.820M at the Central Tender Board. This situation was indicative of the subdivision of the awards. Nevertheless, the items purchased were all received and properly brought to account.

413. In relation to the cadastral survey, amounts totalling \$10M were transferred to the Lands and Survey Commission to finance the survey works in Amerindian villages in Regions 1, 8, 9 and 10. The sum was received by the Commission and properly accounted for in their books. However, according to that agency's records a sum of \$5.553M was still to be expended on the works, as at 31 March 2005. The unspent portion at 31 December 2004 should have been refunded. In the circumstances, the subhead was overstated by \$5.553M

414. With regards to agricultural development, poultry rearing and craft production, amounts totalling of \$9.252M were expended on the acquisition of one tractor and trailer, six sewing machines, a quantity of gardening tools, barbed wire, cassettes, stationery, a musical keyboard and three compact discs. The awards for the tractor and trailer, which cost \$7.507M and the barbed wire valued at \$897,993, were sanctioned by the Central Tender Board, while the other items were approved at the Ministerial level. The expenditure was properly incurred and all items were received. There were also adequate stores accounting measures for all purchases.

415. The Central Tender Board awarded the extension and renovation to Amerindian Residence to the lowest of four bidders in the sum of \$6.929M. A variation of \$530,120 was approved for additional work and this increased the contract sum to \$7.459M. The full contact sum was expended during the period. A physical verification exercise revealed that the works were completed and confirmed generally to the specifications.

416. In relation to the construction of Amerindian Council Offices, the project entailed building structures in eight Amerindian villages, namely, Kwebana, Hotoquai, Wakapoa, Annai, Nappi, Warapoka, Kraubau and Santa Aratack. Eight contracts, each with a value of \$900,000, were awarded by the Ministerial Tender Board to sole bidders from every community. According to available documentation the Warapoka Council Office was completed and the contractor fully paid. In relation to the others, the contract sums were transferred to either the Regional Administration or the Village Councils. The verification of the works could not be carried out because of the unavailability of transportation, in some cases, and difficult terrain, in others. However, according to reports seen two projects in Region 9, namely, Kraubau and Nappi, suffered set backs, as follows:

- (a) Funds from the Regional Administration were being released slowly and materials were difficult to procure. Hence, the works on the Kraubau Council Office progressed slowly; and
- (b) The expertise to complete the Nappi Council Office was lacking and work was slow. However, up to 20 February 2006 work was 95% complete.

417. The consultancy cost of \$1.131M was incurred in relation to the extension and renovation to the Amerindian residence. The construction of furniture was for the Karaburi School and the sum of \$500,000 included in the expenditure was paid to the Regional Administration, Region 1 – Barima/Waini. In this regard, no evidence was produced to indicate that the furniture was constructed and delivered to the school. The furniture included four cupboards, fourteen classroom tables and chairs, four lunch-kit racks, six screens and four single beds complete with mattresses.

Subhead 24030 – Water Transport (Amerindian Affairs)

418. The amount of \$2M was allocated for the purchase of four outboard engines and boats. The full amount was expended on the construction of three boats and the acquisition of four outboard engines. The outboard engines were acquired by three transactions amounting to \$1.588M, approved at the level of the Ministerial Tender Board. The subdivision of the purchase was in breach of Tender Board Procedures that required the adjudication of Central Tender Board for that sum. The construction of the boats was also split into two transactions that were awarded to the same contractor. This resulted in the cost of one boat, which totalled \$150,000, being approved at the level of the Head of the Budget Agency, instead of the Ministerial Tender Board, which awarded the other portion of \$250,000. The outboard engines and boats were nevertheless received and inventoried.

The Audit Office recommends that the Ministry desist from the practice of subdividing transactions to avoid adjudication at higher levels and take appropriate measures to ensure strict compliance approved Tender Board Procedures. (2004/67)

Subhead 24031 – Land Transport

419. The sum of \$2.2M was provided for the purchase of a motor car and two motor cycles. This was increased to \$5.2M by a supplementary provision of \$3M, which was approved for the purchase of a double cab pick-up. Amounts totalling \$5.003M were expended to purchase one double cab pick-up and two motor cycles. The motor car was not purchased because of the insufficiency of funds. The double cab pick-up was approved by the Central Tender Board. However, the motor cycles which cost \$798,000 had also required similar approval, but were instead awarded at the level of the Ministerial Tender Board. Nevertheless, the vehicles were received and inventoried.

The Audit Office recommends that the Ministry adhere strictly to the required limits of adjudication stipulated within the approved Tender Board Procedures. (2004/68)

Subhead 25064 – Office Furniture and Equipment

420. The provision of \$1.8M under the subhead included the purchase of a photocopying machine for the Ministry. Amounts totalling \$1.799M were expended on the purchase of a photocopier, two computers with stabilizers, brush cutter, water pump, conference table, twelve arm chairs and two executive chairs. Adequate Tender Board Procedures were utilized in the purchases. The purchases were also received and properly brought to account.

AGENCY 21 & DIVISIONS 508 – 510 & 512
MINISTRY OF AGRICULTURE

Current Expenditure

421. A review of the staffing situation in all areas of the Ministry as reflected in the payrolls for December 2004 indicated a vacancy rate of 57%, as compared with the authorised staffing. It is obvious that this level of staffing would have an adverse impact on the operations of the Ministry and in particular on the level of internal control necessary to ensure adequate checks and balances. The Head of Budget Agency explained that the Public Service Ministry/Commission have been apprised of the urgent need to fill critical vacancies within the Ministry.

The Audit Office recommends that the Ministry in collaboration with the Public Service Ministry urgently review the staffing situation of the Ministry to ensure that adequate numbers are in place to provide the level of internal controls that is needed. (2004/69)

422. An examination of the travelling register revealed several instances where annotations were not made therein to indicate why payments were not made to seven officers for various months. At the time of reporting corrective action was taken to rectify this situation.

423. Amounts totalling \$9.082M were expended on National Insurance. An examination of this expenditure and related records revealed thirty-five instances where there was no evidence that officers were registered with the National Insurance Scheme (NIS). The Head of Budget Agency explained that an ongoing exercise is being carried out to register all employees.

Since registration with the NIS has implications for social security and other benefits, the Audit Office recommends that the Ministry put in place mechanisms to have all of its employees registered. (2004/70)

424. Amounts totalling \$18.006M were expended on Materials, Equipment and Supplies. An examination of a sample of payment vouchers revealed two payment vouchers valued at \$234,800 with only one quotation as such it could not be easily determined whether the items were purchased by way of competitive bidding. The Head of Budget Agency explained that the purchases made were of an emergency nature.

The Audit Office recommends that the Ministry takes the necessary steps to ensure that all payment vouchers are properly supported by the relevant documentations before payments are completed. (2004/71)

425. Amounts totalling \$13.301M were expended on fuel and lubricants for 30 motor vehicles, 13 motor cycles and 4 outboard engines. Partial submissions were made for 3 vehicles. In the circumstances, it could not be determined whether effective control was exercised over the use of these vehicles. The Head of Budget Agency explained that the log books were misplaced.

The Audit Office recommends that the Ministry put in place measures to ensure that all log books are properly maintained and secured. (2004/72)

426. According to the Appropriation Accounts amounts totalling \$459.118M were expended on Contributions to Local and International Organisations. The following is a breakdown of the payments made:

Name of Organisation	Amount \$'000
Local Organisations	413,012
International Organisations	46,106
Total	459,118

427. In relation to the amount of \$413.012M expended on Contributions to Local Organisations, the following is a breakdown of the payments made:

Name of Organisation	Amount \$'000
National Agricultural Research Institute	190,103
Guyana School of Agriculture	108,390
MMA/ADA	35,073
New Guyana Marketing Corporation	35,073
National Dairy Development Programme	30,933
Pesticides and Toxic Chemicals Control Board	13,040
Others	400
Total	413,012

428. The National Agricultural Research Institute (NARI) was last audited in respect of 2003. Financial statements for the year 2004 have been submitted for audit at the time of reporting. The amount \$190.103M was verified as having been received by NARI but in the absence of audited accounts it could not be determined whether this amount was properly expended.

429. The Guyana School of Agriculture (GSA) was last audited in respect of 2002. At the time of reporting, financial statements for the years 2003 and 2004 have been submitted for audit and the audits are in progress. The amount \$108.390M was verified as having been received by GSA but in the absence of audited accounts it could not be determined whether this amount was properly expended.

430. The MMA/ADA was last audited in respect of 2003. At the time of reporting, financial statements for the year 2004 have been submitted for audit at the time of reporting. The amount \$35.073M was verified as having been received by MMA/ADA but in the absence of audited accounts it could not be determined whether this amount was properly expended. In relation to the New Guyana Marketing Corporation (NGMC) the last set of audited accounts was in respect of 2003. At the time of reporting, the financial statements for 2004 were received and the audit is in progress.

431. The National Dairy Development Programme (NDDP) was last audited in respect of 2003. The amount \$30.933M was verified as having been received by NDDP but in the absence of audited accounts it could not be determined whether this amount was properly expended.

432. In relation to the Pesticides and Toxic Chemicals Control Board (PTCCB) the last set of audited accounts was in respect of 2004. The Audit Office issued an unqualified report on these accounts. The Board made a net profit of \$1.744M compared with a profit of \$2.808M for the previous year. The accumulated surplus was \$12.276M.

Other Matters

433. Seventy – seven payment vouchers valued at \$4.826M were not presented for audit. Of this amount forty – seven payment vouchers valued at \$3.325M relates to other charges. Further, forty seven cheque orders valued at \$12.818M remain outstanding as at 30 September 2005.

The Audit Office recommends that the Ministry make a special effort to locate these vouchers and supporting documentation and present them for audit examination. (2004/73)

The Audit Office also recommends that the Ministry put in place mechanisms to expedite the clearing of cheque orders through the submission of bills, receipts and other supporting documents to substantiate the payments made. Meanwhile, the Ministry should make every effort to clear the outstanding cheque orders and inform the Audit Office of the results. (2004/74)

434. According to the Appropriation Account, the following allotment transfers were reflected under Programme 4 – Hydrometeorological Services under twelve line items, however, despite several request from the Ministry of Agriculture and Ministry of Finance, no documentation was produced to verify the allotment transfers.

Line Item	Amount in App. Account \$'000	Amount Verified \$'000	Difference not verified \$'000
6222 – Field Materials and Supplies	(66)	0	(66)
6223 – Office Materials and Supplies	400	0	400
6224 – Print and Non-Print	310	144	166
6242 – Maintenance of Buildings	840	1,456	(616)
6261 – Travelling and Subsistence	(420)	0	(420)
6265 – Other Transport and Travelling	(1,177)	(777)	(400)
6281 – Security Services	(80)	0	(80)
6282 – Equipment Maintenance	447	30	417
6284 – Other	501	6	495
6291 – National and Other Events	216	0	216
6302 – Training (Including Scholarships)	(100)	0	(100)
6322 – Sub & Contrib. to International Org.	488	0	488

The Audit Office recommends that the Ministry take the necessary steps to secure the documentation for all allotment transfers and to have them readily available for audit examination. (2004/75)

435. A master inventory was not produced for audit for the year under review. This matter was brought to your attention in my previous report. The Head of Budget Agency explained that this is an ongoing exercise.

The Audit Office again recommends that the Ministry take the necessary action to have a master inventory of the Ministry's assets be prepared and produced for audit verification. (2004/76)

Capital Expenditure

Subhead 13001 – Agricultural Sector Support Programme

436. The sum of \$185M was allocated for (a) the completion of the design and feasibility studies for drainage and irrigation areas, (b) reorganization of land management and administration systems (c) conducting aerial and mapping surveys, (d) conducting geodetic and cadastral surveys and (e) commencement of drainage and irrigation works for nine selected areas. A supplementary provision of \$202.398M was approved, giving a revised allocation of \$387.398M. Amounts totalling \$387.394M were expended.

437. The Project is funded jointly by the Inter-American Development Bank and the Government of Guyana under Loan Agreement No. 966/SF-GY and Grant Agreement No. ATN/SF 5098 – GY and is subject to separate financial reporting and audit. The agreement was signed on 9 August 1996 and was scheduled for completion thirty-six months thereafter. However, three extensions were granted and the project came to a close on 9 November 2004. An examination of the audited statements for 2004 revealed an expenditure of \$364.996M giving a difference of \$22.398M. This difference resulted from (a) seven disbursements totalling \$23.066M for the year 2003 now being brought to account and (b) three amounts totalling at \$668,016 which represents differences due to insufficient funds and fluctuation in exchange rates.

438. The following is a breakdown of the audited expenditure:

Description	Amount \$'000
Design and studies	253,295
Land Administration and Regularisation Tenure	66,539
Guyana Lands and Surveys Commission	30,498
Operating Costs	14,664
Total	364,996

439. The amount of \$253.295M was expended on Design and Studies represents payments made for consultancy services for feasibility studies for Drainage and Irrigation, regularization for increase in agricultural productivity in various areas and the preparation of support services. The amount was verified as being properly incurred.

440. The amount of \$66.539M which was expended on Land Administration and Regularisation Tenure represents the purchase of fixed assets, payment to consultants, and grants to the Water Users Association (WUA). In relation to the grants to WUA, the assets purchased by the Association were not marked to readily identify them as property of the Association.

The Audit Office recommends that the Management of the Programme in collaboration with the members of the Association take the necessary steps to mark the assets so that they can be readily identified. (2004/77)

441. In relation to the amount of \$30.498M expended on Guyana Lands and Surveys Commission (GLSC) represents payments made for the purchase of fixed assets, consultancy services and modification of the GLSC building. The expenditure was verified as having been properly incurred and the assets purchased were properly brought to account in the records of the Project and the Commission.

442. The amount of \$14.664M shown as operating costs represent payments made for salaries, gratuities, stationery and the running costs of vehicles. The expenditure was verified as having been properly incurred.

Subhead 13002 – Rehabilitation of Drainage and Irrigation Areas

443. The sum of \$400M was allocated for the rehabilitation and construction of drainage and irrigation canals and structures, installation of pumps and provision of operation costs. According to the Appropriation Account amounts totalling \$370.626M were expended. The following is a breakdown of the expenditure:

Description	Amount \$'000
Warrants to Regions 2,4,5,6, and 10	94,505
Rehabilitation of drains, channels etc	80,091
Rehabilitation of EDWC	26,718
Rehab. and construction of culverts	16,114
Repairs and installation to pumps	15,696
Rehab of revetments	15,651
Rehab of embankments	12,173
Rehab and const of sluices	11,809
Security charges	9,776
Rehab of irrigation checks	4,685
Making and filling of cuts	2,558
Miscellaneous	1,730
Operating Costs	79,120
Total	370,626

444. The amount of \$94.505M was expended on emergency works Inter-departmental warrants were issued to Regions 2, 4, 5, 6 and 10. The following is a breakdown of the warrants according to the Regions:

Description	Amount \$'000
Region 2	9,089
Region 4	31,071
Region 5	17,982
Region 6	31,765
Region 10	4,598
Total	94,505

445. Despite several requests, the financial returns for the warrants issued were not produced for audit examination. As a result, it could not be easily determined whether all the funds issued by way of inter-departmental warrants were exhausted and whether the monies were expended for the purposes intended.

446. The amount \$80.091M was expended on the rehabilitation of drains, channels and trenches in drainage and irrigation areas. The following is a breakdown of the works according to the authority limits:

Authority Limits	No. of Contracts	Amount \$'000
Below \$180,000	6	683
\$180,000 to \$450,000	10	3,041
\$450,000 to \$9M	48	76,367
Total	64	80,091

447. An examination of the above contracts and the related expenditure revealed the following observations:

- Included in the contracts awarded by the Ministerial Tender Board (MTB) were four contracts valued at \$16.783M which were awarded in prior years. As at 31 December 2003, amounts totalling \$11.814M were paid to the contractors. As at 31 December 2004, amounts totalling \$4.558M were paid on the contracts awarded, bringing the total amount paid on the contract to \$16.399M; and
- In addition, thirty-seven contracts totalling \$52.557M were awarded by waiver of tender board procedures.

448. Four contracts valued at \$28.531M were awarded for the rehabilitation of various areas of the East Demerara Water Conservancy (EDWC). An examination of this expenditure revealed the following observations:

- One of the four contracts was awarded by way of the three quotation system, one by the MTB, and the other two by the Central Tender Board (CTB). An examination of the latter three contracts revealed the following:
 - (a) The contract for the rehabilitation of the East Demerara Water Conservancy (EDWC) between Ann's Grove and Annadale was awarded by CTB to the lowest bidder in the sum of \$10.981M in August 2004. As at 31 December 2004, amounts totalling \$10.379M were paid to the contractor;
 - (b) The contract for the rehabilitation of the EDWC between Flagstaff to Ann's Grove was awarded by CTB to the lowest bidder in the sum of \$12.281M in August 2004. As at 31 December 2004, amounts totalling \$11.614M were paid to the contractor;

- (c) The contract for the rehabilitation of the EDWC between Flagstaff and Maduni was awarded by MTB by waiver of tender board procedures in the sum of \$4.947M in August 2004. As at 31 December 2004, amounts totalling \$4.403M were paid to the contractor; and
- (d) Physical verifications of the above contracts revealed that the above works were completed and were carried out according to the specifications of the contracts.

449. Amounts totalling \$16.114M were expended on the rehabilitation and construction of culverts in Timehri, Essequibo Coast, Corentyne, Wakenaam, Region 10, and Leguan. An examination of this expenditure revealed the following:

- Nine contracts valued at \$33.838M were awarded by the MTB. Of the contracts awarded, four were by way of waivers, three to the 2nd lowest bidders since the lower bidders had other jobs and did not fulfill all the requirements of the tender, one to the sole bidder and the other to the lowest bidder. As at 31 December 2004, amounts totalling \$14.115M were paid on eight of these contracts; and
- Included in the nine contracts awarded is a contract valued at \$4.540M which was awarded by the MTB in 2003. As at 31 December 2003, amounts totalling \$2.313M were paid to the contractor. As at 31 December 2004, amounts totalling \$1.999M were paid, bringing the total amount paid on the contract to \$4.312M.

450. The amount of \$15.696M was expended on the repairs to pumps in Regions 2, 3 and 4. An examination of this expenditure revealed that six contracts valued at \$15.696M were awarded for repairs to pumps. Three of the six contracts were awarded by way of a system of quotations and the other three by waiver of tender board procedures. As at 31 December 2004, the full sums were paid on the contracts.

451. The amount of \$21.173M was expended on the rehabilitation of revetments. An examination of this expenditure revealed that seven contracts valued at \$21.801M were awarded for the rehabilitation of revetments in Lilendaa, Essequibo Coast, Boerasirie, Buxton, Leguan, Jonestown and the Ministry of Agriculture compound. Six of the seven contracts were awarded by the MTB, of which four were awarded to the lowest bidders and two to the 2nd lowest bidders on the grounds that the lower bids were too low and did not satisfy the tender requirements. As at 31 December 2004, amounts totalling \$21.173M were paid on these contracts.

452. Physical verifications of the above contracts revealed that the above works were completed and were carried out according to the specifications of the contracts.

453. The amount of \$12.173M was expended on the rehabilitation of embankments. An examination of this expenditure revealed the following observations:

- Four contracts valued at \$13.458M were awarded by MTB for the rehabilitation of embankments in Mahaicony, Maria's Lodge, Essau Jacob and Crabwood Creek. Three of the four contracts were awarded to the lowest bidders and the other one to the 2nd lowest bidder on the grounds that the lower bid did not satisfy the requirements of the tender. As at 31 December 2004, amounts totalling \$12.173M were paid to the contractors; and
- Physical verifications of the above contracts revealed that the above works were completed and were carried out according to the specifications of the contracts.

454. The amount of \$11.809M was expended on the rehabilitation and construction of sluices in various D&I areas. An examination of this expenditure revealed the following observations:

- Seven contracts valued at \$18.592M were awarded for the rehabilitation and construction of sluices. Six of the seven contracts were awarded by MTB. Included in these six contracts is a contract valued at \$5.110M which was awarded in 2003. As at 31 December 2003, amounts totalling \$3.401M were paid to the contractor. As at 31 December 2004, amounts totalling \$1.676M were paid, bringing the total amount paid on the contract to \$5.027M;
- Three of the other five contracts were awarded to the lowest bidders and the other two were awarded by way of waiver of tender board procedures for the rehabilitation and the construction of sluices in Buxton, Somersets and Berks, Salem, Mosquito Hall and Belfield. As at 31 December 2004, amounts totalling \$10.029M were paid on these contracts; and
- Physical verifications of the above contracts revealed that the above works were completed and were carried out according to the specifications of the contracts.

455. The amount of \$9.776M was expended on security services for armed guards for the EDWC, drainage pumps, boats and vehicles. Thirteen contracts were awarded, of which seven valued at \$9.286M were awarded by the MTB by waiver of tender board procedures. As 31 December 2004, the full sums were paid on the contracts.

456. The sum of \$2.558M was expended on two contracts awarded for the making and filling of cuts along access dams in the Cane Grove area. One of the two contracts was awarded by MTB in the sum of \$3.429M by way waiver of tender board procedures. As at 31 December 2004, amounts totalling \$2.558M were paid on these contracts. Physical verifications of the contracts revealed that the works were completed and were carried out according to the specifications of the contracts.

457. In relation to the amount of \$80.850M expended on the operational costs of the D&I board, the following are the details of the expenditure:

Description	Amount \$'000
Employment Costs	62,104
Vehicle services and running expenses	9,175
Travelling and subsistence	4,014
Utility charges	1,331
Advertisement	1,319
Stationery	1,146
Miscellaneous	1,761
Total	80,850

458. An examination of this expenditure revealed the following observations:

- The amount of \$62.104M was expended for salaries, gratuities, overtime and allowances to twenty-five staffs attached to the D&I Board. The expenditure was verified as being properly expended in accordance with the contract documents and all related records were maintained;
- An examination of the National Insurance Scheme (NIS) schedules revealed six instances where NIS deductions were paid over to NIS on an average of one month late than the specified time, resulting, in interest amounting to \$19,215 being charged to the D&I Board. At the time of reporting, this amount has not been paid;
- The amount of \$9.175M was expended on the purchase of fuel and lubricants, and the servicing for seven vehicles under the control of the D&I Board. Log books were produced and examined and found to be accurately maintained;
- The amount of \$1.331M was expended on telephone and electricity charges. The Board has under its control thirteen telephones of which one was opened to overseas calls and one was opened to cell calls. An overseas calls register was maintained and calls made were authorised as official. The amount of \$854,146 was expended on three electrical meters located at Head Office and Tarlogie. The amount was verified as having been properly expended; and
- All other expenditures were verified as being properly incurred.

Subhead 13006 – Purchase of Equipment

459. The sum of \$210M was allocated for the purchase of equipment. However during the year under review no expenditure was incurred. There was no evidence that this expenditure was re-budgeted for in 2005.

Subhead 17003 – National Agricultural Research Institute (NARI)

460. The sum of \$8.5M was allocated for (a) construction of a mushroom house at Mon Repos, (b) rehabilitation of ant bait facility and the purchase of equipment for seed laboratory and organic farming. The full sum was expended on the construction of a mushroom house, rehabilitation of ant bait facility, promotion of organic farming and purchase of equipment and the refurbishing of livestock facilities and pasture plot. An approved change of programme was seen to facilitate the expenditure. This expenditure was verified as being properly incurred and completed according to the specifications of the contracts.

Subhead 17004 – Guyana School of Agriculture (GSA)

461. The sum of \$3M was allocated for the rehabilitation of the dormitories and the plant science building. According to the Appropriation Account, the full sum was expended. However, an examination of the records at GSA revealed that amounts totalling \$2.427M were expended on a contract awarded for the rehabilitation of the dormitories and the plant science building, resulting in a difference of \$572,633 being unspent, thus, overstating the Appropriation Account by the said amount. This amount should have been refunded to the Consolidated Fund. The Accountant explained that the amount was retained to pay the contractor his final payment when the works were completed in 2005. At the time of reporting the works were completed and physically verified.

Subhead 17005 –National Dairy Development Programme (NDDP)

462. The sum of \$4.3M was allocated for (a) purchase of 2 motorcycles, 1 fiberglass boat, and engine (b) upgrading and establishment of pastures in Region 2 - 6 and the purchase of office furniture and equipment. According to the Appropriation Account, sums totalling \$3.772M were expended on the upgrading and establishment of pastures in Region 2 - 6, the purchase of 4 motorcycles and office furniture and equipment. The difference of \$528,038 was refunded to the Ministry of Agriculture on 7 March 2005. The items purchased were verified as being received and recorded in the books of the Programme.

Subhead 17007 - Extension Services

463. The sum of \$1.4M was allocated for the purchase of 2 wooden boats, 248HP outboard engines and the purchase of office furniture and equipment including writing desks, office chairs, filing cabinets and fans. According to the Appropriation Accounts, amounts totalling \$1.375M were expended on the purchase of a projector, office furniture, air-condition units and fans. The items purchased were verified as being received and properly brought to account on the inventory of the Crops and Livestock Department.

Subhead 21001- Hydrometeorology

464. The sum of \$14M was allocated for the weather satellite work station (b) acquisition of radar equipment and (c) the construction of a new tower. Amounts totalling \$3.481M were expended on the rehabilitation of the Hydromet building and emergency repairs to the steps of the building. Two contracts valued at \$4.223M were awarded by the MTB to the lowest bidder. An approved change of programme was seen for the emergency renovations of the Hydromet building. As at 31 December 2004, amounts totalling \$3.481M were paid on the contracts and the works were verified as being completed. As can be noted, no work was carried on the projects as stated in the Project Profile for the year under review.

Subhead 25013 - Project Evaluation and Equipment

465. The sum of \$1.2M was allocated for the purchase of fans, desks, chairs, refrigerator, and an air condition unit. According to the Appropriation Accounts, amounts totalling \$1.138M were expended on the purchase of office furniture and equipment including nine metal cabinets, three AC units, two television sets and accessories, one refrigerator and three executive chairs. Physical verification of the items purchased revealed that they were not marked to readily identify them as property of the Ministry.

The Audit Office recommends that the Ministry's Administration immediately take the necessary to have all assets properly identified as property of the Ministry. (2004/78)

Subhead 33005 – Intermediate Savannah Programme(INSAP)

466. The sum of \$2.5M was allocated for the promotion of agricultural and agro-industrial development in the Intermediate Savannahs. The full amount was expended. However, an examination of the records kept at INSAP revealed that amounts totalling \$2.643M were expended on the operational costs of the Programme. The difference of \$142,554 was met from NARI funds. The amounts expended were verified as being properly expended according to the profile.

Subhead 33006 – New Guyana Marketing Corporation (NGMC)

467. The sum of \$3M was allocated for (a) renovation of the central packaging facility and (b) purchasing of equipment for the central packaging facility. According to the Appropriation Account the full sum was expended, however, an examination of the NGMC records revealed that amounts totalling \$2.468M were expended on two contracts awarded for the works to be carried out on the storage building and fence of the Central Packaging Facility and Architect fees. The difference of \$532,113 was retained by the Corporation to facilitate final payments to the contractor, thus, the Appropriation Account was overstated by this amount. This amount should have been refunded to the Consolidated Fund. At the time of the audit March 2005, the works were still on going and the amount was still outstanding to the contractor.

DIVISION 509 - RURAL SUPPORT PROJECT

468. The sum of \$368.778M was allocated for (a) rehabilitation of drainage and irrigation structure,(b) upgrading of basic public support services/facilities, (c) providing assistance and training for small scale farmers (d) provision for credit facilities for farmers (e) provision of technical training and conducting technical and socio-economic studies. A supplementary provision of \$133.175M was approved, giving a revised allocation of \$501.953M. According to the Appropriation Accounts, amounts totalling \$501.339M were expended.

469. The Project is funded by the International Fund for Agricultural Development and the Caribbean Development Bank based on an agreement entered into in September 1998. An examination of the audited financial statements of the Project for 2004 revealed an expenditure of \$398.398M giving a difference of \$102.941M. This difference was due to (a) disbursements of \$76.621M made in 2003 now being brought to account and (b) the amount of \$26.320M being over released to the Project by the Ministry of Finance. This amount would be expended in 2005.

470. The following is a breakdown of the audited expenditure:

Description	Amount \$'000
Upgrading of Public Facilities	182,199
Credit to IPED	121,481
Salaries and Gratuities	45,455
Administrative Expenses	48,241
Other	1,022
Total	398,398

471. An examination of this expenditure revealed that the following projects were carried out:
- The rehabilitation of thirteen structures at Vergenoegen, Maripa WUA, Hibernia, Charity, Pouderoyen, Fairfield/Vilvoorden, Supenaam, Santa Mission, Aurora, Alik, Lanaballie, Berbissaiballi and Middlesex;
 - The construction of two day care centers at Den Amstel and Suddie, two resource centers at Johanna Ceceilia and Perservance, one multi-purpose center at Leonora, and one youth center at Capoey;
 - The rehabilitation and excavation of channels and pastures at Den Amstel Pasture, Wales/Vive La Force, Leonora, Hague, Sommersets and Berks, Little Tri Best and Dekindren;
 - The supply of equipment and appliances to the centers at Perseverance, Leonora, Capoey, Anna Regina Seed padi Lab and Fish Culture Station;
 - The construction of two seed padi bonds at Crane and Lima Sparta and one seed padi laboratory at Anna Regina;

- The construction of roads at Mashabo, Capoey and Naamyreck;
- The payment for engineering and technical support services in Regions 2 and 3;
- The payment for consultancy services;
- The construction of signboards for Johanna Ceceilia, Perseverance, Capoey Resource Centre, Crane, Aliko, Lanaballie and Berbissiballi; and
- The retention fees for Tapacuma Argo Processing Unit - Region 2.

472. Physical verifications of the above Projects revealed the following observations:

- (a) In relation to the contracts for Berbissalli and Lanaballi, the walls of the newly excavated channels have caved in at some locations along the length of the channels in. At the time of physical inspection, the works are still on-gong and the contractor is expected to remedy this situation;
- (b) The contracts in relation to Little Tri-Best, Supenaam Farmers Wharf, and Santa Mission were 95% completed, and the contracts relating to Pouderoyen and Charity Nurseries were completed. The works were verified as having been done in compliance with the specification of the contracts;
- (c) The contracts for works at MiddleSex/Pomona and Fairfield/ Vilvoorden, the works were not completed. It was explained by the Project Manager that the contractor had stopped the work without any valid reasons. At the time of reporting steps were being taken to terminate these contracts; and
- (d) Physical verification of the Mashabo and Capoey roads revealed that the crusher run was thinly spread and did not meet the required specification of the contracts. The contractor for the Mashabo contract was expected to remedy the defects of this contract since it was in the liability defects period. The Capoey Road contract was suspended upon the advice by the Minister of Agriculture due to the poor quality of work being given by the contractor.

The Audit Office recommends that the Ministry's Administration in collaboration with the Project's Management take the necessary steps to ensure that the defective works mentioned above are rectified before final payments are made to the contractors. (2004/79)

473. The amount of \$121.481M represents payments made to Institute of Private Enterprise (IPED) for the disbursement of short term loans to Project beneficiaries. The amount of \$1.411M representing 2% interest earned for the year under review was verified as being received and properly brought to account.

474. The above amount of \$45.455M was expended on salaries, gratuity, NIS contributions, and vacation allowances for the staff attached to the Project. An examination of this expenditure revealed that the contract for the Project Manager expired on 30 September 2004. However, at the time of the audit in April 2005, there was no evidence to indicate that the contract was renewed. Notwithstanding this, the Project Manager was still in receipt of all salaries and allowances after the expiry date of his contract. The Head of Budget Agency explained that the contract was issued to the Project Manager on 26 April 2005 for the period 1 October 2004 to 30 September 2005 and this was verified.

475. The amount of \$28.575M was expended on administrative expenses such as the purchase of stationery, office furniture and equipment, the payment of utility and security charges and other miscellaneous charges. The amounts were verified as being properly incurred and accounted for in the records of the Project.

DIVISION 510 - MMAIII

476. The sum of \$77M was allocated for (a) rehabilitation of Abary conservancy dam and canals, (b) realignment, land titling and cadastral surveys, (c) provision of state services and (d) rehabilitation of drainage and irrigation structures in the Profit/Foulis areas. The full amount was expended on civil works, agricultural development and general administration. The amount was verified as being received by MMA/ADA Project. However, due to the absence of audited accounts for the year under review, it could not be easily determined whether the amounts were expended for the purposes intended.

DIVISION 512 - ARTISANAL FISHERY

Subhead 12011 - Aquacultural Development

477. The sum of \$2M was allocated for the construction of ponds, spawning tank, and storage bond. According to the Appropriation Accounts, amounts totalling \$1.946M were expended on the construction of earthen ponds at the Aquaculture Farm at Mon Repos and cost for advertisements. The contract for the construction of the earthen pond and the storage bond was awarded by the CTB to the lowest bidder in the sum of \$2.224M. As at 31 December 2004, the amount of \$1.9M was paid to the contractor and the works were verified as being completed according to the specifications of the contract.

AGENCY 23 & DIVISION 529
MINISTRY OF TOURISM, INDUSTRY & COMMERCE

Current Expenditure

478. An examination of the Schedule of Contributors to the National Insurance Scheme for December 2004 revealed five instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme.

479. According to the National Scheme Act, all deductions are required to be paid over to the Scheme no later than the fifteenth day of the following month, failing which penalties and interest are imposed on defaulting employees. The Ministry has, however, not been timely in discharging this responsibility, in that on seven occasions, payments were made on average sixty-seven days later.

480. Amounts totalling \$22.453M were expended on electricity charges. However, an electricity charges register was not kept for the period under review to record all charges. In addition, the number of meters under the control of the Ministry and their location could not have been ascertained.

481. Master and sectional inventories were not maintained during the period under review. In the circumstances, it could not be satisfactorily determined whether all assets under the control of the Ministry were duly accounted for and properly safeguarded.

Capital Expenditure

482. Amounts totalling \$6.5M were voted for the rewiring of the Ministry's building and the construction of revetment to protect the annex. Amounts totalling \$6.466M were expended as follows:

Description	Amount \$'000
Rewiring Ministry's building	2,569
Purchase of electrical items	1,778
Rehabilitation of building	1,558
Revetment works and construction of fence	561
Total	6,466

483. As can be noted, rehabilitation works were done to the Ministry's building. However, there was no evidence that approval was granted for a change of programme to undertake the works. Nine contracts totalling \$1.558M were awarded to execute the works. As at 31 December 2004, the full contract sums were paid to the contractors.

484. The contract for the rewiring of the Ministry's building was awarded in 2003 in the sum of \$5.052M to the sole bidder. As at 31 December 2003, a mobilisation advance of \$1.010M was paid to the contractor. The contractor was paid amounts totalling \$2.230M during the period under review. At the time of reporting, the works were completed. The difference of \$339,170 represents the payment for consultancy services and electrical works to the generator.

Subhead 25024 – Office Equipment

485. The sum of \$1.7M was provided for the purchase of office equipment including desks, chair and alarm system. Amounts totalling were expended on the purchase of computers, desks, chairs, filing cabinets, television, air conditioning unit, fans, VCR and DVD player. The items purchased were verified as having been received but were not inventorised. In addition, they were marked to readily identify them as State property.

Subhead 41001 – Tourism Development

486. The sum of \$5.4M was allocated for installation of solar system at Kaitour guest house and purchase of projector. Approval was given for a change of programme to allow the use of \$500,000 to purchase furniture and equipment for the Guyana Tourism Authority. Amounts totalling \$4.905M were expended as follows:

Description	Amount \$'000
Installing solar system at Kaitour guest house	3,715
Purchase of furniture and equipment	1,098
Repairing water system at Kaitour guest house	92
Total	4,905

487. The contract for the installation of the solar system at Kaitour guest house was awarded in the sum of \$3.715M. As at 31 December 2004, the full contract sum was paid to the contractor and the works were completed. Due to the inaccessibility of the area at the time of the audit, the works could not have been verified. Reliance was placed on the certificate of satisfactory completion issued by the Ministry.

488. Amounts totalling \$1.099M were expended to purchase computers, photocopier, workstation, desks and filing cabinets for the Guyana Tourism Authority resulting in an excess expenditure of \$598,544 which was therefore deemed as unauthorised. Notwithstanding the above, the items purchased were verified as having been received by the Authority

AGENCY 31 & DIVISIONS 517-521 & 548
MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS

Current Expenditure

489. The staffing situation in all areas of the Ministry as reflected in the payrolls for December 2004 is shown below:

Description	Authorised	Actual	Vacant
Administration	19	9	10
Senior technical	19	11	8
Other technical & craft skilled	41	23	18
Clerical & Office support	48	36	12
Semi-skilled operatives & unskilled	26	24	2
Contracted employees	0	1	(1)
Total	153	104	50

490. From the above it can be seen that the staffing situation of the Ministry as reflected in the payrolls for December 2004 indicated a vacancy level of 32% of its authorised staff strength. It is obvious that the actual level of staffing would have had an adverse impact on the operations of the Ministry and in particular on the level of internal control necessary to ensure adequate checks and balances. This matter was drawn to attention in my previous reports. The Head of the Budget Agency explained that the staffing situation was because of the inability of the Ministry to employ staff and replace those who resigned because of a Public Service employment freeze. However, the Head of the Budget Agency further stated that he sought permission to employ staff where there was a critical need.

The Audit Office recommends that the Ministry seek to urgently address the staffing situation, especially in view of the fact that the Ministry is the largest in terms of expenditure and where enormous amounts of capital works are undertaken. (2004/80)

491. It is a requirement for cheque orders to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of the payments made. However, an examination of the cheque orders register revealed that one hundred and fourteen cheque orders valued \$25.873M were cleared after forty or more days had elapsed and not within the stipulated sixteen days period. The Head of the Budget Agency explained that efforts would be made to ensure that there is compliance with the system as it relates to the clearing of cheque orders. In addition, twenty-eight payment vouchers totalling \$6.812M were not presented for audit examination. It was explained that every effort would be made to locate these vouchers and present them for audit examination.

The Audit Office recommends that the Ministry make a special effort to locate the vouchers referred to above along with the supporting documents and present them for audit examination. (2004/81)

492. Amounts totalling \$7.052M were expended on the purchase of materials, equipment & supplies. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded and the items purchased were received and properly brought to account.

493. Included in the sum of \$61.298M expended on rental of buildings were amounts totalling \$46.447M for the rental of three buildings for CARICOM, \$14.844M for the rental of three buildings for the Magistrates' Court and \$7,000 for the rental of the Post Office Corporation Building. The amounts expended were in conformity with the various rental agreements and were supported by adequate documentation.

494. In relation to the Maintenance of Buildings, amounts totalling \$26.080M were expended, as follows:

Description	Amount \$'000
Repairs to 10 buildings at Echilibar Villas	6,821
Repairs to works buildings	4,066
Repairs to 3 Government Flats	2,691
Rehabilitation to Colgrain House	2,382
Electrical works	1,757
Repairs to Oranaipai Tower	1,735
Rehabilitation to PM's Residence	998
Termite treatment	983
Repairs to AC units	797
Works done at Plaisance	791
Rehabilitation to Merle house	682
Rehabilitation to building at Carmichael Street	470
Miscellaneous	1,907
Total	26,080

495. Sixteen contracts valued at \$6.821M were awarded for repairs to the ten buildings at Echilibar Villas, involving mainly plumbing, painting, carpentry and electrical work. Of these sixteen contracts, eleven totalling \$826,363 were below the limit of \$180,000, while the remaining five totalling \$5.995M were tendered for and awarded to the lowest bidders. There were also four approved variations totalling \$516,620 for these contracts. These works were completed and physically verified.

496. Four contracts totalling \$4.066M were awarded for the repairs of four buildings at the Ministry of Works Compound. Of these four contracts, two valued at \$1.885M were between the limits of \$450,000 and \$6M and had approved variations totalling \$360,810. Both of these contracts were awarded to the lowest bidders.

497. Three contracts valued at \$2.691M were awarded for the maintenance of three other Government buildings and involved mainly plumbing, electrical and carpentry works. Of these three contracts, two valued \$2.530M, which were awarded to the lowest bidders, were between the limits of \$450,000 and \$6M and had approved variations totalling \$159,700, while the contract for the rehabilitation of Colgrain House was awarded to the lowest of three bidders in the sum of \$1.693M. There was an approved variation of \$708,385 giving a revised contract sum of \$2.512M. As at 31 December 2004, amounts totalling \$2.382M were paid.

498. Six contracts totalling \$1.757M were awarded to the lowest bidders for electrical works carried out at the PEU building, the Prime Minister's Office, Transport and Harbours building and the Ministry of Works building, while four contracts valued \$1.735M were awarded for rehabilitation and maintenance of Oranapai Tower. An amount of \$1.501M was spent for the rehabilitation of the stair-case for which the lowest bidder was chosen, while all other payments were for petty works below the limit of \$180,000.

499. Three contracts totalling \$997,969 were awarded for the upgrading of potable water system, servicing of antennas and additional works at the Prime Minister's residence. The contract for the upgrading of the potable water supply was awarded to the second lowest of three bidders in the sum of \$201,560 on the basis that the lowest bid of \$174,164, which was below the Engineer's estimate of \$211,761, was considered inadequate to completed the works. As at 31 December 2004, the full contract sum was paid to the contractor.

500. With respect to the treatment of termite amounts totalling \$983,100 was spent, while eight contracts totalling \$796,520 were awarded for installation and repairs to air condition units at the mechanic's office, the computer room, the project manager's office, among other locations.

501. The contract for rehabilitation works at Plaisance was awarded to the lower of the two bidders in the sum of \$790,864. As at 31 December 2004, the total contract sum was paid and the works were completed and physically verified, while amounts totalling \$1.115M were spent on Janitorial and Cleaning Supplies. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded and the items purchased were received and properly brought to account.

502. Amounts totalling \$62.938M were expended on Maintenance of Infrastructure, including roads, sea and river defences and other infrastructure. The following is a breakdown of the expenditure:

Description	Amount \$'000
Purchase of road building materials	31,267
Wages and salaries	21,957
Maintenance of roads	4,182
Transportation costs	2,122
Purchase of drums	1,196
Miscellaneous	2,214
Total	62,938

503. Fourteen contracts valued \$31.267M were awarded and approved by Cabinet for the purchases of asphaltic concrete, 475 tons of hot-mix, bitumen, emulsion and crusher run for the maintenance of roads. As at 31 December 2004, the full contract sums were paid.

504. Amounts totalling \$21.957M were spent on wages and salaries for employees who were contracted to work on the maintenance of roads, while amounts totalling \$4.182M were expended on ten contracts for the rehabilitation of thirteen roads. Of these ten contracts, four valued \$362,000 were below the limit of \$180,000, three valued \$1.195M were between the limits of \$180,00 and \$450,000 and three valued \$2.967M between the limits of \$450,000 and \$6M, which were awarded to the lowest bidder in each instance.

505. Twelve contracts totalling \$2.122M were awarded for the transporting of road building material, of which seven valued \$420,000 were below the limit of \$180,000, three valued \$431,000 were between the limits of \$180,000 and \$450,000, and two valued \$1.271M were between the limits of \$450,000 and \$6M. Approvals were seen for all the contracts issued and as at 31 December 2004, the full contract sums were paid.

506. Amounts totalling \$1.196M were expended on four contracts for the purchase of drums, while amounts totalling \$2.214M were expended on repairs to vehicles, sign painting, sanitation works, advertisements, purchase of one brush-cutter, protective gears and paint. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded

507. Amounts totalling \$14.908M were expended for the Maintenance of Bridges. Below is a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation of four bridges	8,145
Rehabilitation of roads	6,563
Cleaning of overhanging trees	200
Total	14,908

508. Four contracts totalling \$8.145M were awarded to the lowest bidders for the rehabilitation of bridges at Bartica, Corentyne, West Coast Demerara and Georgetown. As at 31 December 2004 the entire contract sums were paid, while amounts totalling \$6.563M were expended on two contracts awarded to the lowest bidders for the rehabilitation of roads.

509. In relation to the maintenance of sea and river defences, amounts totalling \$28.867M were expended. The following is a breakdown of the expenditure:

Description	Amount \$'000
Supply of armour layer rocks	25,000
Inspection and rebuilding of sea defence	1,180
Purchase of cement and poly sacks	936
Weeding and cleaning	747
Miscellaneous	1,004
Total	28,867

510. The contract for the supply of armour rocks and gabion stones to Regions 2, 3, 4, and 6, was awarded to the lower of two bidders in the sum of \$51.5M by Central Tender Board and approved by Cabinet. As at 31 December 2004 an amount of \$25M was paid to the contractor.

511. Two contracts valued \$1.180M were awarded for inspection and rebuilding of sea defence. The contract for the rebuilding of sea defence at Stewartville was awarded to the second lowest bidder in the sum of \$629,600 due to the lowest bidder being disqualified. As at 31 December 2004 the entire contract sum was paid.

512. Amounts totalling \$934,940 were expended on the payment of several contracts for the purchase of polysacks, cement and polythene bags, while eight contracts totalling \$746,840 were awarded for weeding and cleaning. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred, in accordance with the contractual agreements made, and recorded, while amounts totalling \$1.004M were expended on repair works to sea defence at Hague and Cornelia Ida, electrical works, flood projects and payment of wages.

513. Amounts totalling \$27.377M were expended on Maintenance of Other Infrastructure. Below is a breakdown of the expenditure:

Description	Amount \$'000
Maintenance of forty Hinterland airstrips	19,271
Electrical works	2,272
Purchase of road marking paint	2,186
Weeding of embankment	2,185
Miscellaneous	1,463
Total	27,377

514. The amount of \$19.271M was expended on the maintenance of forty Hinterland Airstrips which involved repainting of signs and runway markings, erecting of fences, weeding and changing windsocks. These works were executed by one hundred and thirty-six contracts. Ten of these contracts valued \$6.636M were awarded by the Departmental Tender Board. Of these ten contracts, seven were awarded to the lowest bidders, two to the second lowest bidder on the basis that the lowest bid which was below the Engineer's Estimate was considered inadequate, and one to the third lowest bidder since the lower bidders were disqualified. As at 31 December 2004, the entire contract sums were paid.

515. Amounts totalling \$2.272M were expended on the payment of three contracts for electrical works, while amounts totalling \$2.186M were expended on the purchase of road marking paint, and an amount of \$2.185M was expended on the contract for weeding of the embankment, which was awarded to the lowest of five bidders. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred, in accordance with the contractual agreements made, and recorded.

516. With respect to miscellaneous works, amounts totalling \$1.462M were expended on sanitation works, rehabilitation of government flats, fabricating of windsocks, purchase of galvanized pipe, barbwire and cement and payment for advertisement. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded and the items purchased were received and properly brought to account.

517. Amounts totalling \$22.239M were expended on Transport, Travel & Postage. The following gives a breakdown of the expenditure:

Description	Amount \$'000
Vehicle, spares and maintenance	14,546
Other transport	6,120
Local travelling and subsistence	1,522
Postage and telex	51
Total	22,239

518. Included in the amount of \$14.546M spent on Vehicle Spares and Maintenance, were sums totalling \$14.010M expended in respect of forty-one contracts, of which twenty totalling \$12.829M were awarded to one contractor for repairs to twenty vehicles. Of these twenty contracts, ten totalling \$10.318M were between the limits of \$450,000 and \$6M and were awarded by the Departmental Tender Board.

519. Amounts totalling \$6.120M were expended on other transport, which included amounts totalling \$5.194M expended on the charter of flights for inspection of hinterland airstrips.

520. Amounts totalling \$26.642M were expended on Utility charges. Included in this amount, were sums totalling \$3.342M expended on telephone charges, of which \$808,571 relates to overseas charges with respect to nine(9) telephones. However, although a telephone register was maintained, details of overseas calls were not entered in the register at the time the call was made. In the absence of entries made at the time the calls were made, it could not be determined whether the bills received accurately reflect overseas calls made as well as the approximate duration of such calls.

The Audit Office recommends that the Ministry record details of overseas calls at the time the calls are made in order to ensure that bills accurately reflect overseas calls made as well as the approximate duration of such calls. (2004/82)

521. Included in the sum of \$39.806M expended on other services purchased were payments for security services, maintenance of equipment, cleaning and extermination services, advertisements, internet and public relation services. With respect to security services, twelve payments totalling \$7.977M were made to the Commissioner of Police for salaries and allowances for Security Officers attached to the Ministry, while eighty-three payments totalling \$27.833M were made to three other private security firms for security services provided to the Ministry. Monthly invoices supported all of these payments.

522. With respect to advertisement, internet and public relation services, the sum of \$1.775M was expended, while sums totalling \$573,000 were expended on Cleaning and Extermination Services, which included payments for pest control services, and \$650,000 was expended on the maintenance of equipment. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded.

523. An amount of \$6,000 was expended on training to cover the cost of one participant to attend a one-day seminar, while amounts totalling \$363.963M were expended on Subsidies and Contribution to Local and International Organisations as following:

Description	Amount \$'000	Amount \$'000
Local Organisations:		
Guyana Civil Aviation Authority	254,000	
Cheddi Jagan International Corporation	44,000	
	-----	298,000
International Organisations:		
Regional Aviation Safety Oversight System of Jamaica	24,222	
International Civil Aviation Organisation of Peru	21,059	
Commonwealth Telecommunications Org. of England	20,682	65,963
Total		363,963

524. The Guyana Civil Aviation Authority (GCAA) was established by Act No. 10 of 2000-Civil Aviation Act 2000 of the Laws of Guyana, and is subject to separate financial reporting and audit. At the time of reporting, financial statements for the year 2004 were not yet submitted for audit. According to the estimates, the voted provision for subventions to the Authority was \$235M. This amount was released to the Authority and verified as having been received but in the absence of audited accounts it could not be determined whether the amount was properly accounted for in the books of the Authority.

525. The Cheddi Jagan International Corporation (CJIA) was established in accordance with the Public Corporations Act No. 21 of 1988 on the 17th August 2001 and the Companies Act No. 29 of 1991 and is subject to separate financial reporting and audit. According to the estimates, the voted provision for subventions to the Airport was \$63M. This amount was released to the Airport and verified as having been received. At the time of reporting, financial statements were submitted for 2004, the audit was completed, and the report was being finalised.

526. With respect to contributions to International Organisations amounts totalling \$65.963M were budgeted for payments to Commonwealth Telecommunication Organisation, International Maritime Organisation, Caribbean Telecommunication Union, International Civil Aviation Organisation, Regional Aviation Safety Oversight System and REDDIG Satellite Communication Programme. The full amount was expended on payments to Commonwealth Telecommunication Organisation, REDDIG Satellite Communication Programme, Regional Aviation Safety Oversight System and International Civil Aviation Organisation and was verified as having been received by these Organisations.

527. With respect to the collection of revenue by the Ministry, the following was noted:

(i) According to the monthly revenue reports prepared by the Ministry, amounts totalling \$415.254M were collected for the period under review, of which sums totalling \$234.749M related mainly to aerodrome charges collected by the Civil Aviation Department and the difference of \$180.505M represented revenue collected by the Central Accounting Unit of the Ministry. In addition, amounts totalling \$84.211M, as reflected in the revenue register, were collected for CJIA.

(ii) A comparison of the monthly revenue reports prepared by the Ministry, with that of the revenue register revealed a difference of \$110.331M. In addition, it was noted that the summary of the revenue register did not reflect the same amount as was stated in revenue register.

(iii) An examination of the Statement of Receipts and Disbursements prepared by the Accountant General's Department indicated that amounts totalling \$349.710M were collected as revenue for the period under review. This amount was also verified as having being paid into the consolidated fund.

(iv) An examination of the register for rental of government flats revealed that twenty flats were available at Echilibar Villas, of which seventeen were occupied by public officers and three by consultants. In addition, twelve flats were available for rental at Main and New Market Streets and eight other premises were available for rental at various locations, of which six were occupied and two were vacant. However, an examination of the rental register revealed that the register was not properly maintained during the period under review. There was no evidence of supervisory checks and other relevant information such as, date of occupancy, previous occupants, date occupants vacated the premises, etc. were omitted from the register, as a result we were unable to determine the period of occupation for the flats that were occupied

The Audit Office recommends that the Ministry take steps to ensure that rental register is properly maintained and kept up-to-date for all Government flats and premises rented. (2004/83)

528. The Stores Regulations provide for the Central Accounting Unit to maintain a stores ledger to provide for an independent check on the bin cards kept by the storekeeper. It was however, noted that the stores ledgers were being kept in the stores. The Head of the Budget Agency attributed this situation to staff constraints. In addition, only sectional inventories were kept, a master inventory was not compiled and maintained.

The Audit Office recommends that the Ministry take appropriate measures to correct the above deficiencies. (2004/84)

Capital Expenditure

Division 517 – Air Transport Reform Programme

Subhead 16001 – Air Transport Reform Programme

529. The sum of \$543M was allocated for (a) refurbishing of terminal roof and sewerage system; (b) institutional strengthening of GCAA; (c) provision for vehicles and equipment; and (d) installation of security lights. According to the Appropriation Account, amounts totalling \$494.433M were expended.

530. The Project is funded by the Government of Guyana and the Inter American Development Bank under Loan Agreement No. 1042/SF-GY-2 and is subject to separate financial reporting and audit. The last set of audited accounts was in respect of the year 2004. The audited financial statements for 2004 revealed an expenditure of \$498.350M, giving a difference of \$3.917M. This difference was due to (a) the appropriation account being overstated by \$30M due to the return of a cheque on 11 April 2005 by Bank of Guyana because of inadequate information supplied to the bank to make the necessary payment on the contract for the rehabilitation of runway 6-24 at CJIA, which was awarded to an international engineering firm from Northern Ireland; (b) foreign disbursements totalling \$3.517M made in 2004 not yet brought to account; and (c) amounts totalling \$30.4M expended and accounted for under line item 16002 – Hinterland/Costal airstrips.

531. The following is a breakdown of the audited expenditure:

Description	Amount \$'000
Construction and rehabilitation works - CJIA	236,189
Purchase of Vehicles and Equipment	88,996
Consultancy	77,495
Design and Supervision	52,124
Rehabilitation works – Hinterland airstrips	30,400
Training	5,747
Administrative Expenses	7,399
Total	498,350

532. With respect to rehabilitation and construction at CJIA, Timehri, the following works were undertaken and the expenditure recorded under this sub head:

Description	Amount \$'000
Rehabilitation of arrival terminal	109,916
Rehabilitation of sewage system	56,054
Design, construction and commission of sewage treatment plant	52,328
Works on perimeter road and apron III	11,754
Rehabilitation of taxiway lighting	5,691
Rehabilitation of control tower	446
Total	236,189

533. The contract for the rehabilitation of the Arrival Terminal at CJIA was awarded to the lowest responsive bidder in the sum of \$231.333M against an Engineer's estimate of \$300.768M by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004, amounts totalling \$109.916M were paid, of which, \$34.700M represented a mobilisation advance. The works, which were still in progress in April 2005, were inspected and found to be satisfactory.

534. The contract for the rehabilitation of the sewerage system at CJIA was awarded in the sum of \$134.481M against an Engineer's estimate of \$294.342M to the lowest of seven bidders by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004 amounts totalling \$56.054M were paid, of which \$20.172M represented a mobilisation advance. The works, which were still in progress in April 2005, were inspected and found to be satisfactory.

535. The contract for the design, construction and commissioning of a sewerage treatment plant at CJIA was awarded to the lowest of three bidders, an international firm from Florida, in the sum of US\$365,127 against an Engineer's estimate of US\$350,000 by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004 amounts totalling \$52.328M were paid, of which \$10.913M represented a mobilisation advance. The works, which were still in progress in April 2005, were inspected and found to be satisfactory.

536. The contract for the concrete and earth works to the perimeter road and apron III at CJIA was awarded to the lowest of five bidders in the sum of \$14.935M against an Engineer's estimate of \$17.053M by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004, amounts totalling \$11.754M were paid and the works were completed and physically verified.

537. The contract for the rehabilitation of taxiway lighting at CJIA was awarded to the lowest of four bidders, an international firm from Trinidad, in the sum of US\$284,548 by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004 an amount of \$5.691M, representing a mobilisation advance was paid. The works, which were still in progress in April 2005, were inspected and found to be satisfactory.

538. The contract for the rehabilitation of the Control Tower at CJIA was awarded in the sum of \$1.678M and received the Bank's no objection. There were two approved variations of \$161,900 and \$350,000 respectively, giving a revised contract sum of \$2.191M. As at 31 December 2003 amounts totalling \$1.451M were paid. During the period under review amounts totalling \$446,189 were paid giving total payments to date of \$1.898M. These works were completed and physically verified.

539. Amounts totalling \$88.996M were expended on the purchase, supply and installation of the following items for CJIA and GCAA:

Description	Amount \$'000
X- Ray Equipment – CJIA	31,197
Regenerative Air Runway Sweeper - CJIA	23,665
2 Vehicles - CJIA	7,612
Supply and installation at CJIA of:	
computers	6,295
accounting software	4,318
computerised maintenance management software	4,068
software and computerised security card system	3,326
Voice Recorder for Air Control Tower	4,639
Removal and installation of satellite dish & relocation of VSAT System - CJIA	3,009
Four Microphone and tubes for ILS-DME - GCCA	867
Total	88,996

540. The contract for the supply, installation and testing of three x-ray equipment was awarded to an international firm from Canada in the sum of US\$175,855 by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004, amounts totalling US\$158,270 equivalent to G\$31.197M were paid and these equipment were received and properly brought to account.

541. The contract for the procurement of one regenerative runway sweeper was awarded in the sum of US\$119,370 by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004, the full contract sum equivalent to G\$23.665M was paid and the sweeper was received and properly brought to account.

542. The contract for the purchase and servicing of two vehicles, one Nissan X-Trail and one Nissan Urvan Microbus, was awarded by Central Tender Board in the sum of US\$38,613, approved by Cabinet and received the Bank's no objection. As at 31 December 2004, the full amount equivalent to G\$7.612M was paid to the supplier, of which US\$873 was for maintenance and servicing of the vehicles purchased, as per the contract agreement. At the time of reporting the two vehicles (Nissan X-Trail PJJ1379 and Nissan Urvan Microbus PJJ1164) were received and physically verified.

543. The contract for the supply and installation of computers, accounting software, and maintenance management software, and computerised security card at CJIA was awarded in four lots to the lowest bidders in the sums of \$6.295M, \$6.318M, US\$29,832 and \$3.326M respectively by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004, the amounts shown in the table above were paid.

544. The contract for the supply of one voice recorder for the GCAA air traffic control tower was awarded in the sum of US\$25,872 by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004 amounts totalling \$4.639M were paid.

545. In addition, the amount of G\$3.009M was expended on the removal and installation of one satellite dish at CJIA, relocation of VSAT System for Hydro-Meteorological Office and relocation of the Hydro-Meteorological office. The amounts expended were verified with the relevant payment and supporting documents

546. The contract for the procurement of four microphones for the consoles and tubes for the ILS-DME for GCAA was awarded in the sum of US\$4.353 by Central Tender Board, approved by Cabinet and received the Bank's no objection. As at 31 December 2004 the full contract sum equivalent to \$867,336 was paid.

547. With respect to consultancy, the sum of \$71.672M was utilised to pay salaries of the Chief Executive Officer – CJIA, the Project Coordinator, the Director – GCAA and other consultants, while the amount of \$5.823M was utilised to pay salaries of two Accountants and three Engineers. The amounts expended were verified with relevant documents as having being properly incurred.

548. With respect to design and supervision at CJIA, the following expenditure was incurred:

Description	Amount \$'000
Design and supervision of rehabilitation of Airport	31,224
Design and supervision of rehabilitation of sewage system	20,900
Total	52,124

549. The consultancy contract for the design and supervision of the rehabilitation of the Airport terminal at CJIA was awarded in the sum of US\$166,890 by Central Tender Board approved by Cabinet and received the Bank's no objection. As at 31 December 2004 amounts totalling \$31.244M were paid.

550. The consultancy contract for the design and supervision of the rehabilitation of the Sewerage system at CJIA was awarded in the sum of \$25.538M by Central Tender Board approved by Cabinet and received the Bank's no objection. As at 31 December 2004 amounts totalling \$20.900M were paid.

551. The amount of \$5.747M was expended on the payment of airfares for Officers attending training courses, while amounts totalling G\$7.399M were utilised to make payments of salary for a Secretary, purchase of office equipment, computer accessories, office furniture, payment of airfare, etc. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded

Subhead 16002 – Hinterland/Coastal Airstrip

552. The sum of \$80M was voted for the final payment for Imbaimadai and the resurfacing of runway and painting of signs at Orinduik, Annai and Port Kaituma airstrips. According to the Appropriation Account, amounts totalling \$30.4M were expended as follows:

Description	Amount G\$'000
Rehabilitation and upgrading of Orinduik Airstrip	10,397
Rehabilitation and upgrading of Port Kaituma Airstrip	7,508
Rehabilitation and upgrading of Annai Airstrip	7,327
Purchases for Port Kaituma	3,526
Rehabilitation of Imbaimadai Airstrip	715
Miscellaneous	927
Total	30,400

553. The contract for the rehabilitation and upgrading of Orinduik Airstrip was awarded in the sum of G\$27.576M to the lowest of three bidders against an Engineer's estimate of \$28.813M by Central Tender Board and approved by Cabinet. During the period under review amounts totalling G\$10.397M were paid.

554. The contract for the rehabilitation and upgrading of Port Kaituma Airstrip was awarded in the sum of G\$19.747M to the lowest of three bidders against an Engineer's estimate of \$20.076M by Central Tender Board and approved by Cabinet. During the period under review amounts totalling G\$7.508M were paid. In addition, amounts totalling G\$3.526M were expended, with the approval of the Departmental Tender Board, on the purchase of 60 truckloads of manganese trailing for Port Kaituma.

555. The contract for the rehabilitation and upgrading of Annai Airstrip was awarded in the sum of G\$7.712M to the lowest of three bidders against an Engineer's estimate of \$5.954M by Central Tender Board and approved by Cabinet. During the period under review amounts totalling G\$7.327M were paid. At the time of reporting the works were completed and reliance was placed on the certificate of satisfactory completion issued by the Engineer.

556. The contract for the rehabilitation of the Imbaimadai Airstrip was awarded by Central Tender Board in the sum of G\$15.211M and approved by Cabinet on 11 August 2003. During the period under review a final payment of G\$714,598 was made. At time of reporting the works were completed and reliance was placed on the certificate of satisfactory completion issued by the Engineer.

557. Amounts totalling \$927,625 were expended on consultancy services for the rehabilitation of Imbaimadai Airstrip, and flights to Port Kaituma and Annai for design and inspection. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded.

Subhead 16003 – Airport Security

558. The sum of \$15M was voted for (a) upgrading airport security regulations and procedures; (b) implementation of new administrative services; and (c) implementation of airport security training programme. The Project is funded by the Government of Guyana and the Inter American Development Bank under Nonreimbursable Technical Cooperation Agreement No. ATN/MT-8602-GY and is subject to separate financial reporting and audit. The agreement for this project was signed on 29 September 2004 and no amount was expended during the period under review. However, the appropriation account produced by the Accountant General's Department inaccurately reflected expenditure of \$15M, resulting in an overstatement of \$15M on the appropriation account.

Division 519 – Ministry of Public Works and Communications - Sea Defences

Subhead 15001 – Rehabilitation of Sea Defence - Essequibo and West Demerara

559. The sum of \$129M was voted for (a) the preparation of tender documents for remedial sea defence works at Capoey/Columbia, Tuschen, Meten-Meer-Zorg/De Kinderen and Hague; (b) rehabilitation of 5 km of sea defence at Capoey/Columbia, Tuschen, Meten-Meer-Zorg/De Kinderen and Hague; (c) design and preparation of tender documents for works and supervision contracts; (d) preparation of tender documents for the institutional capacity building activities on the sea defences and establishment of shore zone management systems; and (e) socio-economic study. There were two supplementary provisions totalling \$67.6M giving a revised allocation of \$196.6M. However, the provision of \$2.6M was not reflected on the appropriation account printed by the Accountant's General Department. Amounts totalling \$152.917M were expended.

560. This project is funded by a grant from the EU at a cost of \$20M Euros equivalent to approximately G\$3.484B and commenced in 2000 with an expected completion date of 2005, however, an extension was granted to December 2008. An examination of the records revealed that \$6.514M was expended on salaries and administrative expenses while \$146.403M was expended on payments to consultants for institutional capacity building activities on the sea defence and on the preparation of design and tender documents for remedial works at Capoey/Columbia, Tuschen, Meten-Meer-Zorg/DeKendren and Hague.

561. With respect to rehabilitation works of sea defences at Capoey/Columbia, Tuschen, Meten-Meer-Zorg/De Kinderen and Hague, these works were not undertaken in 2004. However, they were re-budgeted for in 2005.

562. Two contracts valued \$434.298M were awarded in 2003 for institutional capacity building activities, including the establishment of shore zone management programme, training etc. and detailed design and preparation of tender documents for works, supervision and supplies. During the period under review, amounts totalling \$146.403M were paid to the consultants.

Subhead 15004 - West Coast Berbice

563. The sum of \$305M was voted for (a) the construction of 330m of sea defences at Profit/Foulis; and (b) payment of retention fees for Bel Air/Mon Choisi. There were two supplementary provisions totalling \$108.8M giving a revised allocation of \$413.8M. Amounts totalling \$351.681M were expended.

564. This project is funded by the CDB and GOG under Loan Agreements 8/SFR-GUY and 4/SFY-GUY at a cost of G\$1B and US\$7.4M respectively. Loan No. 8/SFR-GUY commenced in 1992 and was granted four extensions, with an expected completion date in 2004, while Loan No. 4/SFR-GUY commenced in 2004. An examination of the records of the project revealed that \$1.035M was expended on salaries and administrative expenses, \$15.750M was expended on land acquisition and compensation for sea defence projects at Profit/Belladrum and Profit/Foulis, while the remainder of \$334.896M was expended on the supply of sea defence materials and construction of sea defences as follows:

Description	Amount \$'000
Construction of 1.8 km sea defence – Profit/Belladrum	205,947
Design and supervision – Profit/Belladrum	70,270
Supply of materials	45,374
Construction supervision – Profit/Belladrum	9,253
Design and supervision – Profit/Foulis	3,418
Construction of 1.1 km sea defence – Bel Air to Mon Chosi	634
Total	334,896

565. The contract for the reconstruction of 1.8 km of sea defence at Profit/Belladrum was awarded in the sum of \$1.030B to one of two prequalified contractor by Central Tender Board and approved by Cabinet on 15 September 2004. During the period under review an amount of \$205.947M representing a mobilisation advance was paid to the contractor.

566. With respect to the technical proposal for construction supervision services for reconstruction of sea defences at Profit/Belladrum, West Coast Berbice, Central Tender Board with the approval of Cabinet granted approval for the commencement of negotiations with Tenderer No. one (1), a Joint Venture, with a view of awarding a contract. A contract was awarded in the sum of US\$145,748 and €289,722, equivalent to approximately G\$96.365M, and received the Bank's no objection. As at 31 December 2004 amounts totalling G\$70.270M were paid to the contractor.

567. With respect to the supply of materials, two contracts were awarded to the same contractor, one for the supply of rock armour for sea defences at Profit/Belladrum valued \$63M, while the other was for the supply of filter fabric at Profit/Foulis valued at \$11.620M. Both contracts were awarded by Central Tender Board and approved by Cabinet. As at 31 December 2004, amounts totalling \$33.754M and \$11.620M respectively were paid on these contracts.

568. Included in the sum of \$9.253M is an amount of \$7.871M representing payment on a contract for construction supervision services for reconstruction of sea defences at Profit/Belladrum, which was awarded in the sum of \$59.010M to the sole bidder by the Central Tender Board and approved by Cabinet, while the sum of \$1.382M represents payment made to a consultant for the certification of payment for materials for the Profit/Foulis sea defence project, which was awarded in the sum of \$3.101M by Central Tender Board and approved by Cabinet.

569. In September 1994, a contract valued at US\$610,713 was awarded to a consultancy firm for design and supervision of sea defence works at West Coast Berbice. The design aspect of the contract was completed. However, no supervision work was done because the related projects were aborted. In January 2000, the Caribbean Development Bank issued a no objection to the same firm carrying out the supervision function of the sea defence works in Berbice resulting in an addendum to the original contract being signed in February 2000 and two subsequent addenda in the following years, giving a revised contract sum of G\$93.414M. As at 31 December 2004 the entire contract sum was paid, of which €13,391 equivalent to G\$3.418M was paid for the period under review.

570. An amount of \$634,330 was made as final payment on the contract for the construction of sea defence from Bel Air to Mon Choisi, which was awarded in 2001 to the more responsive of two bidder in the sum of \$934.999M and was completed and physically verified.

Subhead 15007 – Emergency Works

571. The sum of \$450M was voted for the rehabilitation of sea and river defences in critical areas such as De Veldt, Johanna Cecelia, Lower Pomeroun, Marias Pleasure, Blenheim, Corneila and Oakum, La Grange, Hyde Park, Grove, Turkeyen, Buxton/Vigilance, Waterloo to Bel Air, D'Edward, Belladrum, No. 63 to No. 83 Villages and other areas across the coast. An approval for inclusion in the programme was granted to facilitate the use of \$8.622M to meet liabilities for works executed between 2001 and 2003. Amounts totalling \$376.455M were expended as follows:

Description	Amount \$'000
Construction of sea defences	46,452
Construction of earthen embankment	28,333
Construction of revetment	15,343
Emergency works	15,122
Construction of wave wall	3,073
Weeding and cleaning	1,860
Sealing cavities and packing sandscreet bags	1,570
Operating Expenses	158,380
Purchase of sea defence materials	89,441
Miscellaneous	16,881
Total	376,455

572. With respect to the construction of sea defences, five contracts valued \$264.841M were awarded for works at Ruimzeight, Le Destin, Phoenix, Belfield and Canefield. The contracts for the construction of 200 meters sea defences at Ruimzeight and 200 meters of sea defence at Le Destin were awarded to the same contractor, who was the lowest bidder, in the sums of \$101.868M and \$101.119M respectively by the Central Tender Board and approved by Cabinet. As at 31 December 2004, amounts totalling \$18.624M and \$18.549M were paid to the contractor for these works.

573. The contracts for construction of sea defences at Phoenix, Belfield and Canefield were all awarded by Central Tender Board to the lower of two bidders each in the sums of \$28.485M, \$19.573M and \$13.796M respectively, and approved by Cabinet. However, the evaluation committee of the Tender Board noted that both bidders in each instance had bid in excess of the Engineer's estimate and, as such, an evaluation of the rates stated in the bills of quantities was conducted with the bidder having the lowest rates for similar sea defence works being awarded the contract. As at 31 December 2004 amounts totalling \$4.273M, \$2.936M and \$2.069M respectively were expended on these three contracts.

574. Amounts totalling \$27.749M were expended on the construction of earthen embankment at the following locations:

Location	Amount \$'000
Profit/Foulis	17,950
Tranquility Hall/Voorzigtigheid	4,062
Pomeroon	2,408
Pheonix, Leguan	1,559
Riverview/La Penitence	738
Friendship	711
Springhall	648
Craig	257
Total	28,333

575. The contract for the construction of earthen embankment at Profit/Foulis was awarded in the sum of \$17.950M in 2003 by the Central Tender Board. As at 31 December 2004, the full contract sum was paid and the works were completed and physically verified.

576. A contract for the construction of earthen embankment at Tranquility Hall/Voorzigtigheid was awarded in the sum of \$4.514M to the lowest of four bidders by the Departmental Tender Board. As at 31 December 2004, amounts totalling \$4.062M were paid to the contractor. However, a physical inspection of the works revealed an overpayment of \$1.113M due to the width at the top of the embankment being 11 feet instead of the specified 15 feet.

The Audit Office recommends that the amount overpaid be recovered and the Ministry institute proper supervisory checks of works before payment is made. (2004/85)

577. The contract for the construction of earthen embankment at various areas in Pomeroon was awarded in the sum of \$5.280M to the second lowest of five bidders against an Engineer's Estimate of \$5.9M by the Departmental Tender Board on the basis that the lowest bidder did not submit a bid security and was disqualified, while the contract for the construction of earthen embankment and placing of armour layer rocks at Phoenix was awarded by the Central Tender board in the sum of \$10.392M to the lowest of three bidders against an Engineer's estimate of \$11.167M. As at 31 December 2004, amounts totalling \$2.408M and \$1.559M respectively were paid on these two contracts. However, a physical inspection of works in Pomeroon revealed that no works were undertaken in an area known as Relief-Canaan although the contractor was paid \$616,960 for the said works, while no work was in progress at Phoenix.

The Audit Office recommends that this overpayment be investigated with a view of recovering the amount overpaid. (2004/86)

578. With respect to the construction of earthen embankment at Riverview/La Penitence, a contract was awarded in the sum of \$820,001 to one of three bidders at a negotiated price. As at 31 December 2004, an amount of \$738,001M was paid to the contractor and the works were completed and physically verified.

579. Three contracts valued \$1.723M were awarded by the Departmental Tender Board to the lowest bidders for the construction of earthen embankment at Friendship, Springhall and Craig. As at 31 December 2004 the full contract sum was paid for Springhall, while amounts of \$711,000 and \$256,500 respectively were paid for Friendship and Craig.

580. Amounts totalling \$15.343MM were expended on the construction of revetment at the following locations:

Location	Amount \$'000
Pomeroon	3,437
Hyde Park	3,401
La Grange	2,458
Anna Regina	2,400
Craig	1,873
Orangestean	555
No. 77 Village	551
No. 83 Village	426
Wakenaam	242
Total	15,343

581. Two contracts totalling \$5.136M were awarded for the construction of revetment in various areas in Pomeroon. As at 31 December 2004 amounts totalling \$3.437M were paid to the contractor. A physical inspection of the works revealed an overpayment of \$566,400 for the greenheart double revetment at Betany due to the over measurement of items number 6 and 10 on the bill of quantities, while works undertaken in an area known as Industry-Canaan could not be found or identified although the contractor was paid \$740,220 for the said works.

The Audit Office recommends that these overpayments be investigated with a view of recovering the amounts overpaid. (2004/87)

582. The contract for the construction of revetment at Hyde Park was awarded in the sum of \$3.886M to the lowest of four bidders. As at 31 December 2004 amounts totalling \$3.401M were paid to the contractor, while the contract for the construction of revetment at La Grange was awarded to the second lowest of five bidders in the sum of \$5.822M against an Engineer's estimate of \$5.624M on the basis that the lowest bidder did not submit a bid security and was disqualified. As at 31 December 2004, amounts totalling \$2.458M were paid to the contractor. The works on these contracts were completed and physically verified.

583. Six contracts valued \$17.750M were awarded for the construction of revetment at Anna Regina, Craig, Orangestean, No. 77 Village, No 83 Village and Wakenaam to the lowest bidders by the Departmental Tender Board. As at 31 December 2004, the full contract sums were paid for works at Anna Regina, No 83 Village and Wakenaam, while an amount of \$555,275 representing release of retention was paid for works at Orangestean and amounts totalling \$2.426M were paid for works at Craig and No. 77 Village. These works were completed and physically verified.

584. Amounts totalling \$15.122M were expended on emergency works at the following locations:

Location	Amount \$'000
Profit/Foulis	9,857
Trafalgar	3,904
Amersfort – Wakenaam	468
Endeavour – Leguan	464
Le Destin	429
Total	15,122

585. A contract for emergency works at Profit/Foulis was awarded in the sum of \$4.115M to the lowest of six bidders by the Departmental Tender Board. There was an approved variation of \$5.742M because of a breach in the sea defence, giving a revised contract sum of \$9.857M. As at 31 December 2004, the entire contract sum of \$9.857M was paid to the contractor and the works were completed and physically verified.

586. Three contracts valued \$4.902M were awarded for emergency works at Trafalgar, Amersfort-Wakenaam and Endeavour-Leguan to the lowest bidders by the Departmental Tender Board. As at 31 December 2004, the full contract sums were paid for works at Trafalgar and Endeavour, while amounts totalling \$468,380 were paid for works at Amersfort-Wakenaam.

587. A contract for the sum of \$428,520 was awarded to the lowest of three bidders by the Departmental Tender Board for the demolishing of existing temporary structures and replacing same with permanent ones at Le Destin. As at 31 December 2004, the full contract sum was paid.

588. With respect to the construction of wave wall, three contracts valued \$15.994M were awarded for construction works at Parika, Hague and Elizabeth Ann-Leguan. The contract for the construction of wave wall at Parika was awarded in the sum of \$5M to the lowest of four bidders. As at 31 December 2003, amounts totalling \$2.760M were paid to the contractor. During the period under review the sum of \$2.235M was paid to the contractor and the works were completed and physically verified.

589. The contract for the construction of wave wall at Hague was awarded in the sum of \$5.782M to the fifth lowest of seven bidders on the basis that the four lower bidders did not submit NIS compliance, lacked experience or submitted inadequate information. As at 31 December 2004, amounts totalling \$577,520 were paid, while the contract for the construction of wave wall at Elizabeth Ann, Leguan was awarded in the sum of \$5.212M in 2003. As at 31 December 2003, amounts totalling \$4.951M were paid. During the period under review amounts totalling \$260,590 were paid to the contractor and the works were completed and physically verified.

590. Included in the amount of \$1.860M expended on weeding and cleaning at Wakenaam, Friendship, Region 6 and Le Destin were several contracts below the limit of \$180,000, one contract between the limits of \$180,000 and \$450,000 for the weeding and cleaning of the sea dam at Friendship, and one contract above \$450,000 for the cleaning of drains at Le Destin. The latter two contracts were awarded to the lowest bidders. As at 31 December 2004 the entire contract sums were paid.

591. Amounts totalling \$1.570M were expended on the sealing of cavities and packing of sandscreet bags at Wakenaam, No. 28 Village-Bush Lot, and Leguan. Included in this amount was the sum of \$955,100 expended on several contracts below the limit of \$180,000, while amounts totalling \$614,629 were expended on three contracts valued \$674,629 for works undertaken at No. 28 - Bush lot Village.

592. In relation to the amount of \$158.380M expended on operating expenses of the Project Emergency Works Unit, the following are the details:

Description	Amount \$'000
Wages and salaries	111,795
Transportation	8,530
Travelling and subsistence	7,606
Fuel and lubricants	6,431
Utilities	5,992
Maintenance and repairs	4,495
Engineering survey and design	3,800
Hire of equipment and machinery	3,678
Others	6,053
Total	158,380

593. The amount of \$111.795M shown as wages and salaries and other related expenses represented mainly the emoluments of 230 persons employed on a full-time basis. Apart from the works contracted out, the sea defence unit does routine maintenance of the sea defence by force account using the employees from the various locations. Examination of several personal files of officers revealed the lack of proper or up-to-date filing. For the period under review, no file had any evidence of documentation/correspondence issued/received. It was explained by the Project Manager that efforts are being made to address the issue of staff shortage which will assist in improving and updating the filing system.

594. Several contracts totalling \$8.530M were awarded for the transportation of workers, materials and equipment to various work sites in the Regions, while amounts of \$7.606M were expended on travelling and subsistence, which included payments for purchase of meals, hire vehicles for site visits etc. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded.

595. Amounts totalling \$6.431M were expended on the purchase of fuel and lubricants for vehicles and various machineries operated by the Sea Defence Unit. An examination of the log books submitted revealed several instances where they were not properly maintained. More specifically, the driver's signature, supervisory checks and the authority for the journeys undertaken were not always evident. In addition, of the thirty-one vehicles and equipment owned by the Department only twenty are operational, of the remaining eleven, five were serviceable, five were not operable and one was unserviceable. It was explained by the Project Manager that action will be taken with respect to the proper maintenance of log books.

596. Included in the amounts of \$89.440M expended on the purchase of sea defence materials, were three contracts totalling \$155.600M which were awarded by Central Tender Board and approved by Cabinet for the supply and delivery of geotextile, armour rocks and gabion stones to Leguan and Regions 2, 3, 4, and 6. Also included in the amount expended were payments for lumber, poly bags, items of stores and cement.

Subhead 47001 - Administration & Management

597. An amount of \$22M was allocated for the provision of administrative and supervisory support for the Sea Defences Programme. The full amount was expended mainly on emoluments for persons employed on a full-time basis, as well as on office expenses for the Project Executing Unit. Also included in the above figure, is an amount of \$1.128M expended on the purchase of fuel and lubricants and maintenance of six motor vehicles.

Division 520 – Ministry of Public Works and Communications

Subhead 11001 - Demerara Harbour Bridge

598. The sum of \$24M was voted for the replacement of unifloats with large pontoons. The full sum was paid over to the Demerara Harbour Bridge.

599. The Demerara Harbour Bridge was established on 30 April 2003 by Act No. 2 of 2003 and is subject to separate financial reporting and audit. The Bridge was last audited in respect of 2004 and a qualified report was issued on the accounts. An examination of the records of the Demerara Harbour Bridge revealed that the amount was expended on the construction of two large pontoons.

600. The contract for the construction of the two large pontoons was awarded in the sum of \$47.001M against an Engineer's estimate of \$48.136M to the lower of two bidders by Central Tender Board and approved by Cabinet. As at 31 December 2004 amounts totalling \$46.997M were paid, of which \$24M was from funds received from the Ministry of Public Works and Communications and the remainder was from funds of the Bridge.

Subhead 12001 - Government Buildings

601. The sum of \$26M was voted for the (a) construction of complex at Lethem; and (b) rehabilitation of Public Service Commission building and buildings Nos. 2 and 3 in the Ministry's compound. A supplementary provision of \$400M was issued for the completion of the CARICOM Secretariat Building, Turkeyen, giving a revised allotment of \$426M. Amounts totalling \$400.967M were expended as follows:

Description	Amount \$'000
Completion of CARICOM Secretariat	400,000
Internal repairs/ replacement at Oranapai Towers	967
Total	400,967

602. As can be noted, the construction of the complex at Lethem and the rehabilitation of the Public Service Commission Building and Buildings Nos. 2 and 3 in the Ministry's compound were not undertaken. However, the construction of the complex at Lethem was re-budgeted for in 2005.

603. The contract for the construction of the CARICOM Secretariat Building was awarded in the sum of \$1.658B to the first ranked bidder by Central Tender Board and approved by Cabinet. Central Tender Board also granted a waiver to facilitate a number of contractors being sub-contracted by the approved contractor to execute additional works. During the period under review, a supplementary provision of \$400M was approved to meet the cost of completing the CARICOM Secretariat building at Turkeyen. This amount was paid over to the CARICOM Headquarters Building Project in sums of \$200M, \$100M and \$100M on 28 September, 29 November and 22 December respectively and deposited into Project Account No. 201340.

604. The Ministry invited five prequalified contractors to bid for the internal repairs and replacement at Oranapai Towers, however, only two responses were received. The contract was awarded by the Departmental Tender Board to the lower bidder in the sum of \$1.005M against a departmental estimate of \$1.089M. There was an approved variation reducing the contract sum to \$967,415. As at 31 December 2004 the full contract sum was paid.

Subhead 12002 – Infrastructural Development

605. The sum of \$11M was allocated for the construction of sanitary facilities at vendor’s mall-Georgetown, and a convention centre at Liliendaal. Amounts totalling \$9M were expended as follows:

Description	Amount \$’000
Construction of Sanitary Block – Vendor’s Mall	2,854
CARICOM Headquarters – Access Road	994
Government International Conference Centre:	
Water Connection	2,231
Access Road	1,446
Electricity Charges	954
Purchases	446
Permission for Construction of Fence	64
Photocopies of Plan	11
Total	9,000

606. The contract for the completion of the Georgetown vendor’s mall sanitary block was awarded by Departmental Tender Board to the lowest bidder in the sum of \$2.358M against an Engineer’s estimate of \$2.4M. There was an approved variation of \$645,868, for adjustments to works in order to facilitate a proper completion of the Mall’s sanitary facilities, giving a revised contract sum of \$3.004M. As at 31 December 2004, amounts totalling \$2.854M were paid.

607. The contract for the construction of the CARICOM headquarters intersection access road was awarded in 2003 in the sum of \$14.999M by the Central Tender Board. Amounts totalling \$12.988M were paid in 2003. During the period under review payments totalling \$994,026, consisting of a payment of \$294,913 and a retention payment of \$699,113 were made.

608. With respect to the Guyana International Conference Centre, amounts of \$2.231M, \$954,427 and \$63,000 were paid to Guyana Water Incorporated, Guyana Power and Light and Mayor and City Council respectively for water connection, electricity charges and permission for the construction of a fence, while an amount of \$10,816 was paid for copies of the plan. Further, of the five prequalified contractors who were invited to tender bids for the cutting of trees and clearing of canals on the west side and the construction of culvert/access to site at the Guyana International Conference Centre only four responded. The contract was awarded by the Departmental Tender Board to the lowest bidder in the sum of \$3.137M against an Engineer's estimate of \$4.827M. As at 31 December 2004, amounts totalling \$1.446M were paid, of which \$792,000 represented a mobilisation advance.

609. The amount of \$446,082 was expended on the purchase of pipes and couplings. The contract for this purchase was awarded by the Departmental Tender Board to the highest of three bidders on the basis that it was the only bidder who was able to supply the exact type and measurement of the pipes and coupling required.

Subhead 12008 - Regional Airport Project

610. The sum of \$500,000 was allocated for the completion of the installation of the lightning protection system at the Cheddi Jagan International Airport – Timehri. No amount was expended for the period under review. This project is jointly funded by the European Union and the Government of Guyana. A contract for the supply and installation of a solar powered non-directional beacon was awarded in 2001 in the sum of \$35.683M by Central Tender Board and approved by Cabinet. As at 31 December 2003, amounts totalling \$27.101M were paid and the beacon was installed and put into use.

Subhead 14010 – Dredging Equipment

611. The sum of \$70M was allocated for the (a) dredging of the main ship channels in the Demerara, Essequibo and Berbice rivers; (b) rehabilitation of M. L. Thompson; (c) annual docking of dredge Steve 'N'; and (d) acquisition of spares. The full amount was paid over to the Transport and Harbours Department (T&HD) to undertake the works. An examination of the records of T&HD revealed that the amount was expended as follows:

Description	Amount \$'000
Supply of materials for ML Thompson	37,000
Docking of ML Thompson	13,000
Purchase of spares	10,000
Docking of Steve 'N'	8,842
Purchase of paint for Harbour launches	1,158
Total	70,000

612. The contracts for the supply of materials for the rehabilitation of ML Thompson and the docking of ML Thompson were both awarded by T&HD by selective tendering to the same contractor. This award was made on the basis of a blanket waiver of tender procedures granted by Central Tender Board for all capital projects for 2004.

613. The contract for the docking of ML Thompson was awarded in the sum of \$38.623M, of which \$13M was paid from funds received from the Ministry while the remainder of \$25.623M was paid by T&HD, while the contract for the supply of materials for the rehabilitation of ML Thompson was awarded in the sum of \$82.226M, of which \$37M was paid from funds received from the Ministry and the remainder of \$45.226 by T&HD.

614. The contract for the docking of dredge Steve ‘N’ was awarded by T&HD by selective tendering in the sum of \$60.087M based on Central Tender Board granting a waiver of the tender procedures. Amounts totalling \$8.842M were paid from funds received from the Ministry and the remainder of \$41.245M by T&HD.

615. The contract for the purchasing of spares was awarded by T&HD by selective tendering. Amounts of \$10M and \$1.158M were expended on spares for the MV Malali, MV Makouria, MV Torani and Steve ‘N’ and paint for harbour launches respectively.

Subhead 16002 – Equipment – Civil Aviation

616. The Sum of 15M was allocated for the World Geodetic Survey – 84 (WGS) survey of Guyana’s flight information region. The full amount was paid over to the Guyana Civil Aviation Authority for phase II of the project. An examination of the Authority’s records revealed that the full amount was expended on a contract for producing digital maps and markers for flight information region. The Authority was granted a waiver of tender procedures by Central Tender Board to facilitate the awarding of this contract.

Subhead 16003 - Stellings

617. The sum of \$30M was voted for the rehabilitation of Georgetown, Vreed-en-Hoop, New Amsterdam and Stanleytown stellings. The full sum was paid over to the Transport and Harbours Department to undertake the works. An examination of the records of T&HD revealed that the amount was expended on the following Stellings:

Description	Amount \$'000
Rosignol	10,183
Parika	9,817
New Amsterdam	5,000
Stanleytown	3,000
Adventure	2,000
Total	30,000

618. A change in programme was obtained for the rehabilitation of the above-mentioned stellings. With respect to the rehabilitation/repairs to Rosignol, Parika, New Amsterdam and Stanleytown Stellings, four contracts were awarded by selective tendering to the same contractor by T&HD based on a blanket waiver of tender procedures granted for all capital projects for 2004.

619. The contract for repairs to Rosignol stelling was awarded in the sum of \$35.901M, of which \$10.183M was paid from funds received from the Ministry and the remainder from T&HD. The contract for repairs to Parika was awarded in the sum of \$9.819M, as at 31 December 2004 the entire contract sum was paid. With respect to New Amsterdam stelling an advance of \$5M was paid for the acquisition of materials needed for the project, while the contract for Stanleytown stelling was awarded in the sum of \$17.962M of which \$3M was paid from funds received from the Ministry and \$14.962M from T&HD. The contract for the rehabilitation/repairs to Adventure stelling was awarded in the sum of \$5.829M of which \$2M was paid from funds received from the Ministry and the remainder of \$3.829M was paid by T&HD.

Subhead 17001 – Minor works

620. The sum of \$5M was allocated for the implementation of minor projects and programmes. Amounts totalling \$4.975 were expended on fifty-four minor contracts, eleven of which were for plumbing works, repairs to sewage system and swimming pool, sixteen for rehabilitation works at Office of the Prime Minister and the Prime Minister’s Residence. As at 31 December 2004, the entire contract sums were paid to the contractors.

Subhead 25001 – Office Equipment

621. The sum of \$1M was voted for the purchase of filing cabinets, chairs, fax machines and air condition unit. Amounts totalling \$995,222 were expended on the purchase of one air conditioning unit, six filing cabinet, fourteen chairs, one fax machine and one microwave. These items were verified as having been received and properly brought to account.

Subhead 26001 – Navigational Aid

622. The sum of \$20M was allocated for the rehabilitation of buoys and beacons. The full amount was paid over to the Transport and Harbours Department. An examination of the Department’s record revealed that the amount was expended as follows:

Description	Amount \$’000
Payment for Navigational Aid	14,024
Purchase of spares	5,183
Purchase of lumber	793
Total	20,000

623. With respect to the purchase of navigational aids, which were all foreign purchases, no receipts were seen, nor were there any payee acknowledgements. In one such instance, no evidence was seen of the payment voucher being approved or checked before payment was made, and the amounts of \$772,500 for the purchase of lumber was sub-divided into two amounts of \$387,600 and \$334,900 respectively so as to bring the amounts below the tender limits and avoid adjudication by the Departmental Tender Board.

The Audit Office recommends that the Department put in place mechanisms to carefully monitor the receipts of items purchased and approval of payment for same and desist from the practice of splitting purchases to avoid adjudication by the Tender Board. (2004/88)

Subhead 26003 – Electrification Programme

624. The sum of \$100M was voted for (a) provision for feasibility study; (b) upgrading existing systems and extension of distribution network in underserved areas; (c) development of regulations; and (d) provision for institutional strengthening. A supplementary provision of \$45.654M and a Contingencies Fund Advances Warrant of \$400M were issued, bringing the total funds available under this subhead to \$545.654M. However, this was not reflected in the appropriation account printed by the Accountant General's Department. According to the Appropriation Account amounts totalling \$495.654M were expended.

625. The Project is funded by the Government of Guyana and the Inter-American Development Bank under Loan Agreement No. 1083/SF-GY and is subject to separate financial reporting and audit. An examination of the records for 2004 revealed an expenditure of \$362M giving a difference of \$133.654 which was due to foreign disbursements made in 2003 now brought to account. The amount expended during the year was for the purchase of six 4x4 double cab pick up, supply of goods for electrical distribution network system and overseas training. The amounts expended were based on bids evaluated and contracts awarded by the Central Tender Board.

Subhead 27001 - Reconditioning / Construction of Ships

626. The sum of \$85M was allocated for the docking and rehabilitation of MT Aruka and MB Bonasika, completion of MB Baramanni and acquisition of spares. The full amount was paid over to the Transport and Harbours Department. An examination of the Department's records revealed that the amount was expended on the purchase of spares and docking of the following ships:

Description	Amount \$'000
MT Aruka	27,733
Lady Northcote – Phase I	15,000
MB Baramanni	10,720
MB Bonasika	5,000
Purchase of spares for MT Aruka	26,547
Total	85,000

627. With respect to the docking of the above ships all of the contracts were awarded by selective tendering to the same contractor by the T&HD based on a blanket waiver of Tender Procedures granted for all capital projects for 2004 by the Central Tender Board.

628. The contract for the supply of materials and labour necessary for the docking of: (i) MT Aruka was awarded in the sum of \$90.651M of which \$27.733M was paid from funds received from the Ministry and the remainder of \$62.918M paid from T&HD; (ii) Lady Northcote – Phase I was awarded in the sum of \$20M of which \$15M was paid from funds received from the Ministry and the remainder of \$5M paid from T&HD; (iii) MB Baramanni was awarded in the sum of \$32.822M of which \$10.720M was paid from funds received from the Ministry and the remainder paid from T&HD; and (iv) MB Bonasika was awarded in the sum of \$5M, the full amount was paid by funds received from the Ministry, while the amount of \$26.547M was expended on the purchase of spares for the MT Aruka by selective tendering based on a waiver of tender procedures.

Subhead 27003 - Reconditioning of Ferry Vessels

629. An amount of \$85M was allocated for the docking and repairs to vessels MV Makouria and MV Kimbia and the acquisition of spares, materials and machinery. The full amount was paid over to the TH&D for that Department to undertake the repairs. An examination of the records of T&HD revealed the following expenditure:

Description	Amount \$'000
Docking of MV Kimbia	20,000
Docking of MV Makouria	15,000
Purchase of spares	50,000
Total	85,000

630. With respect to the docking of the above ships and the purchase of spares, all of the contracts were awarded by selective tendering by T&HD based on a blanket waiver of Tender Procedures granted for all capital projects for 2004 by the Central Tender Board.

631. The contract for the docking of MV Kimbia was awarded in the sum of \$38.902M, of which \$20M was paid from funds received from the Ministry and the remainder paid by T&HD, while the contract for the docking of MV Makouria was awarded in the sum of \$22.908M, of which \$15M was paid from funds received from the Ministry and the remainder of \$7.908M was paid by T&HD.

632. With respect to the purchase of spares, two contracts valued at \$177.493M were awarded for the supply of spares for MV Kimbia, MV Makouria, MV Malali, MV Torani, and Steve 'N'. Amounts totalling \$50M were paid from funds received from the Ministry while the remainder was paid by T&HD.

Division 548

Subhead 12001 - Bridges

633. The sum of \$2.176B was voted for (a) the construction and rehabilitation of bridges along the Timehri/Georgetown/Rosignol highway (b) implementation of a road safety and road maintenance programme, (c) Berbice river crossing; (d) technical cooperation; and (e) Maintenance of East Bank and East Coast Demerara, West Bank and West Coast Demerara, Corentyne Coast and Essequibo Coast highways. According to the Appropriation Account, amounts totalling \$2.098B were expended.

634. The Programme is funded by the Government of Guyana and the Inter American Development Bank under Loan Agreement No. 999/SF-GY and is subject to separate financial reporting and audit. An examination of the audited accounts for 2004, revealed an expenditure of \$2.137 billion giving a difference of \$39.253M. This difference was due to foreign disbursements made in 2003 now brought to account and foreign disbursements made in 2004 not yet brought to account.

635. The audited expenditure of the Programme for the period under review is as follows:

Description	Amount G\$'000
Construction of bridges and culverts	1,542,232
Supervision	243,441
Maintenance of pavement, road shoulders, verges and ditches	136,957
Berbice River Crossing	90,166
Consultancy Institutional reorganisation & RMMS	66,614
Implementation of sidewalk, pavements and road shoulders	28,980
Consultancy Service for bridges	24,985
Administration	3,507
Total	2,136,882

636. The contract for the construction of twenty-five bridges and thirty-four culverts was awarded in the sum of US\$22,738,153 to an international contracting firm by Central Tender Board and approved by Cabinet on 17 July 2002. During the period under review amounts totalling G\$1.542B were paid. The works on the bridges and culverts, which were still in progress at the time of inspection in April 2005 were found to be satisfactory.

637. The contract for the supervising consultancy service for Lot 1 structures was approved by Cabinet on 24 October 2001 and awarded in March 2002 in the sum of US\$1,990,000 to the first ranked bidder. However, it was agreed at an IDB Portfolio Meeting held on 11 August 2004 that an additional sum of US\$2M would be set aside from the Fiscal and Financial Management Programme (FFMP) at the Ministry at Finance to meet payments for supervision and civil works. During the period under review amounts totalling US\$1,267,297 equivalent to G\$243.441M were paid.

638. Thirteen contracts valued \$604.160M were awarded by Central Tender Board to the first ranked or lowest bidders in each instance for road maintenance. Of these thirteen contracts, five totalling \$95.240M were awarded for the maintenance of verges and ditches, five totalling \$279.037M were awarded for the maintenance of pavement and road shoulders, and three totalling \$229.883M were awarded for the rehabilitation of roads. As at 31 December 2004, amounts totalling \$136.957M were paid for these works, which were still in progress, at the following locations:

Maintenance of verges and ditches

- Harbour Bridge to Relief Village
- Relief Village to Airport terminal
- Harbour Bridge to Patentia
- Vreed-en-Hoop to Stewartville
- Stewartville to Parika

Maintenance of pavement and road shoulders

- Harbour Bridge to Relief Village
- Relief Village to Airport terminal
- Harbour Bridge to Patentia
- Vreed-en-Hoop to Stewartville
- Stewartville to Parika

Rehabilitation of roads

- Camp Street to Mahaica Bridge
- Supenaam to Charity
- Soesdyke Linden Highway

639. The contract for the feasibility study of the Berbice River Crossing was awarded to the first ranked bidder, an international firm from USA, by Central Tender Board in the sum of US\$598,393 and approved by Cabinet. During the period under review amounts totalling US\$455,240 equivalent to G\$90.166M were paid.

640. Amounts totalling US\$73,533 equivalent to G\$14.625M were paid to three consultants for consultancy services provided. These payments included salaries, housing accommodation and preparation and submission of various reports and were verified with relevant payment and supporting documents, while the contract for the provision of consultancy service for the routine maintenance management system was awarded to the first ranked bidder, an international firm from USA, by Central Tender Board in the sum of US\$1,369,046 and approved by Cabinet. During the period under review, amounts totalling US\$261,155 equivalent to G\$51.318 were paid. In addition, amounts totalling \$671,450 were paid for newspaper advertisements and repairs to vehicles, and were verified with the relevant payment and supporting documents.

641. With respect to the implementation of, street lights, sidewalk, pavement, road shoulder and traffic safety elements, eleven contracts valued \$419.797M were awarded by Central Tender Board and approved by Cabinet for these road safety works at various locations. During the period under review amounts totalling \$28.980M were paid, of which \$1.513M was expended on a contract for centre line and other markings on the road from Relief Village to Airport Terminal and \$27.467M was expended on mobilisation advances paid on ten contracts at the following locations:

- Mon Repos along Georgetown to Buxton Public Road
- Haslington along Buxton to Mahaica Public Road
- Uitvlugt along Vreed-en-Hoop to Parika Public Road
- Stanleytown along Vreed-en-Hoop to Patentia Public Road
- Demerara Harbour Bridge to Patentia
- Vreed-en-Hoop to Stewartville
- Stewartville to Parika
- Essequibo Coast Public Road – Supenaam to Charity
- Relief Village to Airport terminal
- Soesdyke Linden Highway

642. The contract for the consultancy services for replacing, rebuilding or rehabilitating of existing bridges, drainage facilities and their approach roads on the Timehri/Georgetown Road was awarded in the sum of US\$770,000 to the first ranked bidder, an international consulting firm from Canada, by Central Tender Board and approved by Cabinet on 8 January 2002. There was a variation of US\$29,700, giving a revised contract sum of US\$799,700. During the period under review, amounts totalling US\$124,924 equivalent to G\$24.985M were paid.

643. Amounts totalling \$3.507M were expended on the purchase of airline tickets and payment of per diem for officers representing the Works Services Group at various forums, and payments on a contract for investigating pavement failure on the East Coast of Demerara. The amounts expended were verified with relevant payment documents.

Subhead 12003 – Road Rehabilitation / Construction

644. The sum of \$57.932M was voted for road rehabilitation/construction. However, these works were transferred to subhead 12005 – West Demerara/Four lane road. Amounts totalling \$57.932M were expended and accounted for under this line item.

Please refer to Division 548, Subhead 12005 for further details.

Subhead 12004 – Mahaica – Rosignol Road/Studies

645. The sum of \$1.814B was allocated for the provision of resources for the administration and management of the following projects: (a) the rehabilitation of the Mahaica/Rosignol road; (b) feasibility study for southern carriage way – Georgetown - Timehri; (c) design of East Berbice/Corentyne highway; and (d) Institutional strengthening. According to the Appropriation Account amounts totalling \$1.808B were expended.

646. The Programme is funded by the Government of Guyana and the Inter American Development Bank under Loan Agreement No. 1094/SF-GY and is subject to separate financial reporting and audit. An examination of the audited accounts for 2004, revealed expenditure of \$2.035B giving a difference of \$227.448M. This difference was due foreign disbursements made in 2003 now brought to account and foreign disbursements made in 2004 not yet brought to account. The audited expenditure of the Programme for the period under review was as follows:

Description	Amount G\$'000
Rehabilitation – Mahaica – Rosignol Road	1,582,028
Supervision – Mahaica – Rosignol Road	172,444
Feasibility study and design – New Amsterdam – Molsen Creek	141,231
Feasibility study – alternative southern approach to Georgetown	139,720
Total	2,035,423

647. The contract for the rehabilitation of the Mahaica-Rosignol road was awarded to an international engineering firm from Trinidad, from a list of pre-qualified firms, by Central Tender Board in the sum of US\$22,094,217 and approved by Cabinet on 29 October 2002. As at 31 December 2004, amounts totalling US\$13,027,750 were paid on this contract, of which US\$7,937,071, equivalent to G\$1.582B was for the period under review. The works, which were in progress at the time of reporting, were inspected and it was noted that there was uneven rolling of the wearing course of the finished road at various sections along carriageway. The Audit Office recommends that this apparent defect be remedied at no additional cost to the client and that the firm awarded the contract for the supervision of the Mahaica-Rosignol road institute proper supervisory checks.

648. The contract for the supervision of the Mahaica-Rosignol road rehabilitation was awarded in the sum of US\$1,911,369 to the first ranked bidder, an international consulting firm from Canada, from a list of pre-qualified firms, by Central Tender Board and approved by Cabinet on 11 June 2002. As at 31 December 2003, amounts totalling US\$852,128 were paid. During the period under review amounts totalling US\$814,984, equivalent to G\$162.444M were paid. In addition, amounts of US\$50,127 equivalent to G\$10M were expended on the provision of office accommodation and payment of utility and security charges and overtime for inspectors.

649. The contract for the feasibility study and design of the New Amsterdam to Moleson Creek Road was awarded in the sum of US\$1,113,069 to the first ranked bidder, an international consulting firm from United Kingdom, by Central Tender Board and approved by Cabinet. There was an approved variation of US\$147,789, by Cabinet, to facilitate a staffing reorganisation for the preparation of the Project Concept Document, giving a revised contract sum of US\$1,260,858. As at 31 December 2003, amounts totalling US\$387,864 equivalent to G\$75.836M were paid to the firm. During the period under review, amounts totalling US\$713,951 equivalent to approximately G\$141.231M were paid.

650. The contract for the feasibility study for an alternative southern approach to Georgetown was awarded in the sum of US\$1,555,238 to the first ranked bidder, an international consulting firm from Canada, by Central Tender Board and approved by Cabinet on 11 March 2003. There was an approved variation of US\$190,000 to facilitate additional studies related to the project, giving a revised contract sum of US\$1,745,238. As at 31 December 2003, amounts totalling US\$929,003 were paid. During the period under review, amounts totalling US\$706,312 equivalent to \$139.720M were paid.

Subhead – 12005 – West Demerara/Four Lane Road

651. The sum of \$522.068M was voted for (a) construction of four lane highway- Harbour Bridge - Ruimveldt including a section of Mandela avenue and Houston by-pass (b) construction of additional lane – Harbour Bridge – West Demerara Hospital (c) resurfacing of Demerara Harbour Bridge and (d) replacement of three wooden bridges along West Demerara road. There was a supplementary provision of \$477.932M giving a revised allocation of \$1.0B. According to the Appropriation Account amounts totalling \$975M were expended.

652. This programme is funded by the Caribbean Development Bank(CDB) and the Government of Guyana(GOG) under Loan Agreement No. 2SFR-OR-GY, Third Road Project. An examination of the records revealed that amount totalling US\$5.637M equivalent to approximately G\$1.126B were expended, of which \$57.932M was accounted for under sub head 12003 – road rehabilitation/construction.

653. The contract for the construction of a four lane highway from the Demerara Harbour Bridge to Ruimveldt including a section of Mandela Avenue and Houston by-pass was awarded in the sum of US\$10.624M by the Central Tender Board and approved by Cabinet. As at 31 December 2004, amounts totalling US\$2.680M equivalent to G\$535.284M were paid.

654. The contract for the construction of an additional lane from the Demerara Harbour Bridge to Vreed-en-Hoop and the replacement of three wooden bridges with concrete structures at Boeraserie No. 1 and 2 and Ruby was awarded in the sum of US\$5.466M by the Central Tender Board and approved by Cabinet. As at 31 December 2004, amounts totalling US\$2.019M equivalent to G\$403.273M were paid.

655. The contract for construction supervision and post consultancy services for the road improvement project, West Demerara to Ruimveldt was awarded in the sum of US\$1.716M by Central Tender Board and approved by Cabinet. There was an approved variation of US\$239,649 giving a revised contract sum of US\$1.956M. As at 31 December 2004, amounts totalling US\$938,225 equivalent to G\$187.410M were paid.

Subhead 12010 – Administration and Management

656. The sum of \$155M was allocated for the provision of resources for the administration and management for roads projects, bridges and studies. The entire sum was expended on payment of salaries, allowances and deductions for staff of the Project, maintenance of building and equipment, servicing of vehicles and other related costs, purchasing of assets and payment of other related office expenses. The amounts expended were verified with payment vouchers and other supporting documents as having been properly incurred.

Subhead 14002 – Bartica/Issano/Mahdia Road

657. The sum of \$14.5M was voted for the rehabilitation of critical sections of the Issano roadway and bridges at Seven Miles, Eight Miles and Kabouri. Amounts totalling \$12.067M were expended as follows:

Description	Amount \$'000
Rehabilitation of Issano road	10,365
Consultancy services	1,230
Rehabilitation of Bartica/Potaro and Issano roads	452
Miscellaneous	20
Total	12,067

658. The contract for the rehabilitation of the Bartica/Issano/Mahdia road was awarded in the sum of \$14.509M by the Central Tender Board to the sole bidder against the Engineer's estimate of \$15M on the basis of the contractor's capacity to execute the work despite his bid being below the Engineer's estimate. There was a variation to this contract giving a revised contract sum of \$15.860M. As at 31 December 2004, amounts totalling \$10.365M were paid.

659. In relation to the consultancy fees, two contracts were awarded in the sums of \$1.016M and \$214,565 respectively for the design and supervision of the rehabilitation of Bartica/Issano/Mahdia road. As at 31 December 2004 the entire contract sums were paid.

660. The contract for the rehabilitation of sections of Bartica/Potaro and Issano roads was awarded in the sum of \$4.513M in 2003. As at 31 December 2003, amounts totalling \$4.062M were paid. During the period under review the balance of \$451,312 was paid.

Subhead 14003 – Black Bush Polder Road

661. The sum of \$12M was budgeted for the rehabilitation of critical sections of the Black Bush Polder road and rehabilitation of a bridge at Johanna. There was a supplementary provision of \$11M, giving a revised allocation of \$23M. Amounts totalling \$22.178M were expended as follows:

Description	Amount \$'000
Rehabilitation of Black Bush Polder road	21,521
Consultancy services for Black Bush Polder road	657
Total	22,178

662. The contract for the rehabilitation of the Black Bush Polder road was awarded in the sum of \$21.997M by the Central Tender Board to the lowest of three bidders. As at 31 December 2004, amounts totalling \$21.521M were paid to the contractor and the works were completed and physically verified, while the sum of \$656,984 was expended on a contract awarded for consultancy services for the design and supervision of the rehabilitation of Black Bush Polder road.

Subhead 14005 – Miscellaneous Roads

663. The sum of \$500M was allocated for (a) the completion of roads in Mahaica, Helena No. 2, Bachelor's Adventure, Victoria, Mon Repos, Beterverewagting, Craig Milne, Mara and Cummings Lodge and (b) the construction and rehabilitation of roads in Wakenaam, Leguan, Mara, Hubu/Parika, Wisroc and in communities in Regions No. 2 to 7 and 10. Amounts totalling \$433.956M were expended as follows:

Description	Amount \$'000
Rehabilitation of roads	165,753
Design and consultancy services	36,488
Mobilisation Advance	31,257
Purchases	23,167
Administration cost	18,783
Miscellaneous	1,508
Warrants issued	157,000
Total	433,956

664. Included in the sum of \$165.753M expended on the rehabilitation of roads were (i) nine contracts valued \$191.680M awarded by Central Tender Board to the lowest or most competitive bidder for the rehabilitation of roads at Wakenaam, Mara, Leguan, Cummings Lodge, Batchelor's Adventure, Enterprise, Parika and Presidents' College road. As at 31 December 2004, amounts totalling \$101.667M were paid on these contracts; (ii) amounts totalling \$1.465M paid for the rehabilitation of roads at Canal Nos. 1 and 2 based on a contract for \$6M which was awarded by selective tendering on the granting of a waiver of tender procedures; (iii) three contracts valued \$11.576M awarded for the rehabilitation of roads in Mon Repos, two of which were awarded in 2003, while one was awarded in 2004. As at 31 December 2004 amounts totalling \$5.435M were paid on these contracts; and (iv) seventeen contracts valued \$73.408M awarded by the Departmental Tender Board, to the lowest and second lowest bidders, in instances where the lowest bidder was disqualified, for the rehabilitation of roads at Lusignan, Beterverwagting, Helena No. 2, Region 5, LBI, Chateau Margot, Buxton/Friendship/Annandale, Mocha Arcadia/Covent Garden, Cove & John, Ogle, Vryheid's Lust, Melanie Damishana, Plaisance and Mahaica market road. As at 31 December 2004, amounts totalling \$57.186M were paid on these contracts. A physical inspection of some of the above works revealed that they were satisfactorily completed, while reliance was placed on the certificate of satisfactory completion issued by the Engineer for the others.

665. Amounts totalling \$36.488M were expended on design, consultancy, supervision, surveying, and engineering services etc, while amounts totalling \$31.257M were paid as mobilisation advances on thirteen contracts valued \$200.173M awarded by Central Tender Board and Departmental Tender Board for the rehabilitation of roads at Viva-la-force, Mon Repos, La Grange, New Amsterdam, Enterprise, Chateau Margot, Enmore, Leguan, Garden of Eden and various other roads on the East Coast of Demerara. A physical inspection of some of the above works revealed that they were satisfactorily completed, while reliance was placed on the certificate of satisfactory completion issued by the Engineer for the others.

666. Included in amounts totalling \$23.167M expended on purchases were amounts of \$10.994M for the purchase of bitumen and \$2.929M for the purchase of a Toyota double cab Hilux, while an amount of \$18.78M was expended on the payment of wages and salaries and administrative costs.

667. Five inter-departmental warrants totalling \$157M were issued to Regions Nos. 2, 3, 5 and 6 to pay for the rehabilitation of Crabwood Creek School and the rehabilitation and upgrading of miscellaneous roads. Financial returns totalling \$64.153M were received from Regions 2, 5 and 6. Amounts totalling \$5.375M were expended on the rehabilitation of Crabwood Creek School, while the amount of \$58.778 was expended on the rehabilitation and upgrading of roads.

Subhead 14006 – Urban Roads/Drainage

668. The sum of \$95M was voted for the rehabilitation of selected roads and desilting of canals and outfalls. A supplementary provision of \$100M was issued giving a revised allocation of \$195M. Amounts totalling \$172.702M were expended as follows:

Description	Amount \$'000
Rehabilitation and construction of roads	45,540
Drainage and desilting	22,000
Employees emoluments	2,874
Consultancy services	2,229
Purchase of building materials	80,697
Other expenditure	19,362
Total	172,702

669. Four contracts valued \$56.637M were awarded for the rehabilitation of New Amsterdam roads and Critchlow Square, while fourteen contracts totalling \$59.562M were awarded by selective tendering on the granting of a waiver of tender procedures for the rehabilitation of several city streets. During the period under review, amounts totalling \$45.540M were paid to the contractors, of which, an amount of \$4.066M was paid as a mobilisation advance for the rehabilitation of New Amsterdam roads. These works were completed and physically verified.

670. Five contracts valued \$22M were awarded for drainage works at Eleazer Square, Lodge Housing Scheme and the desilting of Cummings canal from Lamaha Street to Liliendaal, Subryanville and Kitty and thirteen outfalls in the City of Georgetown for a period of one year. As at 31 December 2004, the entire contract sums were paid.

671. Amounts totalling \$2.874M were expended on the payment of emoluments to thirty employees for the period under review, while two contracts were awarded in the sum of \$1.457M and \$2.610M for consultancy services for the rehabilitation of Tucville road, Bladen Hall/Strateshpey roads and New Amsterdam roads respectively. The contract for the rehabilitation of New Amsterdam roads was awarded in 2003 while the other was awarded in 2004. As at 31 December 2004 amounts totalling \$2.229M were paid.

672. The amount of \$80.679M was expended on the purchase of road building materials. Included in this figure is an amount of \$62.465M expended for the purchase of hotmix. The balance of \$18.233M was expended on the purchase of bitumen, asphaltic concrete, crusher run, etc. for the rehabilitation of roads at West Ruimveldt, Campbellville and other city streets.

673. Included in the amount of \$19.362M, are amounts totalling \$14.362M, expended on the repairs to back hoe, compact roller, truck, etc. and the rental of motor grader, bobcat and trucks for road works and transporting of road construction materials, while the amount of \$5M was expended on the construction of a gravel pump.

AGENCY 41 & DIVISIONS 542 – 543 & 553
MINISTRY OF EDUCATION

Current Expenditure

674. A comparison of the authorised staffing of the Ministry with the actual revealed an excess of 2145 as shown below:

Description	Authorised	Actual	Excess	Vacant
Administrative	54	267	213	
Senior Technical	95	1,222	1,127	
Other Technical & Craft skilled	138	690	552	
Clerical & Office Support	321	292		29
Semi- skilled operatives	244	452	208	
Contracted Employees	0	43	43	
Temporary Employees	0	2	2	
Total	852	2,968	2,145	29

675. Further analysis carried out revealed that the authorised staff strength of the Ministry as reflected in the Estimates did not include teachers who numbered 2,295 as per December 2004 payroll.

The Audit Office again recommends that in order to provide for a meaningful comparison between the authorised staffing and actual, the Ministry should request the Ministry of Finance to include all categories of employees in its estimate of expenditure.(2004/89)

676. An examination of the paychanges records along with refunds of wages and salaries register and the payroll revealed that there were undue delays in making the necessary adjustments to the Ministries' payroll when officers leave the employment as evidenced by the fact that pay changes directives were forwarded to the Accounting Unit on average two months after their effective dates. This practice resulted in:

- The net salaries of those officers being paid into their bank accounts. Audit checks revealed that eighty-eight employees who were no longer on the job as at 31 December 2004 were overpaid amounts totalling \$7.775M. These amounts have not been recovered. This office saw evidence where the Ministry wrote the banks in most instances asking for refunds. However, the banks responded that as long as the sums were credited to the employees' accounts, refunds cannot be effected without the employees' consent. Notwithstanding the above explanation, no evidence was seen where the Ministry subsequently wrote the individual employees asking for refunds of the overpayment.

- Salaries deductions being paid over to the various agencies until the employees' names are taken off the payroll. There was no evidence that recoveries were made from these agencies.
- The appropriation account being overstated by these amounts.

The Audit Office recommends that the Ministry:

(1) review the mechanisms in place to expedite the flow of information from the various schools so that the necessary adjustments can be made to the payrolls in a timelier manner.

(2) aggressively follow up with the various agencies and the officers who are no longer on the job with a view to recovering the overpayments.(2004/90)

677. In my report for 2002, I made mention that twenty-two officers whose services were terminated during the year 2002, were overpaid amounts totalling \$1.541M as a result of late notification of paychanges. The Ministry had recovered \$0.906M. At the time of reporting, the balance of \$0.605M was still outstanding as well as amounts totalling \$2.747M overpaid in the year 2001. In my 2003 report, I had recommended that if renewed efforts to recover these amounts failed, then the assistance of the Police should be sought. The Ministry wrote the police in April 2005 who responded that the issue can only be best resolved by civil litigation.

The Audit Office recommends that the Ministry seek the advice of the Attorney General to bring a closure to the matter.(2004/91)

678. An examination of the Register of Contributors to the National Insurance Scheme (NIS) as at December 2004 revealed seven hundred and eighty-three instances where the employees' NIS numbers were not recorded in the Register. The Head of the Budget Agency explained that steps were taken to correct this situation by issuing all employees whose NIS numbers were not recorded on the payroll with letters to report to the Central Accounting Unit so those employees could be in compliance with the National Insurance Scheme. Progress has been made in arresting this problem.

Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Ministry continue to aggressively follow up with the concerned employees with a view to ensuring that all employees are promptly registered with the Scheme. (2004/92)

679. It is a requirement for cheque orders to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of the payments made. However, an examination of registers maintained revealed that cheque orders were being cleared on average seventy-five days after they were issued. In addition, at the time of reporting two hundred and twenty-four cheque orders valued at \$18.392M remained outstanding.

The Audit Office recommends that the Ministry put in place mechanisms to expedite the clearing of cheque orders through the submission of bills, receipts and other supporting documents to substantiate the payments made and to make every effort to clear the outstanding cheque orders and inform the Audit Office of the results. (2004/93)

680. In my previous reports, mention was made of six instances of apparent misappropriation of funds totalling \$136,637, with the result that two officers were interdicted from duty. The Ministry had written the Crime Chief in 2002 enquiring about the status of the investigation but so far no response has been forthcoming. It should be noted that this matter has been coming forward since 1997. In 2003 the Audit Office had recommended that the Ministry file a losses report with the Finance Secretary. This Office saw evidence where the Ministry wrote the Finance Secretary on the matter on the 18 April 2005 and filed a losses report.

The Audit Office recommends that the Ministry follow up the matter with the Finance Secretary. (2004/94)

681. As reported in my previous reports, the old main bank account No.926 which ceased to be operational in May 1996 was overdrawn by \$78.115M as at 31 December 2004. In my 2003 report I had recommended that the Ministry file a losses report with the Finance Secretary so that the loss can be written off. This Office saw evidence where the Ministry wrote the Finance Secretary on the matter on the 18 April 2005 and filed a losses report. This matter has not been resolved and as at 31 December 2004 this account was still not closed.

The Audit Office recommends that the Ministry follow up the matter with the Finance Secretary. (2004/95)

682. The main bank account No. 3061 and the salaries account No. 3060 reflected large positive balances of \$168,915M and \$1.459M respectively, as at 31 December 2004. These accounts were not closed and the balances transferred to the Consolidated Fund as was recommended in my 2003 report. Evidence was seen where the Ministry wrote the Finance Secretary on the 20 April 2005 advising that all cheques that were written from these account would have been cleared and that the accounts should be closed. However, we were unable to determine whether the said accounts have since been closed and the balances transferred.

The Audit Office recommends that the Ministry follow up this matter with the Accountant General. (2004/96)

683. Amounts totalling \$11.657M were expended to purchase items such as television, projectors, printers, microwave, digital cameras, computers, scanners, stabilizer, fax machine, office furniture, fridge, etc. These are items of a capital nature, the cost of which should have been met from the Ministry's capital programme.

The Audit Office again recommends that the Ministry desist from acquiring capital items from current appropriations. Where it is considered necessary to acquire such items, a request for a supplementary estimate should be sought under the relevant capital subhead. (2004/97)

684. Since my 2001 report, the following matters remained unsettled:

- (a) Amounts totalling \$5.243M were paid to suppliers but the items were not delivered. However, items with value amounts totalling \$3.2M were subsequently delivered in 2002 -2003. The difference of \$2.043M is still to be delivered.
- (b) In 2000 the Ministry had advanced a local firm an amount of \$2.073M representing 50% of the contract sum to undertake work on 2-one minute television features. The contract was subsequently put on hold in the same year and a refund was not given to the Ministry. The Head of the Budget Agency explained that it would appear that the firm is no longer in existence since all efforts to make contact with it proved futile.

685. At the Public Accounts Committee session for the 2003 report, the Head of the Budget Agency reported that the Ministry has not had any success in bringing the above matters to a closure.

The Audit Office recommends that the Ministry file a losses report with the Finance Secretary to bring closure to the above matters.(2004/98)

686. Log books were not presented for twenty-five of the thirty-three serviceable vehicles in use by the Ministry. In the absence of most log books, it could not be determined whether the journeys undertaken were properly authorised and whether there was effective control over the use of these vehicles. Further, an examination of these log books presented revealed that the mileage and the fuel received were not stated.

The Audit Office recommends that the Ministry take steps to ensure that all vehicle log books are closed off at the end of the year and sent to Head Office to facilitate audit review and to ensure that the log books are properly written up.(2004/99)

687. There were also twenty seven vehicles which were not in working order for a considerable period of time without evidence of any action being taken to have them repaired or to dispose of them.

The Audit Office again recommends that the Ministry review the state and condition of the vehicles in question and take measures to either repair them or to dispose of them.(2004/100)

688. Significant differences were observed between the amounts shown in the appropriation accounts for telephone, electricity and water charges and those shown in the related registers due to the failure to update the registers. Further, the registers bore no evidence of supervisory checks.

689. An examination of the telephone bills for the Ministry revealed that cellular calls for 2004 amounted to \$5.524M. Audit checks revealed that most of the telephone lines for the Ministry were not blocked from making cellular calls as stipulated by the Public Service Ministry circular No.12/2001 where Ministries/ Departments were urged to curtail the use of employees making calls to cellular numbers on government telephones and to have phones blocked except for those operated by the Permanent Secretaries and Head of Departments.

The Audit Office recommends that the Ministry review the need to have so many telephone lines opened to cellular calls and to abide by the instructions contained in the PSM circular. Further, with regards to paragraph 688, periodic reconciliation should be carried out to ensure that the records are in agreement with the amounts shown as expended. (2004/101)

690. Four payment vouchers totalling \$3.955M did not have any supporting documents attached. As a result we were unable to determine whether the expenditure was properly authorised and were expended for the stated purpose.

Voucher Reference	Cheque No.	Amount \$'000	Particulars
2071	-	322	Lunch for children at National event
1540	010463	1,223	Offset expenses for National Athletic
1539	010462	1,196	Offset expenses for National Athletic
1538	010461	1,215	Offset expenses for National Athletic
Total		3,955	

The Audit Office recommends that the Ministry locate the supporting documents and present them for audit. (2004/102)

691. In my 2003 report, I made mention of an amount of revenue totalling \$743,538 that was not accounted for at the Essequibo Technical Institute. The Assistant Accountant subsequently repaid \$467,538. This Office was however unable to determine what action the Ministry took in relation to the difference of \$276,000.

692. Amounts totalling \$4.850M were expended to purchase 1000 copies of what's cooking in Guyana. The books were received and taken to the Book Distribution Unit of the Ministry. However, a physical count revealed 609 books were in stock whereas the bin card and the stock ledger showed balances of 780 and 826 respectively. It was explained that the differences were as a result of the records not being updated due to staff constraints.

The Audit Office recommends that the Ministry update the records and reconcile the bin cards and the stock ledgers. Any differences are to be reported. (2004/103)

Capital Expenditure

Division 543

Subhead 12059 - Nursery, Primary & Secondary Schools

693. The sum of \$50M was voted for (a) completion and continuation of the rehabilitation work at Winfer Gardens, South Ruimveldt Park, Smith Church, Agricola and West Ruimveldt primary schools and Turkeyen nursery school (b) payment of retention for Uitvlugt primary, (c) construction of a new building for Ascension nursery (d) rehabilitation of Central and St. Stephen's primaries and David Rose School for the handicapped and (e) construction of a Practical Instruction Centre at Sophia. A supplementary provision of \$6.5M was approved taking the revised allocation to \$56.5M. Amounts totalling \$56.342M were expended on the following construction and rehabilitation works as shown below:

Description	Amount \$'000
Rehabilitation and extension to Carmel High School	14,135
Construction of Sophia Nursery School	7,984
Rehabilitation & extension to St. Anne's Primary	7,199
Rehabilitation of West Ruimveldt Primary	7,156
Extension to Mabaruma Primary School	6,500
Rehabilitation to Agricola Primary	3,826
Rehabilitation to Winfer Gardens Primary	3,270
Consultancy Services	1,865
Extension to Smith Church Primary, Turkeyen Nursery School etc.	2,409
Retention fees	1,969
Other	28
Total	56,342

694. While approval was granted for a change in programme to include the extension to Mabaruma primary school, similar approvals for the construction of the schools at Sophia, Carmel High and St Anne's, were not provided for audit scrutiny and it could not be determined whether these were obtained. It should be noted that only the construction of a new building for Ascension Nursery was rebudgeted for in 2005. In addition, the following schools listed in the profile were not constructed / rehabilitated:

- New building for Ascension Nursery
- Central High
- St Stephens's Primary
- David Rose School for the handicapped.

695. The contract for the rehabilitation and extension work to the Carmel High School was awarded in July 2004 in the sum of \$14.179M to the lowest bidder. As at 31 December 2004, the contractor was paid the sum of \$14.135M.

696. In relation to the construction of the Sophia Nursery School, the contract was awarded in July 2004 to the lowest bidder in the sum of \$10.097M. As at 31 December 2004, the works were in progress and the contractor was paid amounts totalling \$7.984M.

697. In relation to the rehabilitation and extension works to St. Anne's Primary, the contract was awarded to the lowest bidder in the sum of \$7.578M during the year 2004. As at 31 December 2004, the contractor was paid amounts totalling \$7.199M.

698. The contract for the rehabilitation of the West Ruimveldt Primary School was awarded to the lowest bidder in the sum of \$10.079M in 2003. As at 31 December 2003, a sum of \$2.923M was paid. During 2004, amounts totalling \$7.156M were paid taking the accumulated payments to \$10.079M as at 31 December 2004.

699. With regards to the extension to the Mabaruma Primary School, the Ministry obtained a supplementary provision in the sum of \$6.5M. This amount was sent to the Region via an inter departmental warrant on the 3 November 2004 and as at 31 December 2004, a financial return was received from the Region for the full amount.

700. The contract for the rehabilitation of the Agricola Primary School was awarded in 2003 in the sum of \$6.162M. As at 31 December 2003, an amount of \$2.951M was paid to the contractor. During 2004, there was an approved variation of \$616,356 taking the revised contract sum to \$6.777M. As at 31 December 2004, the entire revised contract sum was paid to the contractor.

701. The contract for the rehabilitation of the Winfer Gardens Primary School was awarded in 2002 in the sum of \$26.943M. Cabinet approved a variation of \$4.303M taking the revised contract sum to \$31.246M. As at 31 December 2003 amounts totalling \$27.976M were paid. The remaining balance of \$3.270M was paid to the contractor in 2004.

702. In relation to Smith Church Primary, Uitvlugt Primary, South Ruimveldt Nursery and Turkeyen Nursery these projects were all awarded during 2002 and 2003 and were at various stages of completion. During 2004, amounts totalling \$2.409M were paid for the completion of these projects.

703. The Consultants' fees of \$1.865M were in respect of payments for supervision of works, on eleven schools.

Subhead 12060 – President’s College

704. The sum of \$5M was allocated for the purchase of desks, benches, double bunk beds with mattresses and refrigerators and painting of No.1 Dormitory. However, due to a fire at the college in April 2004, a change of programme was requested and granted to rewire the complex, purchase 100 desks and benches, 30 double bunk beds, one 15hp pump with motor and panel, construction of one concrete trestle with water tanks and painting of teaching block No. 1. The entire amount was expended as shown below:

Description	Amount \$'000
Repairs to teaching block	1,016
Electrical work	898
Pump with motor	570
Bed frames	600
Desks and benches	488
Construction of trestle	586
Consultancy fees	176
Other	666
Total	5,000

705. The contract for the repairs and internal painting of the teaching block was awarded to the lowest bidder in the sum of \$1.016M. As at 31 December 2004, the entire contract sum was paid to the contractor.

706. The contract for the rewiring of the dormitory was awarded to the lower bidder in the sum of \$898,215 by the Ministerial Tender Board. However, the Ministry did not follow the required tender board procedures and instead obtained two bids from two contractors. The tender board then awarded the work to the bidder with the lower price. It was explained that the work was of an emergency nature.

The Audit Office recommends that in such cases a waiver of tender board procedures should be sought. (2004/104)

707. With regards to the construction of the concrete trestle, this contract was awarded to the lowest bidder in the sum of \$680,760. As at 31 December 2004, the contractor was paid \$585,699. The difference of \$95,061 represents retention fees owing to the contractor.

708. The Ministerial Tender Board awarded the contract for the construction and delivery of 93 desks and benches to the only bidder in the sum of \$604,500. As at 31 December 2004, the contractor was paid amounts totalling \$487,500 for the delivery of 75 desks and benches.

709. In relation to the pump and the bed frames, these were paid for and evidence was seen on the payment vouchers that they were received and entered in stock records.

Subhead 12061 – Craft Production and Design

710. The sum of \$1.800M was voted for the extension of the building. Amounts totalling \$1.520M were expended to rehabilitate this building which is located in the Carnegie school compound. The contract was awarded by the Central Tender Board in the sum of \$1.744M to the lowest bidder. As at 31 December 2004, the contractor received the entire contract sum. However, only \$1.425M was reflected under this subhead. The difference of \$318,538 was charged to subhead 2603400 - Carnegie School of Home Economics. It should be noted that had this amount been reflected under this subhead the voted provision would have been exceeded.

Subhead 12062 – National Library

711. The sum of \$6M was voted for the extension of the New Amsterdam library. A change of programme was issued for the complete rehabilitation of the New Amsterdam library and the purchase of furniture. The sum of \$5.956M was expended to undertake the works.

712. With respect to the rehabilitation works, two contracts were awarded. The first contract was awarded in 2003 in the sum of \$8.305M. As at 31 December 2003, payments totalling \$5.771M were made. During the year under review, the remaining balance of \$2.534M was paid and the other contract was awarded in the sum of \$2.662M to the same contractor, who was the lowest bidder, to complete the building. As at 31 December 2004, the contractor was paid \$2.762M. The difference of \$100,000 represented variation which was approved by the Head of Budget Agency.

713. In relation to the purchases totalling \$520,495, bills/ receipts were not attached to the payment vouchers for amounts totalling \$356,995. According to the account analysis report these payments were made for the purchase of television set, two cupboards, two filing cabinets and ten stacking chairs. Checks at the New Amsterdam library revealed that the items were received and brought to account. With respect to the other items bought and for which bills/receipts were made available, these were also received and brought to account except for the VCR which was not seen. The Senior- in -charge at the Library explained that the VCR was stolen when the library was broken into on the 6 August 2005. A report was made to the police and to the Chief Librarian in Georgetown. However, we were unable to determine whether a losses report was filed by the Ministry to the Finance Secretary.

The Audit Office recommends that the Ministry ensures that:

(1) all expense vouchers are supported by the relevant bills /receipts and other pertinent information; and

(2) a losses report is filed with the Finance Secretary.(2004/105)

Subhead 12063 – Critchlow Labour College

714. The sum of \$1.9M was allocated for the painting of the complex. The contract was awarded by the Central Tender Board in the sum of \$2.409M to the lowest bidder. As at 31 December 2004, the entire amount was paid to the contractor.

Subhead 12064 – Kuru Kuru College

715. The sum of \$1.800M was voted for the rehabilitation of the building. The contract for the rehabilitation of the building was awarded by the CTB in the sum of \$2.166M to the lowest bidder. As at 31 December 2004, an amount of \$1.708M was paid towards this contract while the difference of \$91,986 was paid as consultancy fees.

Subhead 12064 – University of Guyana - Turkeyen

716. The sum of \$30M was allocated for the rehabilitation of faculty buildings and purchase of equipment for the Information Technology and Science laboratories. Amounts totalling \$16.768M were expended as follows:

Description	Amount \$'000
Rehabilitation of Laboratory Block -Faculty of Technology	4,075
Renovation and extension to Personnel building	3,512
Renovation to the Communications Building	1,164
Electrical works	1,093
Purchases	3,582
Other Renovations	3,342
Total	16,768

717. The contract for the rehabilitation of the laboratory block – Faculty of Technology was awarded by CTB to the lowest bidder in the sum of \$4.290M. As at 31 December 2004, the sum of \$4.075M was paid to the contractor. In relation to the renovation and extension to the Personnel building, this contract was also awarded to the lowest bidder in the sum of \$3.696M. As at 31 December 2004, amounts totalling \$3.512M were paid.

718. The contract for the renovation to the Communication building was awarded by CTB to the second lowest bidder in the sum of \$1.204M since the lowest bidder did not indicate completion time in the bid documents submitted. As at 31 December 2004, amounts totalling \$1.164M were paid to the contractor.

719. The contract for the electrical works to the Personnel building, Language laboratory, Cafeteria, Security office and Senior Common Room was awarded to the lowest bidder in the sum of \$1.093M and as at 31 December 2004, the entire contract sum was paid. With respect to the renovation of the Education building, the contract was awarded to the second lowest bidder in the sum of \$830,000 since the lowest bidder did not submit NIS or IRD compliance certificates. As at 31 December 2004, the contractor was only paid \$332,000 as a mobilisation advance. The remaining amount was paid in 2005.

720. The contract for the construction of the concrete floor at the chemistry lab was awarded to the lowest bidder in the sum of \$1.051M. However, as at 31 December 2004, only \$210,200 was paid to the contractor. No further payments were made on this contract and the Deputy Permanent Secretary explained that the contract had been terminated since the contractor failed to commence the project. The mobilisation advance was subsequently recovered in November 2005.

721. Amounts totalling \$3.582M were expended to purchase equipment and furniture such as photocopiers, projectors, digital movie camera, projector screen and office furniture for the University of Guyana and other sections of the Ministry.

722. Checks at the University revealed that the items were received and brought to account and marked. However, with respect to the 50 stacking chairs these were damaged and were stored in a room in the lower flat of the IT Laboratory.

The Audit Office recommends that in relation to the damaged chairs a losses report should be filed with the Finance Secretary.(2004/106)

Subhead 12067 – University of Guyana (Berbice)

723. The sum of \$73M was allocated for the completion of the laboratory and the purchase of equipment for the laboratory. An extension to the capital programme was granted to include the purchase of additional land in Berbice for the campus. Amounts totalling \$51.760M were expended as shown below:

Description	Amount \$'000
Construction of the laboratory block	48,547
Purchase of land	2,000
Consultant' fees	1,213
Total	51,760

724. The Central Tender Board recommended that the construction of a science laboratory building be awarded to the lowest bidder in the sum of \$88.716M and was this approved by Cabinet. As at 31 December 2003, the sum of \$42.285M was paid to the contractor. During 2004, there was an approved variation totalling \$7.907M taking the revised contract sum to \$96.624M. At 31 December 2004, the accumulated payments amounted to \$90.832M.

725. The consultant's fees of \$1.213M shown represented work done in relation to the above project for the period under review.

726. In relation to the land purchased, an extension of programme was granted to accommodate this expenditure. However, an examination of the payment voucher revealed that the Head of the Budget Agency did not certify the payment and title of ownership was not seen. A satisfactory explanation was not obtained.

Subhead 26029 – Guyana Basic Education Training

727. The sum of \$20M was allocated for the provision for teachers' training at all levels and institutional strengthening. A supplementary provision of \$70M was approved taking the revised allocation to \$90M. The total amount was shown as being expended. The project was financed solely by CIDA and accounted for by that agency. The values of the related benefits to the country are captured in the Appropriation Account through recording of such specific expenditure.

Subhead 26030 – New Amsterdam Technical Institute

728. The sum of \$10M was allocated for (a) the purchase of tools and equipment (b) rehabilitation of the electrical system in the workshop and (c) rehabilitation of staff quarters, stairways and corridors. There was an approved change in programme to only rehabilitate the staff quarters and complete and furnish the Science building. Amounts totalling \$5.807M were expended to complete the lab/science building and to rehabilitate staff quarters.

729. The contract for the completion of the lab building was awarded by CTB in the sum of \$10.717M to the highest bidder since that bidder's price was closest to 15% below the Engineer's estimate of \$12.395M whilst the lowest bidder's price was \$7.644M. As at 31 December 2004, the work was in progress and \$5.470M was paid to the contractor.

730. The contract for the rehabilitation of government flat at NATI compound was awarded in the year 2003 in the sum of \$ 4.208M and as at 31 December 2004, amounts totalling \$3.788M were paid. The difference of \$419,000 was not paid to the contractor. Enquiries revealed that the project was terminated since the contractor did not remedy the defects identified. However, no correspondence to this effect was seen.

Subhead 26031 - Other Equipment

731. The sum of \$4.1M was voted for the purchase of furniture and equipment including writing desks, chairs, filing cabinets and typewriters. The amount of \$3.958M was expended, as follows:

Description	Amount \$'000
Computers (8)	1,441
Metal filing cabinets (16)	707
Executive & office chairs (36)	666
Air conditioning unit (2)	239
Executive, conferences and office desks (4)	236
Money counting machine (1)	195
Generator (1)	178
Refridgerators (2)	110
PC tool kit (3)	8
Office partition (2)	52
Fax machine (1)	51
Total	3,958

732. The items purchased were verified as having been received and brought to account except for the money counting machine which was stolen. This matter was reported to the police and a loss report was filed. Further, except for those items bought for the Exam division and NCERD, none of the above items were marked in keeping with PSM circularised instructions, also sectional inventories were not updated.

The Audit Office recommends that the Ministry abide with the contents of the PSM's circular with respect to marking of Government equipment and all inventories should be updated.(2004/107)

Subhead 26032 - Government Technical Institute

733. The sum of \$112M was voted for (a) the purchase of equipment, machines and tools for laboratories at Georgetown Technical Institute (b) complete the Technical Institute at Corriverton (c) purchase of tools and equipment for Essequibo Technical Institute .There was an approved change in programme for the inclusion of the rehabilitation of the workshop at Essequibo Technical institute and purchase of furniture and equipment for the Technical Institute Corriverton. Amounts totalling \$97.440M were expended, as follows:

Description	Amount \$'000
Construction of Upper Corentyne Industrial Centre	79,407
Purchases	7,828
Rehabilitation of Essequibo Technical Institute	3,898
Consultancy Fees	3,644
Supply and delivery of school furniture	2,663
Total	97,440

734. The contract for the construction of Upper Corentyne Industrial Training Centre was awarded by the CTB to the lowest bidder in the sum of \$133.520M in 2003. As at 31 December 2003, amounts totalling \$57.511M were paid to the contractor. During the period under review, there was an approved variation of \$12.236M by cabinet for increased rates taking the revised contract sum to \$145.756M. As at 31 December 2004, amounts totalling \$136.918M were paid while consultancy fees represented amounts paid for supervision of the above projects.

735. Amounts totalling \$7.828M were paid for the acquisition of various machinery and tools for the various Technical Institutes. However, an examination of the various payment vouchers revealed the following:

- None of the items were marked and no inventory was kept.
- A requisition to purchase (No.1490) was raised for \$90,000 for two industrial fans for the Government Technical Institute in Georgetown. However, an examination of the bills from the supplier revealed that electrical items were instead bought as shown below to the value of the amount raised. In addition, there was no annotation on the vouchers why the fans were not purchased and who authorised the alternative purchase. The Head of Budget Agency explained that corrective action was taken.

Description of item	Quantity	Amount \$
Ballast	24	37,200
Tubes	22	26,000
Starter	28	2,800
Switches	12	24,000
Total		90,000

- A contract was awarded to CCS Guyana Ltd in the sum of \$2.820M by the CTB for the supply of eight desktop computers with accessories for the Government Technical Institute (GTI). However, part payment in the sum \$1.109M was made to the supplier on the 31 December 2004 .The supplier collected the cheque on the 6 January 2005 and on the voucher it was indicated that the payment was for four computers. However, we were unable to determine when the balance of the payment was made.
- An examination of the payment voucher with the supporting documents revealed that the serial numbers of the computers were not stated. Checks at GTI revealed that four computers were indeed received but in the absence of the serial numbers on the documents we could not determine whether these were indeed the computers bought. Further, the computers were not marked and inventorised. The Head of Budget Agency explained that corrective action will be taken.
- Another RTP No.0057 was raised to purchase 2 drill presses valued at \$288,460 for GTI – Georgetown. However, only one drill press was purchased for \$144,230 and the difference was used to purchase other items such as bit set, plug cutter, measuring tape, handsaw, and holster. In addition, there was no annotation on the vouchers why only one drill press was bought. Further, physical verification revealed that the items were not marked and placed on inventory. The Head of Budget Agency explained that corrective action will be taken.
- Several items were procured for the Essequibo Technical Institute (ETI). Checks revealed that the items bought were received except for the 8” Dewalt heavy duty bench grinder costing \$24,480. Further, these items were also not marked and placed on inventory.

The Audit Office recommends that: (1) the Ministry abide with the contents of the PSM’s circular with respect to marking of Government equipment and that all inventories should be updated;
(2) when items to be procured are not available a new purchase order should be raised;

(3) the Ministry insist that suppliers provide the serial numbers of computers or equipment on the invoice/ bill since these numbers are important to the verification process and for updating the relevant records and;

(4) investigate the non receipt of the heavy duty bench grinder at the Essequibo Technical Institute.(2004/108)

736. The contract for the rehabilitation of the ETI was awarded by the Central Tender Board in the sum \$5.461M in the year 2003. As at 31 December 2003, amounts totalling \$1.563M were paid and during 2004 the balance of \$3.898M was paid.

737. The contract for the supply and delivery of school furniture was awarded in the sum of \$4.143M to the Principal of New Amsterdam Technical Institute (NATI) to execute the project for the Upper Corentyne Technical Institute (CTI). Amounts totalling \$2.663M were paid as at 31 December 2004 while the remaining amount of \$1.479M was paid in 2005. However, checks at that Institute revealed that the following furniture was delivered as against what should have been delivered. In addition, none of the items were marked and placed on inventory. The Head of Budget Agency explained that the remaining items were subsequently delivered and marked.

Description	Quantity	Seen	Difference
Computer table	7	Nil	7
Work bench	40	10	30
Cupboards	26	23	3
First aid kit	12	Nil	12
Typing desk	13	10	3

Subhead 26033 - Guyana Industrial Training Centre

738. The sum of \$5M was voted for the re-tooling of the welding shop and the purchase of tools and equipment for the electronic, agricultural and mechanic department and purchase of carpentry tools. There was an extension to the programme to include the enhancing of the carpentry, welding, agriculture, mechanic and the fitting and machining shops. Amounts totalling \$4.914M were expended as shown below:

Description	Amount \$'000
Supply and delivery of electronic equipment	3,924
Supply and delivery of welding equipment	990
Total	4,914

739. Both of the above contracts were awarded by the Central Tender Board for the supply and delivery of equipment. The first contract was awarded in the sum of \$3.924M for the supply and delivery of ten digital multi meters, ten clamps around AC testers and five portable digital capacitance meters. Although the items were received by GITC, they were not marked and placed on inventory. The second contract was awarded in the sum of \$2.740M for welding equipment. However, we were unable to determine the exact type of equipment since the contract document did not have the details. An amount of \$990,000 was paid. Enquiries revealed that the remaining amount was not paid and as such the supplier did not deliver the items.

740. In a matter related to an award in December 2000 for the supply of 399 pieces of refrigeration tools in the sum of US\$16,057 equivalent to G\$2.970M, two hundred and thirty-seven pieces of tools valued at \$1.216M or US\$6,536 were delivered on 24 July 2002. The remaining 162 pieces were never delivered, although the supplier was fully paid. We reported in our 2002 report that the matter was still engaging the attention of the Director of Public Prosecution. The Head of the Budget Agency explained that the supplier cannot be located.

Subhead 26034 - Carnegie School of Home Economics

741. The sum of \$3.6M was voted for the completion of the floor in the kitchen and rehabilitation of the roof. There was an approved extension in programme to include the sum of \$84,294 to pay retention. According to the appropriation account, amounts totalling \$3.600M were expended.

Description	Amount \$'000
Rehabilitation of the kitchen floor	2,170
“ of the kitchen roof	866
“ of the craft production and design	319
Other	245
Total	3,600

742. Two contracts were awarded for the rehabilitation of the kitchen floor .The first contract was awarded in 2003 in the sum of \$1.686M. As at 31 December 2004, the entire contract sum was paid on this contract. The second contract was awarded by the CTB in 2004 to the lowest of seven bidders in the sum of \$2.048M. As at 31 December 2004, the works were in progress and amounts totalling \$1.231M were paid.

743. The Central Tender Board awarded the contract for the rehabilitation of the roof of the Carnegie School in the sum of \$1.012M to the lowest bidder. As at 31 December 2004 amounts totalling \$866,294 were paid.

744. The amount of \$318,538 was incorrectly charged to this subhead. See details mentioned at Subhead 12061- Craft Production and Design.

Subhead 26035 - School Furniture & Equipment

745. The sum of \$20M was allocated for the purchase of furniture and equipment for schools. According to the appropriation account, the amount of \$15.765M was expended, as follows:

Description	Quantity	Amount \$'000
Refrigerators	33	1,658
Filing cabinets	44	1,116
Gas stoves	42	989
Other furniture and equipment:		
Type "A" desk & bench	185	1,312
Type "B" desk and bench	180	1,256
Type "C" desks & benches	180	1,239
Teachers tables and chairs	95	1,330
Nursery sets	51	1,151
Other		5,138
Total		15,765

The above items were received and distributed to the various schools. Physical verification at the schools revealed that none of the items were marked and placed on inventory.

The Audit Office recommends that the Ministry brings to the attention of all heads, the contents of the PSM's circular with respect to marking of Government equipment and to ensure that all inventories are updated.(2004/109)

Subhead 26036 - Resource Development Centre

746. The sum of \$4M was allocated for the purchase of air condition units, office chairs, photocopier, fans, cabinets and wooden screens. There was an approved change of programme to facilitate the purchase of a steel container for the storage of examination paper, two epoxy cupboards, two tables with built in cupboards, two fax machines and a risograph instead of a photocopier and cabinet as stated in the profile. Amounts totalling \$3.996M were expended as follows:

Description	Amount \$'000
Risograph	2,050
Container	305
Air Condition units	855
Other office furniture and equipment	786
Total	3,996

The above items were received and brought to account by that Department.

Subhead 26036 - Development of Text Books

747. The sum of \$23M was allocated for development and printing of Social Studies and English text books and the purchase of computers hardware and software. Amounts totalling \$13M were expended. However, we were unable to get sufficient details on these transactions to complete the audit verification process.

Subhead 45019 - Linden Technical Institute

748. The sum of \$10M was voted for the completion of laboratory and purchase of equipment including arc welding sets and measuring instruments. Amounts totalling \$6.476M were expended as follows:

Description	Amount \$'000
Extension of the Lab	5,479
Purchase of computer parts	502
Purchase beam	495
Total	6,476

749. The contract for the extension of the lab was awarded by CTB in the sum of \$9.277M in 2003. As at 31 December 2003, amounts totalling \$4.262M were paid. During the period under review, amounts totalling \$5.479M were paid. The difference of \$463,665 represented an approved variation.

750. We were unable to verify the amount of \$494,600 for the purchase of beams as there were no bills/ receipts attached to the payment voucher.

Division 544

Subhead 26038 - Secondary Schools Reform Project

751. The sum of \$789.982M was voted for (a) school quality improvement (b) Regional and National institutional strengthening and (c) rehabilitation of multilateral, secondary and community high schools. According to the Appropriation Account, amounts totalling \$741.694M were expended.

752. The Project is financed by the Government of Guyana and the International Development Agency (IDA) and is subject to separate financial reporting and audit. The audit was carried out by a private auditing firm contracted by the Audit Office. The duration of the project was for seven years ending 31 December 2002 with a project completion date of 30 June 2003. However this was extended to 31 December 2004. The project was audited up to 31 December 2004 and an unqualified opinion was issued.

Division 547

Subhead 26039 – Guyana Education Access Project

753. The sum of \$279M was provided for (a) the completion of Skeldon Line Path Secondary, Skeldon High, Tagore Memorial High, Linden Foundation and New Silver City (b) construction of new schools in Linden and (c) provision for institutional support. According to the Appropriation Account, amounts totalling \$134.768M were expended.

754. The project was financed solely by the Department for International Development (DFID) of the United Kingdom and accounted for by that agency. The values of the related benefits to the country are, nevertheless, captured in the Appropriation Account through the recording of such specific expenditure.

Division 553

Subhead 12075 – Basic Education Access Management System

755. The sum of \$450.286M was provided for the (a) the development of numeracy and literacy programmes (b) curriculum development and technology improvement in nursery and primary schools (c) teachers' training (d) institutional strengthening; and (e) improvement of the physical infrastructure of secondary schools. According to the Appropriation Account, amounts totalling \$413.371M were expended.

756. The project replaces the Primary Education Improvement programme (PEIP) and commenced in July 2002. Funding in the sum of US\$33.5M is provided jointly by the Government of Guyana and the Inter-American Development Bank under Loan Agreement No.1107/SF-GY. The programme is for five year duration and comprises the following three components:

- Improve school performance;
- Organisational and human resource development; and
- Civil works.

757. The project was last audited up to 31 December 2004.

AGENCY 44 & DIVISION 541
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Expenditure

758. A comparison of the authorised staffing in 2004 Estimates of Expenditure with the actual staff employed in the Ministry in December 2004 revealed a vacancy rate of 61%. It is obvious that this level of vacancy would have an adverse effect on the operations of the Ministry.

The Audit Office recommends that the Ministry in collaboration with the Public Service Ministry urgently review its staffing requirements in the light of ensuring that the Ministry will be able to perform more efficiently with its required resources. (2004/110)

759. An examination of schedules for National Insurance Scheme (NIS) contributions for December 2004 revealed forty – four instances where employees' NIS numbers were not quoted on the schedules, indicating that some of these employees might not have been registered with the Scheme.

Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Ministry Administration conduct the registration of its employees at the time of employment rather at a later time. (2004/110)

760. Amounts totalling \$15.621M were expended on Transport, Travel and Postage. An examination of a sample of payment vouchers relating to this expenditure revealed that for the period under review, the average maintenance cost for five vehicles under the Ministry's control was \$538,515 per vehicle. In addition, there was no evidence that a system of quotations was followed for the purchase of spares valued at \$391,859 for three vehicles. The Head of Budget Agency explained that the vehicles are over ten years old and as a result, spare parts can only be sourced from one supplier/mechanic.

The Audit Office recommends that the Ministry should review the state and condition of these vehicles to determine whether it is more economical to retain or to dispose of them. In addition, the Audit Office also recommends that the Ministry ensure that payments are properly supported by the relevant tender procedures before payments are approved (2004/111)

761. Amounts totalling \$24.232M were expended on Utility Charges. An examination of this expenditure revealed the following observations:

- A comparison of the Telephone and Electricity Register with the Free Balance Report revealed the following differences:

Type of Utility	Amount as Per		Difference \$'000
	Free Balance Report \$'000	Register \$'000	
Telephone	4,858	3,639	1,219
Electricity	17,312	13,532	3,780

- In addition, amounts totalling \$2.061M were expended on Water Charges. However, a water charges register was not kept and maintained for the year under review.
- The Head of Budget Agency accepted this shortcoming and have taken corrective action.

The Audit Office recommends that the Ministry institute measures to ensure that the utility registers are updated as payments are made so as to enable prompt reconciliation between the registers and the Account Analysis Report on a regular basis. In addition, that the Ministry immediately introduces a water charges register immediately so as to effectively monitor the payments made in respect of water charges. (2004/112)

762. Amounts totalling \$85.395M were expended on Subsidies and Contributions to Local and International Organisations. Included in this figure is an amount of \$64.703M that was expended by the Ministry on employment costs and administrative expenses on behalf of National Sports Commission (NSC). The NSC is a separate and legal entity that was created by Act 23 of 1993, and should have been in receipt of a subvention from the Ministry. The NSC was last audited in 2001 and the financial statements for the year 2002 have been submitted and the audit is in progress.

763. Also included in the figure of \$85.395M are amounts totalling \$14.947M, which were paid as subventions to the National Trust, which is a statutory body. However, it could not be determined when last the accounts of the National Trust were audited.

764. The Ministry operated a special bank account No. 3174 into which funds from various sources including funds from the Guyana Lottery Commission are placed and expenditures incurred. The balance on this account at the beginning of 2004 was \$13.393M. During 2004, amounts totalling \$162.363M were deposited into this account, of which amounts totalling \$131.668M relates to proceeds from the Guyana Lotteries, which were received from the Ministry of Finance. The balance on this account as at 31 December 2004 was \$469,297, and expenditure totalled \$175.287M. The following gives a breakdown of the expenditure:

Description	Amount \$'000
Cricket Stadium	111,298
Main Account	20,109
Mashramani Celebrations	17,131
National Culture Centre	9,646
Cultural Activities	4,692
Overseas Travel	3,483
Rehab. of Umana Yana	1,574
Youth and Sporting events	1,561
Colgrain Pool	1,329
Others	4,027
Advances	437
Total	175,287

765. As can be noted, a portion of this expenditure relates to the normal activities of the Ministry, and should have been met from the appropriations of the National Assembly. It is evident therefore that this account was being used to fund extra-budgetary expenditure.

766. The following observations were made in relation to payments from the Special Projects bank account:

- (a) Twelve payments relating to twelve payment vouchers valued at \$1.549M were made to avoid adjudication by the relevant tender board. These payments were made in sequence to five different payees;
- (b) Four payments valued at \$1.031M were made, however, there were no evidence that tender board procedures were adhered to;
- (c) Payments totalling \$9.646M were made from the Special Projects Account on behalf of the National Cultural Centre. Included in this figure is an amount of \$5.857M, which should have been refunded to the bank account. However, as at 31 December 2004, amounts totalling \$1.023M were refunded leaving an amount of \$4.834M outstanding;
- (d) An examination of the bank reconciliation statement for December 2004 revealed that six cheques totalling \$59,662 which had become stale dated were shown as unrepresented cheques. In addition, the deposit book for the period February to July 2004 was not presented for audit. The Head of Budget Agency explained that all stale dated cheques were brought to account in January 2005 and this was verified;
- (e) An examination of the ledger maintained for the recording of monies received revealed that folios were not opened for the different types of expenditure, as a result, it was a tedious exercise obtaining the details of expenditure as per the different types.

The Audit Office recommends that the Ministry take the necessary steps to rectify the above observations with a view to avoiding a recurrence of the observations made. (2004/113)

767. The Ministry also operated current account No. 410004235 held at the National Bank of Industry and Commerce for the Cultural Centre to account for the proceeds from the use of the National Culture Centre. The balance on this account at the beginning of 2004 was \$1.148M. During the year, amounts totalling \$44.985M were deposited into this account. As at 31 December 2004, the account reflected a balance of \$45.8M indicating that \$333,299 was expended. An examination of a sample of payment vouchers revealed that all payments were properly approved and supporting documents were in tact.

Capital Expenditure

Subhead 12056 – Buildings (Culture Centre)

768. The sum of \$3.5M was provided for the rehabilitation of ceiling of the Culture Centre. According to the Appropriation Account amounts totalling \$3.496M were expended. Physical verification revealed that works were completed according to the specifications of the contracts and the items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 12057 – Buildings (Central Ministry)

769. The sum of \$800,000 was provided for the rehabilitation of the driveway at the Ministry of Culture. According to the Appropriation Account an amount of \$790,000 was expended on the casting of the driveway. Physical verification revealed that works were completed according to the specifications of the contract.

Subhead 12058 – Umana Yana

770. The sum of \$1M was provided for the construction of a fence at the Umana Yana. According to the Appropriation Account amounts totalling \$999,080 were expended. A contract was awarded for the construction of a fence and the purchase of building materials for the Umana Yana. As at 31 December 2004, the works were completed and physically verified.

Subhead 18001 – Youth

771. The sum of \$2.2M was provided for the rehabilitation of youth campsite at Madewini and roof at the Brickdam Office. According to the Appropriation Account amounts totalling \$2.197M were expended as follows:

Description	Amount \$'000
Rehabilitation of Youth Campsite (Madewini)	1,022
Purchase of building materials	1,018
Rehabilitation of roof Youth Office (Brickdam)	157
Total	2,197

772. An examination of the above examination revealed the following observations:

- Six contracts valued at \$1.022M were awarded for the rehabilitation of the Youth Campsite at Madewini of which one was awarded by the Ministerial Tender Board in the sum of \$856,140 to the lowest bidder, against the Engineer estimate of \$871,145. As at 31 December 2004, the full sums were paid on the contracts and the works were verified as completed according to specifications.
- The amount of \$1.018M was expended on the purchase of building materials such as electrical fittings and cement. The items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 24026 – National School of Dance

773. The sum of \$1.5M was provided for the rehabilitation of Studios 1, 2 and 3 at the National School of Dance. According to the Appropriation Account amounts totalling \$1.499M were expended on the award of six contracts and the purchase of building materials for the rehabilitation. Of the contracts awarded, one valued at \$634,500 was awarded by the Ministerial Tender Board to the lowest bidder. As at 31 December 2004, the full sums were paid on the contracts and physical verification revealed that the works were carried out according to the specifications of the contracts. All items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 25058 – Museum Development

774. The sum of \$2.9M was provided for (a) painting of roof - National Museum (b) rehabilitation and painting of the annex – Walter Roth Museum and (c) rehabilitation of roof and southern fence, painting of the interior of the building and upgrading of display cases – Museum of African Heritage. According to the Appropriation Account, the full sum was expended as follows:

Description	Amount \$'000
Rehab. of blg and display cases - Museum of African Heritage	1,067
Rehab. and painting of the annex – Walter Roth Museum	931
Painting of roof - National Museum.	648
Purchase of building materials	254
Total	2,900

775. An examination of the above expenditure revealed the following observations:

- Two contracts valued at \$1.067M were awarded for the construction of the fence and the supply of display cases to the Museum of African Heritage. As at 31 December 2004, the full amounts were paid to the contractors and the works were completed and physically verified. The items purchased were verified as having been received and brought to account in the records of the Museum.
- Three contracts valued at \$930,410 were awarded for the supply and installation of display cases and casting of floor at Walter Roth Museum. As at 31 December 2004, the full amounts were paid to the contractors and the works were completed and physically verified and the items purchased were verified as having been and brought to account in the records of the Museum.
- Two contracts valued at \$647,950 were awarded for the painting and rehabilitation of the roof at the National Museum. However, quotations were not seen for one of the contract valued at \$299,000, as such it could not be easily determined whether the contract was awarded to most competitive bidder. As at 31 December 2004, the works were completed and physically verified.

Subhead 25003 – Office Furniture and Equipment

776. The sum of \$300,000 was provided for the purchase of a photocopier. According to the Appropriation Account, an amount of \$298,400 was expended on the purchase of the photocopier which was verified as having been received and recorded on the inventory of the Ministry

Subhead 26026 – Youth Entrepreneur Skills Training (YEST)

777. The sum of \$16M was provided for (a) purchase of audio and visual equipment and training and library materials, (b) provision for music development, (c) purchase of freezing facility, (d) rehabilitation of buildings at Kuru Kuru Training Centre, New Opportunity Corps (NOC) and Sophia Training Centre, (e) purchase of a tractor and (f) purchase of sports gears and equipment. According to the Appropriation Account, amounts totalling \$15.995M were expended as follows:

Description	Amount \$'000
Rehab of buildings	6,185
Purchase of audio, visual, training and library materials	4,693
Purchase of tractor	4,200
Purchase of sports gears and equipment	594
Purchase of freezing facilities	323
Total	15,995

778. An examination of the above expenditure revealed the following observations:

- Amounts totalling \$6.185M were expended on the rehabilitation of the Kuru Kuru Training Center, National Opportunity Corps, and Sophia Training Center. Included in this figure are amounts totalling \$5.525M, which were expended on the purchase of building materials. The items purchased were verified as having been received and properly brought to account in the records of the Ministry. The works were physically verified as completed according to the specifications of the contracts.
- The amount of \$4.693M was expended on the purchase of computer equipment and accessories, stationery and learning materials and electrical equipment. The items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 44009 – Burrowes School of Art

779. The sum of \$1.5M was provided for (a) painting of roof and (b) construction of concrete trestle at the Burrowes School of Art. According to the Appropriation Account, amounts totalling \$1.496M were expended. Three contracts valued at \$672,182. These contracts were awarded by the MTB for the painting of the roof, construction of a concrete trestle and plumbing works and for the purchase of building materials. The works were physically verified and completed according to the specifications of the contracts and the items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 45016 – National Trust

780. The sum of \$5.6M was provided for (a) construction of access bridge to the Court of Policy Hall, Fort Island, (b) construction of walkway around ruins at Fort Zeelandia, (c) replacement of windows and installation of interpretative signboards – Fort Zeelandia, and (d) construction of landing area and installation interpretative signboards- Fort Kyk Over Al. According to the Appropriation Account amounts totalling \$5.6M were expended as follows:

Description	Amount \$'000
Construction of walkway – Fort Zeelandia	2,269
Construction of landing area and installation of signboards – Kyk Over Al	1,159
Purchase of building materials	911
Construction of access bridge and installation of windows – Court of Policy	906
Installation of sign boards - Court of Policy	355
Total	5,600

781. An examination of the above expenditure revealed the following observations:

- Three contracts valued at \$2.269M were awarded for the construction and excavation of earth and transportation of costs. An examination of the related payment vouchers/contracts revealed the following:
 - There was no evidence that the system of quotation was applied in the award of the contract valued at \$415,432 for the construction of the walkway at Fort Zeelandia. At the time of reporting, (January 2006), the necessary documentation was produced and verified;
 - The contract for the excavation of earth for the walkway was awarded by Central Tender Board (CTB) in the sum of \$1.753M. However, CTB file was not produced for audit examination, as such, the basis of award could not be determined. As at 31 December 2004, the full sum was paid to the contractor and the works were completed and physically verified.
- The contract for the construction of the landing area and installation of signboard was awarded by the Central Tender Board in the sum of \$1.159M. However, CTB file was not produced for audit examination, as such, the basis of award could not be determined. As at 31 December 2004, the full sum was paid to the contractor and the works were completed and physically verified.
- The amount of \$911,184 was expended on the purchase of building materials such as greenheart wood and cement. The items were verified as having been received and properly brought to account in the records of the Ministry.
- Four contracts valued at \$905,900 were awarded for the construction of an access bridge and transportation. One contract valued at \$752,900 was awarded by Ministerial Tender Board for the construction of the bridge and installation of windows at Court of Policy to the lowest bidder. As at 31 December 2004, the full sums were paid on the contracts and the works were completed and verified.

- Two contracts valued at \$354,500 were awarded for the construction of a signboard and the supply of a banner for the National Trust. As at 31 December 2004, the full sums were paid to the contractor and the works were completed and physically verified.

Subhead 45017 – National Archives

782. The sum of \$2.5M was provided for the purchase of a generator, polyester sheet and microfiche 19th century newspapers, and films. According to Appropriation Account, amounts totalling \$2.497M were expended on the purchase of microfilm scanners and archival polyester sheets. An examination of this expenditure revealed the following:

- The purchase of two microfilm scanners and archival polyester sheets were awarded by the Central Tender Board by way of selective tendering to an overseas supplier in the sum of G\$1.507M (US\$7,370.83). The items were verified as having been received and properly brought to account in the records of National Archives;
- A payment to the value of \$548,351 was made to another overseas supplier for the supply of duplicate copies of Daily Argosy 1931 – 1937. However, there was no evidence that purchase was approved by the Central Tender Board. The PAS (F) explained that the supplier is the sole supplier of the item and as such Tender Board approval was not sought and obtained. At the time of reporting, (January 2006) the items were received and brought to account; and

The Audit Office recommends that the Ministry's Administration should seek approval for a waiver of Tender Board Procedures for future purchases (2004/114)

- In addition, there was a payment of \$440,991 made to Guyana Power and Light, for services provided. The amount was verified as being properly incurred.

Subhead 45018 – National Sports Commission

783. The sum of \$9M was provided for (a) extension of the basketball floor and fencing of the compound at Cliff Anderson Sports Hall, (b) resurfacing of the compound fencing of outside court and refurbishing of the lightning system at the National Gymnasium and (c) purchase of sports gear and equipment. According to Appropriation Account amounts totalling \$8.994M were expended as follows:

Description	Amount \$'000
Casting of basketball court- National Sports Comm.	1,069
Casting of driveway – National Gymnasium	1,834
Sports gears and equipment	1,866
Purchase of building materials	2,477
Purchase of electrical fittings	1,748
Total	8,994

784. An examination of the above expenditure revealed that they were made accordance with the capital profile. The items purchased were verified as having been received and properly brought to account in the records of the Ministry. Physical verifications revealed that the works carried were completed and were done according to the specifications of the contracts.

AGENCY 45 & DIVISIONS 523, 524, 530 & 552
MINISTRY OF HOUSING & WATER

Current Expenditure

785. Amounts totalling \$503.291M were expended on Subsidies & Contributions to Local Organisations. The following is a breakdown of the payments made:

Name of Organisation	Amount \$'000
Guyana Water Inc.	430,000
Central Housing & Planning Authority	73,291
Total	503,291

786. The Guyana Water Incorporated was incorporated on the 30 May 2002 as successor organisation of the Guyana Water Authority and the Georgetown Sewerage and Water Commissioners and is subject to separate financial reporting and audit. The last set of audited accounts was in respect of 2004, and the Audit office issued a qualified opinion. An examination of these accounts revealed that amounts totalling \$430M were received as subvention from Central Government. GWI is required to have its audited accounts laid in the National Assembly within six months of the close of the financial year. However, up to the time of reporting, the audited accounts for the year 2004 have not been laid.

787. The Central Housing and Planning Authority is also subject to separate financial reporting and audit. The last set of audited accounts was in respect of 2001 at the time of reporting, financial statements for the years 2002 to 2003 were submitted for audit. The subvention of \$73.291M was verified as having been received by the Authority. However, in the absence of audited accounts for 2004, it could not be determined whether this amount was properly expended.

Capital Expenditure

Subhead 12021 - Buildings

788. The sum of \$500,000 was allocated for the rehabilitation of the roof at the Ministry annex. There was extension of the Programme to allow for the rehabilitation of the internal offices of the Administration building. Amounts totalling \$499,500 were expended to paint the roof and ceiling of the building. The works were completed and were physically verified.

Subhead 19008 – Low Income Settlement Programme

789. The sum of \$1.329 billion was expended for (a) upgrading of squatter communities in areas such as Tuschen, Pomona, Golden Grove, Anna Regina, Waterloo/ Hope/Experiment, Best, Good Hope, Foulis, Charity, Amelia's Ward and other areas (b) institutional strengthening of the Central Housing and Planning Authority and (c) development of new sites. The programme is funded jointly by the Government of Guyana and the Inter American Development Bank at an estimated cost of US\$30M and is subject to separate financial reporting and audit.

790. The Project commenced in 2000 and is of 5-year duration. As at 31 December 2004, amounts totalling US\$16.500M were expended in (a) the construction of roads, drains, bridges, culverts and structures at Tuschen, Block Y Golden Grove, Non Pariel, Anna Regina, Pomona, Block B Best, Block X Diamond, Amelia's Ward, Good Hope, Foulis, Charity, Bartica and Hope/Waterloo/Experiment (b) the construction of water supply systems at Charity, Foulis, Anna Regina, Pomona, Block X Diamond, Tract A Good Hope, Block B Best, Hope/Waterloo/Experiment and Amelia's Ward (c) the payment of consultancy fees and (d) the purchase of equipment.

Subhead 19009 – Infrastructure Development and Buildings

791. The sum of \$200M was voted for (a) the completion of projects in new and existing housing schemes such as Eccles, Vigilance, Sophia, Cornelia Ida, Hope Lowlands, Enmore/Haslington, Belfield, Mon Repos, Cummings Parks, Vigilance, Martyrs Ville, Fortlands/Ordance, No. 77 Village, Amelia's Ward, Parfaite/Harmonie, Paradise/Foulis and Wisroc. A supplementary provision of \$74M and a Contingencies Fund advance of \$326M were approved, to facilitate payment for works done in various housing schemes, giving a revised allocation of \$600M. The advance was cleared in March 2005. According to the Appropriation Account, amounts totalling \$596.752M were shown as having been expended.

792. However, a scrutiny of the records of the Central Housing and Planning Authority revealed that amounts totalling \$196.7M were received during the period under review to undertake the abovementioned works, resulting in the Appropriation Account being overstated by \$400.052M. The following table gives a breakdown of the expenditure incurred by the Authority:

Description	Amount \$'000
Construction of roads, drains & structures in Regions 3 - 6, 9 & 10	230,891
Installation of water distribution systems in Regions 2, 3 & 9	9,242
Total	240,133

793. As can be noted, there is a difference of \$43.500M between the above schedule and the actual expenditure incurred. This amount represents payments made by the Ministry on behalf of the Authority.

794. In relation to the construction of roads, drains & structures in Regions 3 - 6, 9 & 10, twenty-two contracts valued at \$815.7M were awarded in the years 2003 and 2004. Six contracts valued at \$187.8M were awarded in 2003 for the construction of roads, drains and structures at Golden Grove, Eccles, Onderneeming, Mon Repos, Hope and Bath. There were five approved variations of \$14.9M for additional works giving a total revised contract sum of \$202.7M. During the year, amounts totalling \$74.8M were paid to the contractors.

795. Sixteen contracts valued at \$627.9M were awarded in 2004 for the construction of roads, drains and structure in Mosquito Hall, Mon Repos, Martyr's Ville, No. 77 Village, Vigilance, Belfield, Cornelia Ida and Amelia's Ward. As at 31 December 2004, amounts totalling \$156.1M were paid to the contractors.

796. Three contracts valued at \$43.6M were awarded in 2003 for the installation of water distribution systems at Parfaite Harmonie, Onderneeming and Culvert City. There was one approved variation of \$390,000 giving a total revised contract sum of \$43.9M. During 2003 sums totalling \$31.9M were paid to the contractors. As at 31 December 2004, amounts totalling \$41.2 M were paid to the contractors.

Subhead 19004 – Development of Housing Areas

797. The sum of \$10M was provided for (a) the provision for infrastructural works in low income settlement schemes, (b) the development of new housing areas, (c) the provision for the regularisation of squatting areas (d) provision for community services and (e) provision for technical assistance. A Contingencies Fund advance of \$55.499M was approved to meet additional inflows, giving a revised allocation of \$65.499M. According to the Appropriation Account, the full amount was expended.

798. The Project is funded by the European Commission through a grant from European Union. The Project is expected to provide technical assistance to the low income housing sector. The amount of \$65.499M represents amount disbursed by the Project as at 31 December 2004.

Subhead 25002 – Equipment

799. The sum of \$820,000 was allocated for the purchase of filing cabinets, microwave, computer desks, typist chair, vacuum cleaner, air condition unit and generator. Amounts totalling \$810,078 were expended on the purchase of microwaves, vacuum cleaner, wall cabinet, computer work stations, chairs, cabinets and an air conditioning unit. The items were verified as having been received and properly brought to account. However, they were not marked to readily identify them as being property of the Ministry.

Subhead 28007 - Water Supply Technical Assistance/Rehabilitation

800. The sum of \$741.025M was provided for (a) purchase of supplies for minor water system, (b) Final payments for major water systems at LBI, Eccles and Bartica (c) provision for development of billing system and hygiene promotion and (d) provision for management assistance, financial review, design and supervision and operational support. The Project is funded jointly by the World Bank and the Government of Guyana and is subject to separate financial reporting and audit.

801. A supplementary provision of \$135.816M and a Contingencies Fund advance of \$28.163M were approved, to facilitate payments to local suppliers for procurement of goods and to meet additional inflows, giving a revised allocation of \$905.004M. The advance was cleared in March 2005. According to the Appropriation Account, the amount of \$874.011M was expended as at 31 December 2004.

802. The following is a breakdown of the audited expenditure:

Description	Amount \$'000
Admin. & Supervision	1,466
Design & Supervision	20,596
Major Water System	197,139
Management Contract	315,067
Minor Water System	338,953
Miscellaneous	790
Total	874,011

Subhead 28008 – Rural Water Supply (Hinterland)

803. The sum of \$55M was provided for the rehabilitation of water systems in Mabaruma, Mahdia and in other hinterland communities. According to the Appropriation Account, amounts totalling \$10.389M were shown as having been expended.

Subhead 28009 – Coastal Water Supply

804. Amounts totalling \$185M were voted for the rehabilitation of the coastal water system for Pouderoyen, Friendship – Temehri, LBI, Annadale, Highdam, Prospect, Columbia, Belladrum/El Dorado/Foulis, Nos 61 – 79 Villages, Rose Hall and other areas in Divisions I, II, III, IV and V. Amounts totalling \$120.451M were shown as having been expended.

Subhead 28009 – Linmine

805. The sum of \$5M was voted for the rehabilitation of Linden water supply system. A supplementary provision of \$158.749M was approved to meet additional inflows, giving a revised allocation of \$163.749M. The full amount was shown as having been expended.

Subhead 28011 – Georgetown Remedial and Sewerage Project – Phase II

806. Amounts totalling \$260M was allocated for (a) construction of iron removal plant and rehabilitation of treatment plant – Shelter Belt, (b) installation of water meters, (c) installation of transmission and distribution mains in West Ruimveldt, Turkeyen – Agricola and Lamaha Gardens/BelAir; and (d) rehabilitation of sewer pump stations. No expenditure was incurred for the period under review. However, the works were re-budgeted for in 2005.

AGENCY 46
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

807. A comparison of the authorised staffing as shown in the 2004 Estimates of Expenditure with the actual staff employed by the Corporation in December 2004 revealed a vacancy rate of 38%. The Head of the Budget Agency explained that this state of affairs was as a result of the high rate of staff turnover that the Corporation has been experiencing. He also indicated that the authorised staffing position was determined several years ago and allocations were restricted to the actual staff in place.

Description	Authorised	Actual	Vacant
Administrative	20	9	11
Senior Technical	400	96	304
Other Technical & Craft Skilled	583	242	341
Clerical & Office Support	149	128	21
Semi-skilled operatives etc.	842	638	204
Contracted Employees	-	136	(136)
Temporary Employees	-	-	-
Total	1,994	1,249	745

808. It is obvious that such a shortage of staff would have had an adverse impact on the operations of the Corporation and in particular on the level of internal control which is necessary to ensure adequate checks and balances and proper segregation of duties. As can be seen from the above table no provision was made for the contracted employees. However, a total of one hundred and thirty six persons were employed on a fixed term contractual basis in 2004. The Head of the Budget Agency explained that the staffing design required significant adjustments and the inclusion of contracted employees were within the jurisdiction of the Corporation and these issues should be dealt with at the level of the Human Resources Sub-Committee of the Board.

The Audit Office again recommends that the Ministry of Finance be approached with a view to including all categories of employees in the Estimates.(2004/115)

809. At the time of reporting, seventy payment vouchers totalling \$24.706M were not presented for audit examination. A similar observation was made in respect of 2002 and 2003 where 329 and 39 payment vouchers totalling \$74.523M and \$5.040M respectively were not presented. In the absence of payment vouchers along with the supporting documents, it could not be determined whether the Corporation received value for the sums expended.

The Audit Office recommends that the Corporation make a special effort to locate the vouchers referred to above along with the supporting documents and present them for audit examination. (2004/116)

810. The salaries bank account No. 3181 reflected a balance of \$44.820M as at 31 December 2004, while the cashbook reflected a 'nil' balance as at that date. The reason for the large balance in the bank account was due to unrepresented cheques totalling \$45.431M and outstanding deposits totalling \$610,628. Included in the figure \$45.431M is an amount of \$371,712 which represents the value of twelve stale dated cheques dated as far back as June 2003. The account was last reconciled to May 2005.

Since cheques become stale-dated six months after they are issued, the Audit Office recommends that the Corporation credit the amounts back to the cash book.(2004/117)

811. The Main Bank Account No. 3182, ceased to be operational with effect from January 2004. Nevertheless up to June 2004 when the account was a last reconciled there was a remaining outstanding balance of \$31.300M. At the time of reporting there was no evidence to verify that the balance was transferred to the Consolidated Fund. Included in this balance are twelve cheques totalling \$7.271M of which three became staled dated as at June 2004 and the remaining nine dated as far back as May 2003. In addition, an amount of \$72,393 was deposited into the Main Bank Account on 27 March 2003. Although the Bank stamped the deposit slip, this amount did not appear on the Bank Statement and remained outstanding as at June 2004. The Head of the Budget Agency indicated that he has recently written to the Bank of Guyana to bring closure to this matter.

The Audit Office recommends that the Corporation take steps to close these accounts and have balances transferred to the Consolidated Fund.(2004/118)

812. Although the Corporation is a separate entity, it continued to receive appropriations instead of a subvention from the Government. This practice is not in keeping with the requirement of the legislation establishing the Corporation. Such legislation requires it to keep separate books of accounts to record assets and liabilities as well as income and expenditure and to have separate financial reporting and audit.

The Audit Office again recommends that the Corporation make the necessary representation to the Ministry of Finance with a view to obtaining a subvention instead of an appropriation. In this way the Corporation would be in a position to have separate books of accounts as well as separate financial reporting and audit.(2004/119)

813. Amounts totalling \$519.378M were expended on Materials, Equipment & Supplies. Included in the amount of \$519.378M are amounts totalling \$499.025M which were expended on drugs and medical supplies. The following is a breakdown of the expenditure:

Description	Amount \$'000
Drugs and medical supplies	499,025
Field materials and supplies	915
Office materials and supplies	14,285
Print and non-print materials	5,153
Total	519,378

814. The Georgetown Public Hospital Corporation (GPHC) which is now a separate entity from the Ministry of Health continued to use the Ministry's Cabinet approval CP (2003) 11:4: M dated 25 November 2003 for the purchase of drugs and medical supplies from specialised agencies, locally and overseas.

815. The GPHC established an account No. 106098 with the IDA in August 2001. According to IDA's terms for the supply of drugs and medical supplies all payments must be made into its account at least four to six months in advance before the supplies are shipped. The GPHC's account with the IDA showed a deficit of US\$258,129 equivalent to approximately G\$52.904M as at June 2004. This represented part of a payment that was incorrectly credited to the Ministry of Health Account No. 104139 with IDA. However, there was no evidence that this situation was rectified. The Head of the Budget Agency explained that the IDA's account reflected a zero balance.

The Audit Office recommends that the GPHC present documentary evidence to substantiate the zero balance that is reflected in the IDA's account as well as the adjustment to the Ministry of Health's account with the IDA. (2004/120)

816. The GPHC entered into 2 contracts with a local supplier for the purchase of pharmaceuticals and hospital supplies valued at US\$2.771M (G\$567.554M) based on Cabinet Decision CP (2003)11:4: M on 25 November 2003. The contractual agreements stipulated that the supplier should deliver within two months from the contract date over a period of six months. A contract for the supply pharmaceuticals and hospital supplies was awarded on the 29 January 2004 in the sum of US\$1.381M (G\$282.679M). It was observed that the full contract sum was paid to the supplier by the 14th July 2004. However, as at 31 December 2005 supplies to the value of US\$67,485 (G\$13.767M) remained outstanding.

817. The second contract was awarded on the 31 March 2004 via Cabinet Decision CP (2003)11:4:M in the sum of US\$1.390M equivalent to approximately G\$284.875M to the same supplier with similar conditions. At the time of reporting in February 2006, the full contract sum was paid to the supplier. However, supplies to the value of US\$309,030 (G\$63.042M) remained outstanding as at 31 December 2005.

The Audit Office recommends that the Corporation take measures to input penalty clauses for breaches to the conditions of contract when contractual agreements are drafted. (2004/121)

818. The Stores Regulation of 1993 provides for the maintenance of bin cards to record all receipts and issues of stores. A physical count of the Corporation's drugs kept at the Government Pharmacy Bond, Kingston could not be carried out since the bin cards were not updated. An examination of the 318 bin cards presented for audit examination revealed the following unsatisfactory features:

- 63 bin cards were last updated during the period January - June 2004;
- 232 bin cards were last updated during the period July - December 2004;
- 9 bin cards were last updated in January 2005, and
- entries made on 14 bin cards were not dated.

819. A similar situation also existed at the GPHC pharmacy bond, since bin cards were also not updated. An examination of the 335 bin cards presented revealed the following:

- 34 bin cards were last updated during the period July - December 2003
- 57 bin cards were last updated during the period January - June 2004
- 108 bin cards were last updated during the period July - December 2004
- 94 bin cards were last updated during the month of January 2005
- 42 bin cards were last updated during the period February –September 2005

The Audit Office recommends that the bin cards be properly maintained so as to ensure that all receipts and issues of drugs and medical supplies are brought to account. In addition, supervisory checks must be carried out to ensure proper accountability. (2004/122)

820. The Vendors Analysis Report reflected payments made for the supply of oxygen, nitrogen gas and rental of cylinders. An examination of payment vouchers revealed that payments for the period August to November 2004 totalled \$13.730M. Included in this figure is an amount of \$765,879 which was paid to the Accountant General. The Head of Budget Agency explained that the amount of \$765,879 represents an outstanding liability which was paid by the Ministry of Finance.

The Audit Office recommends that the Corporation take the necessary steps to ensure a similar situation does not occur. (2004/123)

821. Amounts totalling \$8.385M were expended on freight charges, a semi executive chair, transportation, engraving plaques, CT scans, lab tests, and x-ray etc. These payments could have been more appropriately charged under line item 6262-Travelling and Subsistence and, 184 – Others, instead of Drugs and Medical Supplies. Included in this figure is the amount of \$1.297M, which was expended on the purchase of a safety cabinet from an overseas supplier. At the time of reporting, the safety cabinet had not been received. The Head of the Budget Agency explained that the amount of \$8.383M was correctly coded based on the principle of cost drivers. However, an explanation was not given for the delay in the delivery of the safety cabinet.

The Audit Office recommends that emphasis be placed on the coding of vouchers when they are being examined so that expenditure could be correctly charged.(2004/124)

822. Amounts totalling \$14.285M were expended on Office Equipment & Supplies of which sums totalling \$3.417M related to the purchase of computers and accessories, printers, chairs, filing cabinets, workstations, desks, calculators and a recorder. The items purchased were verified as having been received and properly brought to account. The Head of the Budget Agency explained that the Corporation is in the process of compiling a Fixed Assets Policy Paper to present to the Board of Directors for approval.

The Audit Office recommends that the Corporation desist from incurring capital expenditure and charging the related cost to current expenditure as such a practice constitutes not only a fundamental breach of generally accepted accounting principles but also a violation of Parliamentary approval to incur expenditure. (2004/125)

823. Amounts totalling \$25.988M were expended on Fuel and Lubricants. Included in this figure are sums totalling \$5.554M, which were spent on the purchase of gasoline for three vehicles and two motorcycles owned by the Corporation. Based on checks performed, the expenditure was properly incurred.

824. In addition, amounts totalling \$25.056M were expended on the purchase of dieselene for four generators and a steam plant, which consisted of three boilers. The dieselene purchased were stored in tanks, and connected to the generators and the steam plant. In order to monitor the use of the dieselene, flow meters were attached to three generators and the three boilers. Audit checks revealed that consumption records were only maintained for the months of November and December 2004 for three of the six flow meters. As a result, we were unable to determine the overall consumption of dieselene.

The Audit Office recommends that the GPHC put in place mechanisms to carefully monitor the consumption of fuel utilised by equipment owned by the Corporation.(2004/126)

825. Amounts totalling \$44.529M were expended on Rental and Maintenance of Buildings. The following gives a breakdown of the expenditure:

Description	Amount \$'000
Rental of buildings	14,766
Maintenance of buildings	18,569
Janitorial and cleaning supplies	11,030
Total	44,365

826. Amounts totalling \$14.766M were expended on rental of eight buildings, which were used to accommodate doctors. This expenditure was in conformity with the various rental agreements, which were entered into.

827. Amounts totalling \$18.569M were expended on the maintenance of buildings. Included in this figure is the sum of \$3.245M expended on the demolition of an unused building that housed the medical ward. This contract was awarded by the Central Tender Board on the 29 December 2003 in the sum of \$3.245M. At the time of reporting, the full contract sum was paid to the contractor and the works were completed.

828. The amount of \$1.401M represents Vehicles Spares and Services. However, historical records for vehicles under the control of the Corporation were not maintained. In the circumstances, it could not be determined whether it was economical to retain certain vehicles or to dispose of them.

829. Amounts totalling \$ 229.147M were expended on Utility charges for the period under review. The details of expenditure are as follows:

Description	Amount \$'000
Telephone Charges	3,763
Electricity Charges	215,336
Water Charges	10,048
Total	229,147

830. Amounts totalling \$3.763M represent telephone charges. However, a telephone register was not maintained. In the absence of this record we were unable to determine the amount expended on overseas calls.

831. The amounts \$215.336M and \$10.048M were expended on electricity and water charges respectively for the period under review. However, an audit examination of the Utilities Register revealed that it was not written up to reflect the total expenditure as reflected on the Accounts Analysis Report. The Head of the Budget Agency explained that payments made through the Imprest System were not recorded in the Utilities Register.

The Audit Office recommends that the Corporation do periodic reconciliation of the Utilities Register with the Accounts Analysis Report.(2004/127)

832. The sum of \$162.011M was expended on Other Goods and Services purchased. The following gives a breakdown of the expenditure:

Description	Amount \$'000
Equipment maintenance	71,672
Security services	16,778
Cleaning and extermination services	23,075
Other	50,486
Total	162,011

833. The amount of \$71.672M represents payments made for the maintenance of equipment such as the steam plant, generators, elevator, x-ray machine, laboratory equipment and repairs to air condition units at the Intensive Care Unit. Included in this figure are payments totalling \$47.305M, which relate to seventeen contracts of which eight were awarded by the Central Tender Board and nine by the GPHC Tender Board. Four of the contracts awarded by the GPHC Tender Board came to an end in the months of January, March and May 2004. However, it was observed that the services on these contracts continued to the end of the year and there was no evidence to indicate that these contracts were renewed. It was also observed that the GPHC used these contracts to make payments to the contractors. The Head of the Budget Agency explained that a verbal agreement was made with the contractors to provide services for when the period of extension is short. Tenders for these services were advertised but contracts were not awarded until the year 2005.

The Audit Office recommends that the procedures for the awarding of contracts be carried out in a timely manner so as to prevent a reoccurrence of the above situation.(2004/128)

834. Amounts totalling \$16.778M were expended on Security Services for the year under review. Included in this amount are fourteen payments totalling \$15.174M made to a private security firm for services rendered. This service was taken over from the Ministry of Health and the contract was not renewed since 1998. However, a new contract has since been awarded by the Central Tender Board on 5 October 2004.

835. Amounts totalling \$50.486M were expended on CT scans, laboratory tests, transportation of patients, purchase of airline tickets for overseas doctors, freight charges, advertisements, and consultancy services. However, the expenditure was verified as having been properly incurred.

836. Amounts totalling \$42.399M were expended on Other Operating Expenses. The following gives a breakdown of the expenditure:

Description	Amount \$'000
National & Other Events	1,021
Dietary	36,231
Refreshment and Meals	2,273
Training	2,874
Total	42,399

837. Included in the amount of \$42.399M is the sum of \$36.231M, which was expended on the purchase of dietary items. The contracts for the supply of dietary items were not renewed for the period January – October 2004. In addition, a contract register was not maintained resulting in the quantity and value of items supplied not being verified.

The Audit Office recommends that the contracts for the supply of dietary items be renewed in a timely manner. In addition, the contract register must be properly maintained to give pertinent information on each contract awarded. (2004/129)

Stores and Other Public Properties

838. The Stores Regulations of 1993 provide for the Central Accounting Unit to maintain a stores ledger to provide for an independent check on the bin cards kept by the storekeeper. However, this record was not presented for audit examination. As a result a vital control mechanism for ensuring proper accountability for the stores items was not in place.

839. The Corporation carried out a physical inventory of its Stores in December 2004 and it was observed that new bin cards were opened for the year 2004. Repeated requests were made for the bin cards used during 2003 to verify the opening balances for 2004. However, at the time of reporting these records were not produced for audit examination.

840. A physical count carried out by the Audit Office revealed the following:

- Vast differences between the bin card balances and the actual stock balance;
- Some items of inventory were not placed on shelves;
- Items of stock were not labelled.

Revenue Accounting and Control

841. Amounts totalling \$24.3M were collected as revenue for the period under review. However, some of the revenue records were not presented for audit examination. Audit checks carried out revealed that deposit slips for the latter half of 2004 were not being written up. As a result, the break down of the daily revenue collection could not be verified. In the absence of these records the accuracy of the total revenue collected and deposited could not be determined.

Other Matters

842. The contract register was not maintained in a satisfactory manner. For instance, some contracts and payments were not recorded. As a result, it was difficult to establish the present position regarding the progress of payment for each contract. This matter was brought to the attention of the Head of the Budget Agency in my 2001 and 2002. The Head of the Budget Agency explained that the Corporation is in the process of taking remedial action.

Capital Expenditure

843. The amount of \$40M was provided for (a) purchase of equipment including one walk-in-freezer, compressor for laundry and an icemaker and (b) the purchase of medical equipment including neurosurgical operating table, x-ray machines, physiological monitors, ultrasound machine and laparoscopic machines. According to the Appropriation Account amounts totalling \$26.576M were expended.

Equipment

844. The amount of \$15M was provided for the purchase of equipment including one walk-in-freezer, compressor for laundry and an icemaker. According to the Appropriation Account, amounts totalling \$4.666M were expended as follows:

Description	Amount \$'000
Icemaker	1,525
Motorola Radio Sets	1,460
Motor for Centrifugal Machine	1,167
A.C. Units	295
Office Supplies	217
Total	4,666

845. It should be noted that the walk-in freezer and the compressor for the laundry were not purchased. However, approval was granted for a change in programme to purchase 3 medium desks, 2 secretarial desks, 10 conference chairs, 15 Motorola radio sets and accessories and 2 air conditioning units.

846. The amount of \$1.525M was expended on the purchase of an icemaker. The contract for this purchase was awarded on 19 October 2004 by the GPHC Tender Board to an overseas supplier in the sum of \$1.525M. As at 31 December 2004 the GPHC did not receive the icemaker. However, there was evidence to indicate that it was received in April 2005 and properly brought to account. The icemaker was physically verified.

847. A contract was awarded on the 29 December 2004 by the GPHC Tender Board to the sole bidder in the sum of \$1.460M for the purchase of 15 Motorola Radio Sets and accessories. These items were received in January, March and July 2005 and were properly brought to account. At the time of reporting, the items were physically verified.

848. The GPHC Tender Board awarded a contract in October 2004 to an overseas supplier in the sum of \$1.167M for the purchase of a motor for the Centrifugal Machine. This motor was not received until April 2005. At the time of reporting, the item was physically verified.

849. Amounts totalling \$295,000 were expended on the purchase of two air conditioning units. This purchase falls within the limit of three quotation system but there was no evidence of adherence to this Tender Board procedure. Nevertheless, the items purchased were received and properly brought to account.

Equipment (Medical)

850. The amount of \$25M was provided for the purchase of medical equipment including neurosurgical operating table, x-ray machines, physiological monitors, ultrasound machine and laparoscopic machines. According to the Appropriation Account, totalling \$21.910M were expended as follows

Description	Amount \$'000
Medical Equipment	20,316
General Supplies	1,594
Total	21,910

851. It should be noted that neurosurgical operating table, x-ray machines, ultrasound machine, physiological monitors and laparoscopic machines were not purchased. However, approval was granted for a change in programme for the purchase of 35 bed screens, 4 panels, 30 blood pressure machines, 12 one-touch machines, 29 stethoscopes, 1 adjustable examination table, a tissue processor, 6 anaesthesia and cardiac monitors, orthopaedic equipment and supplies and 7 retractors. The Tender Board procedures were observed for the purchases of the medical equipment and general supplies. There was evidence to indicate that they were received.

852. Amounts totalling \$1.594 were expended on the acquisition of 35 bed screens and 4 panels. However, at the time of reporting, the relevant records were not produced for audit examination. In the absence of such records it could not be determined whether value was received for the amounts expended. Nevertheless, the items were verified as having been received.

853. The contract for the supply of six anaesthesia and cardiac monitors was awarded by the Central Tender Board, in the sum of \$9.594M to an overseas supplier. At the time of reporting the full contract sum was paid to the supplier and the equipment was verified as having been received and properly brought to account.

854. The GPHC Tender Board awarded the contract for the supply of a tissue processor for the Pathology Department to an overseas supplier in the sum of \$4.390M. The equipment was verified as having been received and properly brought to account.

855. The contract for the supply of orthopaedic equipment and supplies was awarded by the GPHC Tender Board in the sum of \$5.356M. However, the payment voucher was not produced for audit examination. Nevertheless, the items were verified as having been received and properly brought to account.

856. A physical check of the capital items purchased revealed that the items were not marked, so as to be easily identified them as the property of the Corporation.

AGENCY 47 & DIVISION 516
MINISTRY OF HEALTH

Current Expenditure

857. A comparison of the authorised staffing as shown in the 2004 Estimates of Expenditure with actual staff employed by the Ministry as at December 2004, revealed a vacancy rate of 25%. It is obvious that the actual level of staffing would have had an adverse effect on the operations of the Ministry and in particular the level of internal control necessary to ensure adequate checks and balances. The Head of the Budget Agency explained that this state of affairs was due to budgetary constraints and that the Ministry was employing staff within certain categories on a contractual basis to alleviate the problem.

The Audit Office recommends that the Ministry in collaboration with the Public Service Ministry review the staffing situation of the Ministry in order to ensure that adequate numbers are in place to provide the level of internal control that is needed for adequate checks and balances. (2004/130)

858. The Personnel Department has not been timely in submitting pay change directives to the Accounting Unit to enable changes to be made to the payrolls. This practice has resulted in persons' names remaining on the payrolls on average of two months after they ceased to be employed. As a result of the late notification of pay changes, amounts totalling \$3.953M were reflected as unclaimed salaries for the period under review. The Head of the Budget Agency explained that the Ministry did not receive the related Government Orders in time for the adjustments to be made to the payroll in a timelier manner.

859. The late notification of pay-change directives resulted in the deductions relating to the unclaimed salaries being paid over to the relevant agencies. Up to the time of reporting in February 2006, there was no evidence of recovery from these agencies for such deductions paid over for the period under review as well as for 2002 and 2003. In addition, expenditure would have been overstated by an undetermined amount.

The Audit Office recommends that the Ministry collaborates with the relevant agencies so as to recover all overpayments made to them not only for the period under review but also previous accounting periods. (2004/131)

860. The salaries bank account No. 3083 and the main bank account No. 3079, which ceased to be operational with effect from January 2004, reflected balances of \$361.020M and \$9.537M respectively as at 31 December 2003. Evidence was seen to indicate that an amount of \$219.175M representing unspent balances on bank account No. 3079 was refunded to the Accountant General on 26 April 2004. However, as at 31 December 2004 these bank accounts reflected overdraft balances of \$9.140M and \$1.208M respectively. The Head of the Budget Agency explained that the overdraft on the main bank account was as a result of deposits in the cash book not being reflected on the bank statements. As regards to bank account No. 3083 a cheque for the payment of salaries was drawn from bank account No.3079 and should have been deposited into account No. 3083 but instead it was deposited into bank account No. 3079.

The Audit Office recommends that the Ministry ensures that adequate measures are taken to make the necessary adjustments and have these accounts closed. (2004/132)

861. In previous reports, mention was made of an amount of \$1.178M which was reflected in the cash book as having been deposited in the salaries bank account No.3083 in December 1998. This amount was, however, not reflected on the bank statements. Although the account has become inactive the Head of the Budget Agency explained that the Bank of Guyana (BOG) was written to requesting that the amount be adjusted.

The Audit Office once again recommends that in view of the time period involved that the Ministry file a losses report with the Finance Secretary so that the loss can be written off thereby bringing closure to the matter. (2004/133)

862. The old main bank account No. 946, which became inactive in July 1996, was overdrawn by \$102.899M as at 31 December 2004. This account was also not reconciled since it was established. The Head of the Budget Agency explained that the Ministry had written the Finance Secretary requesting a closure of the account.

The Audit Office once again recommends that the Ministry file a losses report with the Finance Secretary so that the loss can be written off by way of a supplementary estimate. (2004/134)

863. Amounts totalling \$723.945M were expended on Materials, Equipment & Supplies. Included in this figure are sums totalling \$675.816M which relates to the purchase of drugs of which \$225.059M represents purchases made from overseas suppliers.

864. Cabinet approval CP (2003)11:4: M of December 2003 was utilized to purchase drugs and medical supplies from specialised agencies locally and overseas. Given the time period that would have elapsed, it would appear necessary for the present arrangements for the supply of drugs and medical supplies from overseas to be reviewed.

The Audit Office again recommends that the Ministry advertise internationally every three years for the supply of drugs and medical supplies and pre-qualify suppliers. The pre-qualified list should obtain the sanction of Cabinet. (2004/135)

865. A contract was awarded to a local supplier to supply pharmaceuticals and medical supplies totalling US\$101,250 (G\$20.751M) in May 2004. The contractual agreement stipulated that the supplier should deliver within 2 months from the contract date over a period of 6 months. Audit examination revealed that the full contract sum of \$20.751M was paid in September 2004, but up to the time of reporting supplies to the value of \$2.014M remained outstanding.

866. Amounts totalling of \$7.662M were expended on the Rental of fourteen Buildings. Test checks carried out on contractual agreements entered into between the Ministry and the owners of the buildings revealed that this expenditure was properly incurred.

867. Amounts totalling \$26.761M were expended on Local Travelling and Subsistence. Inter-Departmental Warrants totalling \$604,020 were issued to Regions No.2 and 9, and financial returns were received. The difference of \$26.157M was paid to Vector Control Officers travelling to various Regions to execute checks on data collection for vector borne diseases.

868. Amounts totalling \$48.698M were expended on Utility Charges as follows:

Description	Amount \$'000
Electricity	31,471
Telephone	14,374
Water	2,853
Total	48,698

869. Amounts totalling \$31.471M were expended on electricity charges in respect of thirty-five of the forty-seven meters under the control of the Ministry. However, although an electricity register was kept to record the electricity charges, this record reflected a balance of \$24.405M, giving a difference of \$7.066M.

870. Included in the amount of \$14.374M shown as telephone charges, were sums totalling \$2.346M which relates to the cost of overseas telephone calls. There was also a difference of \$4.108M between the telephone register and the Account Analysis Report. Although there were restrictions on telephone lines, amounts totalling \$22,690 were expended on unauthorised telephone calls and there was no evidence that these amounts were recovered.

871. The amount of \$2.853M expended on water charges in respect of forty-two meters under the control of the Ministry. Although a register was maintained to record water charges, reconciliations were not being done. Audit examination revealed a difference of \$313,000 between the register and the Account Analysis Report.

The Audit Office recommends that the Ministry reconcile the amounts in the Utility Charges Registers with those appearing on the Account Analysis Report so as to determine what the differences represent. (2004/136)

872. The amount of \$54.632M was paid to five security firms. With the exception of two security firms, the related contracts had not been renewed for the year 2004. It was explained by the Head of the Budget Agency that covering approval for these two firms had previously been granted by Cabinet to perform such services.

The Audit Office recommends that the Ministry advertise for the services on the basis of which contracts are awarded since there may be cost savings in so doing.(2004/137)

873. Amounts totalling \$102.941M were expended on Other Operating Expenses. Included in this figure are amounts totalling \$46.266M which were expended on the purchase of air fare tickets and medical treatment for patients both local and overseas. A total of 146 patients received medical treatment in 2004 of which 129 patients received medical treatment overseas. The other 17 patients received medical treatment locally at a cost of \$36.029M.

874. Amounts totalling \$42.580M were expended on Training for health workers in the Health Sector Programme. Several workshops were held on AIDS, malaria, diabetes, micro-biological and chemical testing, disease control and prevention and laboratory techniques in all ten Regions.

875. Amounts totalling \$299.441M were expended on Subsidies and Contributions to Local and International Organisations. Included in the amount shown to have been expended are amounts totalling \$223.560M and \$16.6M which were expended on two local organisations the McKenzie Hospital, and the Ptolemy Reid Rehabilitation Centre respectively.

876. Amounts totalling \$223.441M were expended on the McKenzie Hospital. Although the Hospital is a separate entity, it continued to receive a subvention from the Government. However, the Head of the Budget Agency explained that the McKenzie Complex has now been included in the Ministry of Health's Estimates under Programme 474 - Regional Health Services for the year 2005.

877. Amounts totalling \$16.5M were expended on the Ptolemy Reid Rehabilitation Centre. As a result of a Cabinet Decision, the Centre has been functioning as a non-governmental organisation since December 1992. The Head of the Budget Agency explained that the Centre is now being catered for under the Ministry of Health's Estimates.

Stores and other Public Property

878. An inspection of the Pharmacy Bond revealed the following unsatisfactory features:

- Bin cards were not updated promptly during the period under review;
- Stock ledgers were not updated for a considerable period of time;
- Drugs kept in the bond were not arranged in a manner to facilitate easy access and checks;

- Items stored in cartons were still not opened and checked by a qualified pharmacist, instead the in-take officer and bond clerks verified the quantities and condition of the stock received prior to the drugs being posted to the stock records;
- Verification of the stock received was done only when cartons are opened for issuing by the bond clerks;
- The Government Analyst Department continued to send drugs for testing in Jamaica and the results were being received six months later by which time most of the drugs on hand would have been distributed; and
- Expired drugs were not kept in a separate bond due to the shortage of storage space.

The Audit Office recommends that the Ministry take appropriate measures to ensure that (a) the stock records are brought up-to-date (b) expired drugs are stored separately from other drugs (c) all containers are opened and the items physically counted before entries are made in the stock records. (2004/138)

Capital Expenditure

Subhead 12017 - Buildings (Health)

879. The sum of \$28.650M was voted for the construction of (a) a cold room for the storage of vaccines, (b) a kitchen for Cheshire Home, Mahaica (c) a malaria building in Region No. 1 and (d) rehabilitation of the floor of the Linden Hospital Complex. Amounts totalling \$21.537M were expended as follows:

Description	Amount \$000
Construction of cold storage for vaccine	5,816
Construction of kitchen – Cheshire Home	9,677
Construction of a malaria building in Region No. 1	2,815
Retiling of floor of Linden Hospital Complex	3,229
Total	21,537

880. The contract for the construction of a cold room for the storage of vaccines was awarded by the Central Tender Board in the sum of \$7.572M to the lowest of five bidders as compared with the Engineer’s estimate of \$8.997M. As at 31 December 2004, amounts totalling \$5.816M were paid to the contractor.

881. In relation to the construction of the kitchen for the Cheshire Home. The contract was awarded by the Central Tender Board in the sum of \$9.823M, to the lowest of nine bidders. As at 31 December 2004, amounts totalling \$9.677M were paid to the contractor. Physical verification in February 2006 revealed that the contractor was overpaid \$152,160 on this contract.

The Audit Office recommends that the Ministry recover the amount of \$152,160 which was overpaid on this contract. (2004/139)

882. In relation to the construction of the malaria building in Region No.1, the contract was awarded to the lower of two bidders. An Inter-Departmental Warrant was issued to the Region in the sum of \$2.815M for which financial returns were seen.

883. The contract for the retiling of the floor of the Linden Hospital Complex was awarded by the Central Tender Board in the sum of \$3.278M. As at 31 December 2004, amounts totalling \$3.229M were paid to the contractor. Physical verification in February 2006 revealed that the contractor was overpaid \$833,370 on this contract.

The Audit Office recommends that the Ministry recovers the amount of \$833,370 which was overpaid to the contractor. (2004/140)

Subhead 12076 – New Amsterdam Hospital

884. The sum of \$448.6M was provided for the completion of the new hospital in New Amsterdam. The project was funded jointly by the Government of Guyana in the sum of \$13M and a grant of \$435.600M by the Government of Japan. Amounts totalling \$10.423M were expended as follows:

Description	Amount \$000
Construction of fence	3,231
Landscaping and plants aping	2,331
Dismantling/assembling of old mortuary	897
Construction of billboard	55
Purchase curtains	3,909
Total	10,423

885. The contract for the construction of the fence at the new hospital in New Amsterdam was awarded by the Central Tender Board in the first instance to the second lowest of 9 bidders in the sum of \$6.090M. However, the contractor requested a variation in the sum of \$1.066M on the tendered sum which would have given a revised contract sum of \$7.156M. As a result, the Ministry requested the Central Tender Board to rescind the award. A subsequent contract was awarded to the third lowest of the 9 bidders in the sum of \$6.885M. As at 31 December 2004, an amount of \$3.231M which represents sixty percent of the mobilisation advance was paid to the contractor and the completion works on the fence was re-budgeted for in 2005.

886. In relation to the landscaping and plants aping of the New Amsterdam Hospital Complex, the Ministry obtained an approval for a waiver of the tender board procedures from the Central Tender Board and a contract was awarded in the sum of \$2.331M. This contract entailed the planting of one thousand square feet of bahama grass, two flamboyant trees, four frangipani trees, one hundred shrubs, twenty palms and six potted plants. As at 31 December 2004, the full amount was paid to the contractor. However, at the time of physical verification in February 2006 only nine thousand square feet of grass was planted, no flamboyant, frangipani, and palm trees as well as shrubs were planted. As a result, there was an apparent over payment of \$ 1.377M to the contractor.

The Audit Office recommends that the Ministry takes steps to recover the apparent overpayment of \$1.377M from the contractor.(2004/141)

887. The contract for the dismantling/assembling of the mortuary was awarded by Ministerial Tender Board in the sum of \$897,000. As at 31 December 2004, the full amount was paid to the contractor. The works were completed and physically verified.

888. A contract for the construction of a billboard for the Hospital was awarded in the sum of \$55,000. An Inter- Department warrant was issued to Region No. 6 to facilitate the payments to be made to the contractor. At the time of reporting financial returns were submitted to support the expenditure of \$54,500.

889. The Ministry obtained approval for a waiver of the tender board procedures to purchase curtains from an overseas supplier for the new Hospital. The contract was awarded in the sum of US\$41,615 equivalent to G\$8.365M. However, it was observed that a cheque in the sum of \$3.909M was drawn to purchase a bank draft to expedite the purchase, but was subsequently refunded to the Consolidated Fund. The Head of the Budget Agency explained that the supplier had increased the prices for the curtains and it was decided not to purchase.

Subhead – 12077 Doctor’s Quarters

890. The sum of \$25M was voted for (a) the rehabilitation of doctors’ quarters in various Regions and (b) the purchase of furniture including beds, suites, refrigerators and dining sets. Approval was granted for the construction instead of the rehabilitation of doctors’ quarters. According to the Appropriation Account, amounts totalling \$13.6M were expended.

891. Cabinet approved the Central Tender Board’s recommendation to award the contract for the construction of an apartment building for medical staff to the lowest bidder in the sum of \$22.791M. As at 31 December 2004, amounts totalling \$13.6M were paid to the contractor. At the time of reporting, works were still in progress.

Subhead 24011 - Land and Water Transport

892. The sum of \$4.550M was voted for the purchase of seven boats for the Malaria and Maternal and Child Health programmes in Regions 1, 2, 7 and 8. Amounts totalling \$906,775 were expended as follows:

Description	Amount \$
Construction of three wooden boats	436,775
Purchase of one outboard engine	470,000
Total	906,775

893. The contracts for the construction of the three boats were awarded by the Regional Tender Board. These contracts were awarded in Region No. 1 and 2 to the lowest bidders in the sums of \$193,450 and \$243,325 respectively. Inter - Departmental Warrants were issued to facilitate payments for which financial returns were seen.

894. The contract for the purchase of an outboard engine was awarded by the Ministerial Tender Board in the sum of \$470,000. The outboard engine was received and brought to account. As can be noted this expenditure was not catered for in the Capital Projects Profile and a change in programme was not produced for audit scrutiny.

Subhead -25018 Office Furniture and Equipment

895. The sum of \$500,000 was voted for the purchase of chairs, fans, fax machine, filing cabinets and desks. As at 31 December 2004, amounts totalling \$499,915 were expended on the purchase of office furniture and equipment including computer desks/workstations, fifteen fans, a fax machine and cabinets. The items purchased were received, properly brought to account in the stores record and physically verified.

Subhead – 25019 Equipment-Medical

896. The sum of \$10M was voted for the purchase of fluorometers, spectrophotometer, microscopes and autoclave sterilizers. Amounts totalling \$7M were expended as follows:

Description	Amount \$000
Purchase of 14 autoclave sterilizers	3,085
” ” of 1 fluorometer	1,197
” ” of 10 binocular microscopes & 50 replacement bulbs	1,000
Purchase of 2 dental chairs	902
” ” of 4 haemoglobin AIC instruments	816
Total	7,000

897. As can be noted, the spectrophotometer was not purchased, however, approval was granted for a change in programme to include the purchase of two dental chairs.

898. The contract for the purchase of the 14 autoclave sterilizers was awarded on the 15 December 2004 by the Central Tender Board to the lowest of four bids in the sum of \$3.085M. As at 31 December 2004, amounts totalling \$3.085M were paid. At the time of reporting, in March 2006 evidence was seen that one autoclave sterilizer was received on 21 March 2005. No evidence was seen to indicate that the other 13 autoclaves were received. A satisfactory explanation was not obtained.

899. In relation to the fluorometer, a contract was awarded in the sum of \$1.197M by the Central Tender Board to the lower of 2 bids on 17 December 2004. As at 31 December 2004 the amount of \$1.197M was paid. At the time of reporting in March 2006, there was evidence to indicate that the item was received.

900. The amount of \$1M was expended on the purchase of 10 binocular microscopes and 50 replacement bulbs. A contract was awarded for the purchase by the Central Tender Board to the lowest of seven bidders in the sum of \$1M on 28 December 2004. A at 31 December 2004 the amount of \$1M was paid. At the time of reporting in March 2006 there was evidence to indicate that these items were received in February 2005.

901. The sum of \$902,000 was expended on the purchase of two dental chairs for the Cheddi Jagan Dental Centre. The contract for this purchase was awarded by the Central Tender Board in the sum of \$902,000 to the lowest of five bidders on 15 December 2004. At the time of reporting, the chairs were received and brought to account and physically verified.

902. A contract was awarded on 26 November 2004 by the Central Tender Board to the lowest of three bidders in the sum of \$815,900 for the purchase of four haemoglobin AIC instruments. As at 31 December 2004 the full sum was paid and the items were received on 21 December 2004.

903. In my previous reports, mention was made of the payment of \$1.678M in 1997 for the purchase of microbiological equipment, which had not been received. Evidence was seen that the supplier was written to in November 1998. The Head of the Budget Agency had explained that the Company which should have supplied this equipment went into liquidation. However, investigations revealed that this supplier has since resurfaced and that the Ministry had written to the National Procurement and Tender Administration Board about the credibility of this supplier.

Subhead 25002 - Equipment

904. The sum of \$2M was voted for the purchase of radio sets for the Regional Health Services. Amounts totalling \$1.062M were expended as at 31 December 2004. Two contracts were awarded in the sums of \$470,000 and \$592,000 respectively by the Ministerial Tender Board. However, only Tender Board minutes for one contract were produced for audit examination. As a result, we were unable to determine the basis of the awards. Notwithstanding, the items were verified as having been received and brought to account.

Subhead 44001 - Technical Assistance

905. An amount of \$43.300M was allocated for (a) development of an integrated health service delivery; (b) development of human resources and management capacity, and (c) institutional strengthening of the Georgetown Hospital. According to the Appropriation Account, amounts totalling \$88.920M were expended.

906. The Project commenced in 1998 and was initially for the duration of two years. However, the funding agency granted 2 extensions and the new completion date of the Project was 18 September 2004. As at 31 December 2004, expenditure incurred amounted to \$89.262M. The Project received its final disbursement to facilitate the closure of the Project in November 2004. The last set of audited accounts was in respect 2004 and an unqualified opinion was issued for this Project.

Subhead 44002 – HIV/AIDS

907. An amount of \$105.725M was allocated for (a) expanding and strengthening the management of curable sexually transmitted infections, (b) improving the national tuberculosis prevention and control programme, and (c) strengthening the health information system. A supplementary provision for the sum of \$68.866M was approved to meet the expenses of the project giving a revised allocation of \$175.591M. According the Appropriation Account, full sum was expended.

908. The Project commenced in 2002 and was funded solely by the Canadian International Development Agency (CIDA). The Project is subject to separate financial reporting. As at 31 December 2004, the sum of \$174.591M was expended to develop and adopt National guidelines for STIs/HIV, strengthen laboratory for STIs/HIV/TB, improve the National Tuberculosis for Prevention and Control program, develop and implement the health Information System and carry out Home and palliative care for the Project.

Subhead 44003 – Nutrition Programme

909. An amount of \$109M was allocated for (a) promotion of exclusive breastfeeding through the training of primary health care workers, (b) provision for the reduction of anaemia, and (c) provision for the institutional strengthening and impact evaluation. According to the Appropriation Account, amounts totalling \$36.228M were expended.

910. The Project is funded by the Government of Guyana and the Inter-American Development Bank (IDB) under loan Agreement No. 1120/SF-GY and is subject to separate reporting and audit. The Project became eligible for funding in November 2003. The last set of audited statements was in respect of 2004 and an unqualified opinion was issued for this Project.

AGENCY 48 & DIVISIONS 545 & 546
MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

Current Expenditure

911. The public assistance imprest bank account No. 902, which ceased to be operational several years ago, was overdrawn by \$270.586M as at 31 December 2004. This state of affairs was due mainly to inadequate provisions made over the years in the National Estimates to facilitate the payment of old age pensions and public assistance, as discussed at length in my previous reports. The Head of the Budget Agency explained that the Ministry has requested from the Ministry of Finance, Supplementary Provision in the sum \$270.586M to clear the overdraft.

912. An examination of the Register of Contributors to the National Insurance Scheme(NIS) for December 2004 revealed thirty-five instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme. The Head of the Budget Agency explained that the delay in recording the NIS numbers in the register was caused by the Ministry having to wait on the employee's registration number from the Scheme.

Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Ministry aggressively follow up with the Scheme with a view to ensuring that all employees are promptly registered with the Scheme.(2004/142)

913. Amounts totalling \$5.891M were expended on fuel and lubricants. However, of the ten serviceable vehicles under the control of the Ministry, log books were not provided for five vehicles while there were partial submissions for the remaining five vehicles. In the absence of log books, it could not be determined whether the journeys undertaken were properly authorised and whether there was effective control over the use of the vehicles. The Head of the Budget Agency explained that all vehicles were not present during the course of the audit and hence the books could not have been presented.

The Audit Office recommends that the Ministry ensures that all records of the Ministry are made available to facilitate audit examination.(2004/143)

914. Fuel was being purchased on credit from the Guyana Oil Company (GUYOIL). This practice was in breach of the financial regulations and/or circularised instructions, which do not provide for purchases to be made on credit. The Head of the Budget Agency explained that arrangements were made with GUYOIL for the supply fuel on credit to the Ministry because of the inadequacy of the Ministry's petty cash float.

The Audit Office recommends that the Ministry make the necessary representation to the Accountant General's Department for an increased allocation for its imprest account in order to avoid the above situation. (2004/144)

915. The Ministry did not maintain a master inventory for the period under review. In addition, sectional inventories were not periodically updated to reflect inter-departmental transfers. In the circumstances, it could not be satisfactorily determined whether all fixed assets under the control of the Ministry were duly accounted for and properly safeguarded. The Head of the Budget Agency gave the assurance that every effort would be made to ensure full compliance with the Stores Regulations.

916. The operations of the stores at the Palms and the Mahaica Hospital were examined for compliance with stores accounting regulations and related procedures. The following observations were made:

- (a) there was a lack of segregation of duties in the purchasing and issuing of stores at the Mahaica Hospital. It was observed that the officer who had responsibility for the purchasing and issuing of stores also maintained the stock ledgers; and
- (b) a stock verification of a sample of forty-four items of stock on at the Mahaica Hospital and Palms stores respectively, revealed discrepancies in respect of forty-one items when comparison was made with the stock records. In thirty-eight instances there were shortages.

The Audit Office recommends that the Ministry take appropriate measures to ensure that an effective storekeeping and stores accounting system is in place at the Palms and Mahaica Hospital stores.(2004/145)

917. In my previous reports, mention was made of the old age pension and public assistance imprest bank account No. 3039, with an allocation of \$130M. The balance of \$8.2M in this account was transferred to the Consolidated Fund in 2003. The difference of \$121.8M represents (a) reimbursements totalling \$30.5M which were incorrectly deposited into the present imprest account No. 3191 and (b) payments totalling \$91.3M which were made but had not been reimbursed by the Accountant General's Department. The Audit Office had recommended in its 2003 Report that the Ministry reimburse the imprest bank account No. 3039 with the amount of \$91.3M and to transfer the amount of \$30.5M from account No. 3191 to account No. 3039. However, although the amount of \$30.5M was transferred to the Consolidated Fund, there was no evidence that measures were taken to reimburse account No. 3039 with the amount of \$91.3M.

The Audit Office again recommends that the Ministry in collaboration with the Accountant General's Department take appropriate measures to reimburse the imprest bank account No. 3039 with the amount of \$91.3M, so that the full imprest sum of \$130M can be surrendered to the Consolidated Fund and the account be closed. (2004/146)

918. The contract for the printing of 35,000 and 38,000 old age pension and public assistance coupons books respectively, were awarded in the sum of \$1.790M by the Central Tender Board. As at 13 January 2005, the full amount was paid to the supplier. The Field Auditor and the Director of Social Services were responsible for receiving the books and the books were delivered to the Ministry in eleven batches over a period of six weeks.

919. The books were uplifted from the stores upon request, recorded in a register and placed in a safe located in office of the Chief Social Worker. The books were then distributed to the Social Security Officers based on requests made on Issue Sheets, approved by the Chief Social Worker. The Officers were required to acknowledge receipt of the books on the Sheets, which were retained by the Chief Social Worker. However, the books were not issued in sequential order and annotations were not made in the register.

920. The system provides for a controlled forms register to be maintained to record all books received. However, this record was not maintained during the period under review. As a result, it could not be determined whether there were proper controls for the receipt and issues of the books to the pensioners and other individuals. In addition, 783 and 2,196 old age pension and public assistance coupons books respectively, which were returned to the Stores, were not subject to store keeping procedures as outlined in the Stores Regulations. The Head of the Budget Agency gave the assurance that every effort would be made to ensure full compliance with the Stores Regulations.

921. In my 2002 and 2003 Reports, it was stated that irregularities involving 8,078 old age pension and social security coupons valued at \$13.959M were uncovered. Some of the officers implicated had made restitutions totalling \$3.844M. At the time of reporting, the Police were still investigating the matter.

Capital Expenditure

Division 545

Subhead 12068 - Buildings

922. An amount of \$6M was allocated for the rehabilitation and rewiring of the Ministry's building. Amounts totalling \$5.352 M were expended as follows:

Description	Amount \$'000
Rehabilitation of Head Office building	1,820
Rewiring of Head Office	793
Rehabilitation of Wards 6, 7 & 8 Palms	327
Installation of generator	1,844
Purchase of materials	568
Total	5,352

923. As can be noted, rehabilitation works were undertaken at the Palms and a generator was installed at Head Office. However, there was no evidence that approval was granted for a change in Programme to undertake the works.

924. Twelve contracts totalling \$2.613M were awarded to the lowest bidders to execute the works at Head Office. As at 31 December 2004, the full amounts were paid to the contractors. The works were completed and were physically verified.

925. In relation to the works undertaken at Wards 6, 7 & 8 of the Palms, the contract was awarded to the lowest bidder in the year 2003 in the sum of \$3.488M. There was an approved variation of \$481,500 which increased the contract sum to \$3.970M, with 3.736M being paid to the contractor as at 31 December of that year. An amount of \$196,623 was paid to the contractor during the current reporting period. The difference of \$130,000 represents the payment for consultancy services in relation to the works. The works were completed and were physically verified.

Division 546 – SIMAP

Subhead 19018 - SIMAP (PHASE III)

926. The sum of \$426.438M was expended to (a) improved physical infrastructure in nursery, primary and secondary schools (b) development of specific services to vulnerable groups via NGOs (c) provision for social and economic growth and development in poor communities and (e) provision for provision for technical assistance and training in poor communities. The Project is funded by the Government of Guyana and the Inter-American Development Bank at an estimated cost of US\$22.2M and is subject to separate financial reporting and audit.

927. The project commenced in 2002 and is of 4-year duration. As at 31 December 2004, amounts totalling US\$4.544M were expended and the following works were completed:

- Construction and rehabilitation of schools at Watooka, One Mile, Hampton Court, La Harmonie, Cornelia Ida, Enterprise, 47 Miles, Anarika, Lanabali and Arakaka;
- Rehabilitation of the Wismar Day Care Centre and drains at Leguan and Leguan;
- Rehabilitation and extension of the Hopetown, Wowetta and Kildonan Community Centres;
- Construction of Nappi's Women's Centre, Great Falls Teachers' House and multi purpose building at Potarinau; and
- Upgrading of the East Canjie residential roads.

Subhead 25060 – Office Equipment

928. An amount of \$2.1M was provided for the purchase of desks, chairs, UPS and fans. Amounts totalling \$2.097M were expended on the purchase of computers and accessories, workstations, refrigerator, printers, calculators, suite, television, desk and chair. The items purchased were verified as having been received. However, they were not inventorised.

Subhead 25061 – Equipment

929. An amount of \$4.8M was provided for the purchase of one generator for the Ministry. The contract for the purchase of the generator was awarded to the lowest bidder in the sum of \$4.395M. As at 31 December 2004, the full amount was paid to the supplier. The generator was verified as having been received and properly brought to account

AGENCY 51 & DIVISION 507
MINISTRY OF HOME AFFAIRS
(EXCLUDING POLICE)

Current Expenditure

930. The authorized staffing of the Ministry was 1,059 while the actual staff in place as at December 2004 totalled 855, giving a vacancy rate of 19%. Some of these vacancies were at senior levels. It is obvious that this level of vacancy would have an adverse effect on the operations of the Ministry and in particular, the level of internal control needed to ensure adequate checks and balances. The Head of the Budget Agency, however, explained that this state of affairs was due to budgetary restrictions.

931. The purchase of mattresses from the provisions for Materials, Equipment and Supplies were awarded by the Ministerial Tender Board in the form of six contracts totalling \$2.527M to two suppliers. These contracts were divided to avoid adjudication at the level of the Central Tender Board. The Head of the Budget Agency acknowledged the circumstances of the breach and explained that it was a regrettable oversight. Nonetheless, the purchases were received and properly brought to account in the books.

932. A scrutiny of the costs of Vehicle Spares and Services revealed high maintenance costs of vehicles under the control of the Ministry. For the period under review, twelve vehicles incurred maintenance costs ranging from \$1.214M to \$308,900, an average of \$479,572. The Head of the Budget Agency acknowledged this observation and indicated that the maintenance costs of vehicles were now being more closely monitored.

933. In relation to purchases under the Other Good and Services Purchased line item, where \$19.540M were expended the Ministry was still to receive two hundred and twelve batons valued at \$53,000 from a local supplier. The Head of the Budget Agency acknowledged this and endeavoured to collect the outstanding items.

934. Of purchases valued at \$102.553M from the Other Operating Expenses line item the receipt of goods totalling \$1.813M could not be determined, since there was no related evidence in the stock records of the Prisons department. In a related matter, goods valued at \$3.971M were also not recorded in that department's stock ledgers. The Head of the Budget Agency indicated that an investigation carried out into the matters above led to the dismissal of one officer, while corrective action was being taken with regards to the omissions from the stock ledgers.

Capital Expenditure

Subhead 12006 - Buildings (Prisons)

935. The sum of \$25M was allocated for the rehabilitation of the solitary division at Mazaruni Prisons, the bachelor's quarters at Timehri Prisons, the infirmary and the old kitchen at Georgetown Prisons. Amounts totalling \$24.288M were expended, as follows:

Description	Amount \$'000
Rehabilitation of the solitary division at Mazaruni Prisons	11,962
" " " " bachelor's quarters at Timehri Prisons	4,226
" " " " old kitchen at Georgetown Prisons	2,860
" " " " Infirmary Block – Georgetown	2,588
" " " " Mazaruni Prisons	1,780
Consultancy services	872
Total	24,288

936. As required by regulations, the rehabilitation of the Mazaruni Prisons was awarded by Cabinet, while approvals had emanated from the Central Tender Board for the remaining works. With the exception of the extension of the Brick Block at Mazaruni Prisons, which was awarded to the second lowest bidder, the other works were awarded to persons who had bid lowest. The lowest bidder did not secure the award for the extension of the Brick Block because of disqualification for incomplete bid security.

937. An examination of the records revealed that progress payments under the contracts were adequately certified. The works on the bachelor's quarters at Timehri Prisons were not verified because of the unavailability of personnel to properly identify the works. However, this project would be assessed during the audit for 2005. In relation to the other projects the works confirmed generally to specifications.

Subhead 12007 - Police Stations and Buildings

938. The amount of \$90M was allocated to (a) complete police stations and building at Mibucuri, Anna Regina, Marine building, Officers' quarters, Kamarang, Annai, TSU arms store and Bartica; (b) Rehabilitation of police stations at Cato, Kaikan, Leguan, FAPC mess hall, kitchen, library and Brickdam lock-ups; and (c) construction of police station at Sophia. The sum of \$79.499M was expended, as follows:

Description	Amount \$'000	Total \$'000
(a) Completion of Police Stations and buildings at:		
Bartica Police Station	17,285	
Mibicuri Police Station	6,434	
Kamarang Police Station	3,792	
Marine Police Station	2,782	
Ground floor of TSU building	2,308	
Officer's quarters	1,975	
Anna Regina Police Station	1,699	
Annai Police Station	185	36,460
(b) Rehabilitation of Police Stations at:		
FAPC Mess Hall, Kitchen and Library	6,217	
Leguan Police Station	5,104	
Police Station at Kato	3,906	
Kaikan Police Station	3,709	
Brickdam lock-up	3,316	22,252
(c) Construction of Sophia Police Station		8,693
(d) Rehabilitation Works		
CID	5,461	
Marine Police Station Wharf	3,229	8,690
Consultancy services		3,362
Building permits for Marine & Sophia Police Stations		42
Total		79,499

939. With the exception of the Bartica Police Station that was awarded by Cabinet in the year 2002, the works had the approval of the Central Tender Board. The lowest bidders were the recipient of the awards and payments under the contracts were based on certified works.

940. A new contract had to be awarded for works on the Bartica Police Station since in October 2004 the original contract was terminated by the Ministry because of a lack of diligence on behalf of the contractor. Amounts totalling \$3.422M were paid to the contractor during the period reviewed. It was however noted, that before its termination an approved variation of \$8.645M had increased the contract sum to \$25.469M. A sum of \$20.135M was also expended from this total. The new contract was awarded in the sum of \$17.128M and payments totalling \$13.863M were made for certified works.

941. The works for the Mibicuri, Kamarang, Annai, Kato, Kaikan, Anna Regina and Leguan Police Stations and Officers' Quarters in Young Street were not verified for varying reasons. The examination of these works has been reprogrammed and where discrepancies arise, these findings would be included in the Auditor General's Report for the year 2005. In relation to the other works, these were completed according to specification.

Subhead 12008 – Fire Ambulances and Stations

942. The amount of \$25M was allocated for the construction of a new fire station in Linden, rehabilitation of officer's quarter in New Amsterdam and payment of retention for Anna Regina. The amount of \$15.462M was expended as follows:

Description	Contract Sum \$'000	Amount \$'000
Construction of Linden Fire Station	16,932	6,752
Rehabilitation officer's quarter A	3,142	2,985
Rehabilitation of officer's quarter B	3,142	2,985
Retention for Anna Regina Fire Station	40,036	2,002
Consultancy services	-	738
Total		15,462

943. The contracts for the works were all awarded to the lowest bidders. In each case, the Central Tender Board approved the award. The payments to contractors were in accordance with the terms and conditions of the contracts and were based on certificates from the supervising consultant. The rehabilitation works on Officers' Quarters A and B were still to be verified. However, in relation to the other projects these confirmed generally to specifications.

Subhead 12009 – Buildings (Home Affairs)

944. The amount of \$2.5M was allocated for the extension of the Ministry's head office building and payment of retention. Amounts totalling \$2.472M were expended, as follows:

Description	Amount \$'000
Electrical works	1,000
Purchase of windows	840
Installation of windows	632
Total	2,472

945. As can be noted the extension to the Ministry's head office building was not undertaken. Further, an approval to change the programme to accommodate the works undertaken was not obtained. The Head of Budget Agency explained that the damage done to the building by inflammable device resulted in the urgent need to divert from the original programme. She indicated that while she regrets that the approval was not obtained in writing, oral approval was granted by the competent authority. Nevertheless, there was adherence to Tender Board Procedures and the goods and services were received and physically verified.

The Audit Office recommends that the Ministry ensure that approvals for changes in programmes are obtained in writing, even if oral approval had been granted to modify the Ministry's capital profile. (2004/147)

Subhead 17002 – General Registrar's Office

946. The amount of \$4M was allocated for the preservation and binding of records, purchase of binding materials, filling cabinets, chairs, fans, refrigerator and writing desks. Amounts totalling \$2.753M were expended on the following:

Description	Quantity	Amount \$'000
Preservation and binding of records	3	1,969
Refrigerators	11	215
Guests chairs	2	152
Filing cabinets	3	150
Desks	-	121
Binding materials	12	107
Fans		39
Total		2,753

947. Tender Board procedures were observed in relation to the acquisition to the goods and services. These were also received and properly brought to account in the books and were verified.

Subhead 24004 – Land & Water Transport (Police)

948. The amount of \$100M was allocated for the purchase of motor vehicles, boats and outboard engines. A sum of \$61.070M was also received by supplementary provision, which revised the allocation to \$161.070M. Of this sum, amounts totalling \$160.770M were expended, as follows:

Description	Quantity	Amount \$'000
Double cab pick-up/land cruiser	12	36,707
Motor cars	27	34,860
Motor cycles	29	30,380
Single cab pick-up	13	27,759
Mini buses	3	6,000
Flash lights	46	5,933
Engines	5	5,658
Trucks	2	4,200
Boats	4	3,655
Canterers	2	3,600
Freights Charges		2,018
Total		160,770

949. In every case Tender Board Procedures were observed by the Ministry and the lowest bidders had received the awards. A physical verification exercise revealed that vehicles valued at \$24.375M, as shown below, were still not received on 20 February 2006, when a final exercise was conducted. The Head of Budget Agency explained that the outstanding vehicles were either in the country awaiting clearance or were shipped. Nevertheless, the other acquisitions were inventoried.

Description	Quantity	Amount \$'000
Single cab pick-up	3	5,800
Double cab pick-up	4	9,000
Motor cycles	7	7,675
Truck	1	1,900
Total		24,375

Subhead 24006 – Land & Water Transport (Fire)

950. The amount of \$16M was allocated for the purchase of one land rover with appliances for Linden Fire Station. A supplementary provision of \$22.942M was approved to facilitate the purchase of another land rover, a double cab pick-up and a mini bus. This revised the allocation to \$38.942M. The full amount was expended, as follows:

Description	Quantity	Amount \$'000
Water Tank (land Rover)	2	31,442
Double cab pick-up	2	5,700
Mini bus	1	1,800
Total		38,942

951. The purchases were all subjected to the required Tender Board Procedures and had been approved. The vehicles were also received and inventoried.

Subhead 24007 - Land & Water Transport (Prisons)

952. The sum of \$2.350M was allocated for the purchase of a truck. Supplementary provisions totalling \$3.102 were also approved to enable the purchase of a mini bus, a motorcycle and a gearbox. This revised the allocation to \$5.452M. Of the revised allocation, amounts totalling \$5.257M were expended to acquire the items. The procurement of the vehicles and gear box was approved by the Central Tender Board and adequate stores accounting procedures were utilized on their receipt.

Subhead 25012 - Equipment & Furniture (Police)

953. The amount of \$15.5M was allocated to purchase beds, chairs, desks, photocopiers, freezers, wardrobe, vanities and filing cabinets. The allocation was, however, increased to \$18.025M as a result of a supplementary provision of \$2.525M, which was approved to facilitate the acquisition of additional equipment. Amounts totalling \$17.495M were expended, as follows:

Description	Quantity	Amount \$'000
Photocopiers	4	4,687
Beds	150	4,485
Chairs and desks	246	2,649
Refrigerators and freezers	12	1,805
Typewriters and fax machines	16	1,220
Air conditioner units	6	993
Wardrobes and vanities	17	757
Filling cabinets	10	380
Dinette Sets	2	320
Suites	2	199
Total		17,495

954. In every case, Tender Board Procedures were adhered to and the requisite approval obtained for the purchases. The items were also received and properly brought to account in the books of the Ministry.

Subhead 26001 - Equipment (Police)

955. The amount of \$70M was allocated to purchase (a) traffic, security, communication, photographic, bomb disposal and musical equipment and passport readable machine, (b) Arms and ammunitions and (c) mounted branch horses. The allocation was increased to \$109.800M as a result of supplementary provisions totalling \$39.800M, which was approved for the purchase additional equipment. Amounts totalling \$109.569M were expended, as follows:

Description	Amount \$'000
Communication equipment	39,611
Arms and ammunitions	39,950
Photographic equipment	14,552
Traffic equipment, helmets, barriers, radars, etc	5,844
10 Computers, 1 server & accessories	4,150
Mounted branch: 10 horses, 6 saddles & 4 spurs	2,401
13 Brush cutters	1,736
3 Televisions and 40 fans	766
Boats	559
Total	109,569

956. The purchases were all subjected to the required Tender Board Procedures. However, a physical verification exercise revealed that some orders, namely, arms and ammunitions, double pans and spurs with a total value of \$9.442M, were not received up to the time of reporting. In a related matter arms and ammunitions valued at \$17.730M ordered during the year 2003, were still outstanding. The Head of Budget Agency explained that the supplier had encountered transshipment problems, which were directly related to international restrictions. She, however, indicated that the shipment was due in the first quarter of the year 2006.

Subhead 26002 - Communication Equipment (Fire)

957. The sum \$3.5M was allocated to purchase VHF repeated, VHF mobile radio sets, base antenna, antenna masts, battery chargers, VHF portable radio, portable radio chargers, portable radio batteries and switchboards. Amounts totalling \$3.497M were expended on the purchase of the items, which were acquired from two local firms. The Central Tender Board adjudicated and approved the purchases. The items were received and subjected to stores accounting procedures.

Subhead 26003- Tools and Equipment (Fire)

958. The sum of \$6M was allocated for the purchase of delivery hoses, suction hoses, light pump, monitors, low level strainers, cradle jack, power saws, socket sets and hose patching machine. A supplementary provision in the sum of \$12.201M was approved for the purchase additional equipment and this increased the allocation to \$18.201M. Amounts totalling \$18.178M were expended on the following:

Description	Quantity	Amount \$'000
Protective suits	31	8,437
Delivery hose	32	5,736
Breathing apparatus	6	3,764
Socket sets	9	241
Total		18,178

959. The awards were approved by Central Tender Board and the items purchased were received and properly brought to account in the books of the Ministry.

Subhead 26004 - Other Equipment (Prisons)

960. The sum of \$2.8M was allocated for the purchase of printers, monitoring camera and hand held sets. A supplementary provision of \$5.481M, which increased the allocation to \$8.281M, was approved to purchase additional equipment. Amounts totalling \$8.133M were expended, as follows:

Description	Amount \$'000
1 Generator	2,898
Life jackets, cement, etc.	1,594
3 Computers, 3 UPS, 1 stabilizer, etc	1,155
7 Radios and 7 batteries chargers	995
25 Cameras	912
Installation of cameras	579
Total	8,133

961. In every case, Tender Board Procedures were adhered to and the requisite approval obtained. However, there was an inappropriate inclusion in the expenditure of an amount of \$458,000, which represented the value of a quantity of life jackets and cement. The amount should have been charged to the Ministry's current provision. Nevertheless, the purchases were verified as having been received and properly brought to account.

Subhead 26005 - Agricultural Equipment (Prisons)

962. The sum \$2.3M was budgeted to purchase a portable sawmill and extension of pens. Amounts totalling \$2.073M were expended in relation to the projects. As in other cases, Tender Board Procedures were observed and the requisite approvals obtained. The sawmill was received and inventoried.

Subhead 26006 - Equipment (Home Affairs)

963. A sum \$0.600M was allocated for the purchase of air conditioners, metal detector and fire extinguishers. Amounts totalling \$0.563M were expended to purchase three air condition units, one metal detector and one fire extinguisher. The purchases had satisfied Tender Board Procedures and were approved. The items were also received and accounted for in the books.

Subhead 26007 - Office Equipment and Furniture (Fire)

964. The sum of \$1M was allocated for the purchase of chairs, photocopier and conference table. A supplementary provision in the sum of \$0.592M was approved to purchase additional equipment, and this revised the allocation to \$1.592M. Amounts totalling \$1.583M were expended to acquire two computers, one photocopier, one conference table and twenty-six chairs. In this regard, Tender Board Procedures were observed and the items received and inventoried.

Subhead 26008 - Office Equipment and Furniture (Home Affairs)

965. The sum \$1.100M included the purchase of filing cabinets, chairs, photocopier, desks, refrigerator and fans. Amounts totalling \$1.056M were expended in the acquisition of five computers and related accessories, one refrigerator, two printers, one fan, six filing cabinets and nineteen typist chairs. As can be noted, the photocopier and desks were not obtained. Tender Board Procedures were however observed and the requisite approval received for the purchases. The items were also received and properly brought to account.

Subhead 26009 - Police Complaints Authority

966. The sum \$0.300M was budgeted for the purchases of filing cabinets, air condition unit, fan and refrigerator. Amounts totalling \$271,000 were expended to acquire the items. The requisite Tender Board Procedures were observed to enable the related purchases and it was noted that all were received and properly brought to account.

AGENCY 51
MINISTRY OF HOME AFFAIRS
PROGRAMME 2 – GUYANA POLICE FORCE

Current Expenditure

967. Of the expenditure of \$638.186M under Benefits and Allowances, an amount of \$287.209M was expended on the purchase of items of military kit, such as, uniform materials, boots, socks, ribbons shoes, musketry, belting and buttons. These were deemed inappropriate charges to the line item, since allowances or benefits as an accounting concept connotes the receipt of cash or kind by a payee for his or her use or consumption. This is not the case with military kit as it remains the property of the Guyana Police Force and must be surrendered by the recipient at the end of their tenure. The Head of Budget Agency explained that it was customary to budget for such expenditure under the line item.

The Audit Office recommends that the Guyana Police Force engage the Ministry of Finance with a view to ensuring that future budgets are more prudent in its categorisation of the provisions for the purchase of uniforms and other items of military kit. (2004/148)

968. The purchases of military kit also included eighty-nine instances totalling \$251.079M that were awarded by the Departmental Tender Board, but which were subdivided to avoid the adjudication by Central Tender Board. The Head of Budget Agency acknowledged this and indicated that corrective action was taken to avoid future occurrences. The following are examples of the observation made:

Date	MTB No.	Description	Amount \$
4 May 2004	140/ 04	Purchase of socks	450,000
”	141/ 04	” ” ”	450,000
”	142/ 04	” ” ”	450,000
”	143/ 04	” ” ”	450,000
”	144/ 04	” ” ”	450,000
24 June 2004	255/ 04	Purchase of gabardine materials	590,750
”	256/ 04	Purchase of ” ”	590,750
”	257/ 04	Purchase of shirting materials	590,750
”	259/ 04	” ” ” ”	590,750

969. In my previous report mention was made of apparent irregularities regarding items of uniform. This matter was reportedly being investigated, but details of its progress were not available. In a related matter, it was observed that eleven contracts totalling \$4.981M were awarded for the supply of cloth, boots and socks. However, neither the supplier nor his business could be located at the address stated on invoices.

970. An examination of the schedule of contributors to the National Insurance Scheme (NIS) revealed that twenty-nine employees were without NIS numbers, indicating that these employees were not registered with the scheme. The Head of Budget Agency discussed an effective system that was put in place to have these officers registered.

971. In relation to Office Materials and Supplies, there were forty-four instances where breaches of Tender Board Procedures were observed. Thirteen amounting to \$1.595M had required a system of quotations, twenty-two valued at \$8.555M were subdivided to avoid the adjudication of the Departmental Tender Board and nine with a sum of \$7.169M should have had the approval of the Central Tender Board.

The Audit Office recommends that the Guyana Police Force adhere strictly to the requirement of the Tender Board Regulations. As far as possible, it should co-ordinate its purchases in such a manner so that adjudication is done at the appropriate level.(2004/149)

972. Amounts totalling \$98.599M were expended on fuel and lubricants. An examination of the fuel register revealed that it was not properly maintained and was not written up for several days, resulting in discrepancies, such as, differences between the physical stock and the fuel ledger. There were also five instances, where ninety gallons of gasoline were issued without the required acknowledgements. On discussing the issue, it was noted that prompt action was taken to update and balance the fuel ledger. However, the fact that the record was written up to date and balanced did not alleviate the absence of adequate supervisory checks and the lax accounting for fuel supplies. Similar observations were made in respect of lubricating oil and diesel.

The Audit Office recommends that the Guyana Police Force take measures to review the internal controls over the receipt and issues of fuel and lubricants. More importantly, action should be taken to ensure that the supervisory controls instituted are working as required. (2004/150)

973. Of the 345 vehicles in use by the Force, log books for 302 vehicles were not presented for audit examination. In the absence of log books for most of the vehicles, it could not be determined whether there was proper accountability for the fuel purchased and whether there was effective control over the use of these vehicles. To alleviate this situation, it was suggested that the Force's Administration take action to have stations and outposts surrender log books to the Transport Officer at the end of each year, but this suggestion was apparently not implemented. On the log books presented, these were not properly maintained as some were in a deplorable condition, had illegible handwriting and in every case the person authorising the journeys failed to affix their signature. There were also cases where some books were not written up for the entire period.

The Audit Office recommends that the Guyana Police Force ensure that suitable internal controls are in place to monitor the use of all vehicles under its control and that measures are implemented to guarantee the proper maintenance of log books and to have them presented for audit scrutiny. (2004/151)

974. The sum of \$75.248M was expended on Rental and Maintenance of Building, as follows:

Description	Amount \$'000	Total \$'000
<u>Repairs to Police Stations:</u>		
Ituni Police Station	4,930	
Whim Police Station	4,314	
Wakenaam Police Station	3,988	
Kwakwani Police Station	3,437	
Ruimveldt Police Outpost	2,794	
Kitty Police Station	2,707	22,170
Purchase of building materials		24,931
<u>Repairs to living quarters at:</u>		
Mc Kenzie Police Station	6,420	
Anna Regina Police Station	3,122	
Meadow Brook Compound Block 1	2,889	
Meadow Brook Compound Block 11	1,755	
Mounted Branch Quarter No. 217	145	14,331
Janitorial and cleaning		7,030
Repairs to 3 fences & 1 water trestle		3,142
Final payments on 2003 for 5 contracts		2,487
Rental of building		720
Repairs to TSU		437
Total		75,248

975. In relation to repairs, the contract for the water trestle at Brickdam Police Station was awarded by the Departmental Tender Board, while the others had the approval of the Central Tender Board. The second lowest bidder received the award in eight instances, namely, the Ituni, Whim, Kitty, McKenzie and Anna Regina Police Stations, Officers' quarters at Block II Meadow Brook and Mounted Branch Compound and Ruimveldt Police Outpost. It was noted that in the case of the Whim Police Station the lowest bidder was disqualified because of a record of poor quality work. However, the reason given in the other instances was that the bidders were below the Engineer's estimate. This fact was not supported by evidence of the validity of the prices quoted in the estimates. The other works were nevertheless awarded to the lowest bidders.

976. For varying reasons physical verification exercises were not yet conducted on the works at the Anna Regina, Ituni, Whim and Wakenaam Police Stations. However, with the exception of the Kitty Police Station, where the works were nine months behind scheduled completion and the quarters at Mounted Branch, which was terminated because of a lack of diligence on the part of the contactor, no discrepancies were observed during the inspection of the other works.

977. The purchase of building materials were undertaken by six hundred miscellaneous transactions totalling \$23.958M that were under the limit of \$90,000 and six transactions valued at \$0.973M between the limits of \$90,000 and \$180,000. There was adherence to the requirement for a system of quotations with respect to the latter. Based on test checks carried out, the purchases were received and recorded in the books.

978. In a related matter, the inclusion of the sum of \$3.142M, expended for repairs to the water trestle at Brickdam and fences at Special Branch, La Grange Police Station and Meadow Brook Quarters, was deemed inappropriate. The expenditure should have been met from Maintenance of Infrastructure.

979. Amounts totalling \$14.454M were expended on Maintenance of Infrastructure, as follows:

Description	Contract Sum \$'000	Amount \$'000
Purchase of building materials		4,250
<u>Repairs to fences:</u>		
Special Branch	5,499	3,052
Wismar Police Station	2,663	2,015
Meadow Brook Living Quarters	2,597	1,643
CID Head Quarters	205	205
<u>Repairs to water trestles:</u>		
Brickdam Police Station	959	240
Construction Dept, Eve Leary	333	333
CID Head Quarters	304	304
Police Day Care	356	356
<u>Repairs to living Quarters:</u>		
Meadow Brook block 11	3,811	1,285
Repairs to arm store – TSU	540	540
Repairs to gate at CID	231	231
Total		14,454

980. The purchases of building materials were undertaken by ninety-two transactions, but only one was above the Head of the Budget Agency's limit and required adherence to a system of quotations. In this regard, Tender Board Procedures were fully observed. However, pertinent information, such as, the numbers of the vouchers and requisitions, were not recorded in either the goods received book or stock ledger, resulting in an inability to ascertain whether all the items purchased were received and properly brought to account.

981. There were six instances where the awards of contracts for repairs had not satisfied Tender Board Procedures. In the case of the arms store at TSU, for which \$0.540M was expended, the Departmental Tender Board adjudication was required, but this procedure was not utilised. Also, a system of quotations was not utilised for the repairs to fence at CID Head Quarters, construction of water trestle at Eve Leary, CID headquarters, Police day Care and the repairs to CID gate. These works were all awarded to one contractor. The Head of the Budget Agency indicated that these were emergency works and as such procedure was inadvertently overlooked.

982. In relation to other awards, these had satisfied Tender Board Procedures. It was however noted that with regards to the fences at Special Branch, Wismar Police Station and Meadow Brook, the second lowest bidders had received the awards, while the third lowest was chosen for the water trestle at Brickdam Police Station. Here again, the reason given was that the lower bidders were below the Engineer's estimate, but there was no evidence to determine the validity of the prices quoted in the estimates. Nevertheless, all works were physically verified and these confirmed generally to specifications in the related bills of quantities.

983. Amounts totalling \$59.099M were expended on Vehicle Spares and Maintenance. The maintenance costs of vehicles under the control of the Guyana Police Force were noted to be high. Particularly, for the period under review, ten vehicles incurred an average of \$673,000 in maintenance costs. The Head of the Budget Agency acknowledged this observation, which was attributed to a number of accidents and other circumstances relating to the Force's action against the crime wave that occurred during the year. In a related matter, the Transport Workshop failed to maintain bin cards to record receipts and issues of items of stores.

984. Amounts totalling \$35.598M were expended on telephone charges for 352 permanent telephones lines, thirty short-term lines and twenty mobile phones. An analysis of this expenditure revealed that overseas telephone calls amounted to \$1.543M, but an overseas telephone calls register was not maintained to monitor the calls made and to ensure that the cost of private calls is recovered. A similar observation was made in respect of telephone charges amounting to \$2.502M for cellular calls.

The Audit Office recommends that the Guyana Police Force introduce an overseas calls register as early as possible to enable it to monitor all overseas calls and to ensure that recoveries are made for all private calls. (2004/152)

985. The electricity charges register was not written up for the three quarters April 2004 to December 2004. Further, of the sum of \$40.8M paid as electricity charges, vouchers totalling \$25.973M had no supporting documentation. As a result, the completeness, accuracy and validity of the payments made could not be determined. The Head of the Budget Agency acknowledged this observation and explained that this was as a result of lump sum payments to the electricity firm, which is currently being reconciled. A similar observation was made with respect to water charges where vouchers totalling \$4.978M were without supporting documents. The water charges register was also not properly written up and it was noted that there were omissions of payments totalling \$6.318M.

The Audit Office recommends that the Guyana Police Force make a special effort to obtain the necessary documentation in support of payments made, update the electricity and water registers and ensure that the balances of both accounts are reconciled and provided for audit examination. (2004/153)

986. At the time of reporting, 289 vouchers valued at \$37.771M were not presented for audit examination. In the circumstances, it could not be determined whether value was received for the sums expended. There were also 710 vouchers totalling \$174.688M that had no supporting documentation. As such, the completeness and accuracy of the expenditure could not be determined.

The Audit Office recommends that the Department make a special effort to locate these vouchers and to have them presented for audit examination. (2004/154)

987. The bank reconciliation for ordinary imprest Account № 3035 reflected an unreconciled difference of \$86,000. A similar situation was observed with standing imprest № 3033 where unreconciled differences ranging from \$552,379 to \$1.028M were observed. In a related matter, the reconciliation statements were not examined and certified by supervising personnel.

The Audit Office recommends that the Guyana Police Force take steps to determine the reasons for the unreconciled differences and to have them cleared. (2004/155)

AGENCY 52 & DIVISION 514
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

988. The actual staffing of the Ministry as at 31 December 2004 was 105 when compared to the authorized staffing of 148. This reflects a vacancy rate of 29% which would have an adverse effect on the operations of the Ministry and in particular the level of internal control needed to ensure adequate checks and balances. The Head of the Budget Agency explained that this state of affairs was due to budgetary restrictions.

989. An examination of the register of contributors for National Insurance Scheme(NIS) revealed that there were eleven employees whose National Insurance numbers was not recorded therein. The register also bore no evidence of supervisory checks. The Head of the Budget Agency explained that some of these officers are no longer on the job.

Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Ministry ensures that all employees are registered promptly. (2004/156)

990. An examination of the log books for the three vehicles for the Ministry revealed that there was no evidence in the log books that the journeys were authorized. Further, one of the vehicles – PHH No. 5882 was involved in an accident and a losses report was not filed with the Finance Secretary. A satisfactory explanation was not obtained.

The Audit Office recommends that the Ministry ensure that all journeys are authorised and a loss report is filed with the Finance Secretary.(2004/157)

991. An amount of \$94M was paid to the Council of Legal Education as contributions for law students. However, sufficient details were not provided as to the number of students paid for, the amount previously paid and amount owing for 2004. As a result, we were unable to determine how the figure was arrived at and whether the expenditure was properly incurred. The Head of the Budget Agency explained that this file was misplaced and that the Ministry wrote the Council of Legal Education requesting details and confirmation of the amount paid. However, at the time of reporting no information was provided.

The Audit Office recommends that the Ministry follow up the request with the Council of Legal Education and communicate the results to this Office. (2004/158)

992. With regards to trade marks, a total of 536 applications were received for the period under review. However, no licenses were issued in respect of these applications. At the time of the audit the Department was only processing applications for 2002. Further, the processing register bore no evidence of supervisory checks.

993. A total of 3,232 applications were received by the Deeds Registry for the period under review in respect of the registration of business names. However, it was observed that for forty one instances certificate numbers were utilised twice for different business.

994. The State Solicitor Bank Account No.120 was reconciled for the period under review. However, there was a reconciling balance of \$834,412 that was still being brought forward. There was also no evidence of preparation and certification of the bank reconciliation statements and banking was not done promptly. The cash book bore no evidence of supervisory checks.

995. The bank reconciliation statements for the Public Trustee Bank Account No.270 revealed an unreconciled balance of \$540,784 and banking was also not done promptly. There was also no evidence of checking and certification of the bank reconciliation statements and the cash book bore no evidence of supervisory checks. In addition an examination of the amount collected with the amount banked revealed a short deposit of \$6.468M. The Head of the Budget Agency explained that the amount was incorrectly deposited to the Public Trustee Bank Account instead. The difference of \$1.687M was deposited in August 2005.

996. With regards to the Official Receiver Bank Account no. 330, a comparison of the amount collected with the amount banked showed an over deposit of \$4.781M. This was subsequently corrected. The bank reconciliation statements for this account also had no evidence of checking and certification and the cash book bore no evidence of supervisory checks.

997. Thirty-four payment vouchers totalling \$19.618M were prepared and paid from these three bank accounts to various individuals. However, none of the vouchers were authorized and approved for payment by the Head of the Budget Agency or her representative.

998. An examination of payment vouchers revealed that all payment vouchers were certified and approved by the same officer. For internal control purposes these two functions should be carried out by different officers.

Capital Expenditure

Subhead 1201500– Buildings (Deeds Registry)

999. The sum of \$1M was allocated for the rehabilitation of building at New Amsterdam. The entire allocation was expended to repair the vault at the said location. Three contracts were awarded to tile, paint and install lamps and locks at the vault. Two of the contracts were between the limits of \$180,000 - \$450,000 and would have required at least three quotations.

1000. In addition, a change in programme was not seen to accommodate the repairs to the vault. It should be noted that amounts were budgeted separately for the renovation of the vault under subhead 12014. No expenditure was incurred on the vault under that subhead.

Subhead 1500300 – Strengthening of the Registry

1001. The sum of \$70M was provided for (a) Institutional Strengthening of the Deeds Registry and (b) Project management. Supplementary allotment in the sum of \$18.589M was approved taking the revised allotment to \$88.589M. According to the Appropriation Account, the sum of \$74.114M was expended.

1002. The Project is financed by the Government and the Inter-American Development Bank (IDB) and is subjected to separate financial reporting and audit. The Project Agreement was signed on the 24 January 2000 with a completion date of 27 July 2004. However, the Ministry requested an extension and this was granted by the bank to November 2005. Audited financial statements are not due until ninety days after last disbursements when the financial statements for the entire project life would have to be prepared and audited.

Subhead 2501500 - Equipment (Deeds Registry)

1003. The sum of \$600,000 was voted for the purchase of office equipment. Amounts totalling \$597,500 were expended to purchase one laptop computer, chairs, water coolers and counter stools. However, the expense vouchers for the following items were not located for audit scrutiny. Nevertheless, the items purchased were verified as having been received and properly brought to account.

Subhead 25016 – Furniture and /Equipment (Legal Affairs)

1007. The sum of \$2M was voted for the purchase of air condition units and fire extinguishers. The entire amount was expended to purchase, install and repair the air conditioners.

Subhead 2501700 - Equipment (State Solicitor)

1008. The sum of \$900,000 was voted for the purchase of office furniture including typist chairs and semi- executive chairs. The entire amount was expended. However, none of the seven expense vouchers totalling \$899,675 were located for audit. As a result, we were unable to determine exactly what items were procured, whether the payments were properly approved and authorised.

The Audit Office recommends that the Ministry locate the expense vouchers and submit them to this Office for verification.(2004/159)

Subhead 1201400- Supreme/Magistrate Court

1009. The sum of \$17M was voted for the installation of toilet facilities at New Amsterdam, electrical wiring and renovation of vault at New Amsterdam; renovation of Fort Wellington Magistrate Court and electrical wiring of Supreme Court building. Amounts totalling \$11.588M were expended as follows:

Description	Amount \$'000
Additional work at Suddie	1,930
Painting & installing carpet to Judges chambers 6A & Courts 4, 6 & 3	1,385
Supply and install 20 AC units	2,080
Consultancy services	293
Rehab of judges quarters	5,900
Total	11,588

1010. Three expense vouchers totalling \$1.203M were not located for audit. In addition, no expense vouchers or documentations were seen for the amount of \$5.900M shown as expended for the rehabilitation of the Judges' quarters.

1011. The additional work at Suddie was approved by Cabinet and was completed by the contractor. The painting of the judges' chambers and the three courts were done by way of two contracts totalling \$1.384M to the same contractor. It should be noted that both contracts were signed on the 3 January 2005 and all documentation were backdated to 31 December 2004. The contractor received payments on the 22 February 2005. Neither of the contracts were advertised nor approval seen for waiver of tender board procedures.

1012. In addition, an examination of the contracts with the expense vouchers revealed that there was a provisional sum of \$25,000 for unforeseen works. The contractor was paid the entire amount but details of the work done were not provided.

1013. With respect to the supply and installation of the AC units, there were no annotations on the vouchers to indicate the locations where the AC units were installed.

Subhead 25005 - Equipment (Supreme/ Magistrate Court)

1014. The sum of \$3M was allocated for the purchase of office equipment. There was a supplementary provision of \$9.957M to provide furnishings for Suddie Magistrates taking the revised allotment to \$12.957M. The entire amount was shown as expended to procure various office equipment and furniture as shown below:

Description	Quantity	Amount \$'000
Computer systems	3	923
Fridges	3	400
Washing machine	1	122
Gas Stoves	3	340
Metal cupboards and filing cabinets	21	1,452
Desk (various)	53	1,691
Chairs (various types)	217	2,295
A/C units	9	1,212
Other office items	various	1,090
Other household items		3,391
Transportation		41
Total		12,957

1015. Physical verification of the items purchased for Georgetown revealed that none of the items were marked or inventorised. A fixed asset register was kept by the PAS (F) (Supreme Court) which did not always show the correct locations of the items while the Store keeper kept a permanent stores record. However, not all the items purchased were recorded in the Store Keeper's record. Further, attempts were made to verify the items purchased but in the absence of markings and the correct location along with the absence of sectional inventories, we were unable to do so.

AGENCY 53
GUYANA DEFENCE FORCE

Current Expenditure

1016. An examination of the reconciliation statements for the salaries bank account No. 212005891 held at a commercial bank indicated an unreconciled amount of \$0.597M as at 31 December 2004. The closing balance of \$11.904M for the year 2003 was significantly reduced to \$0.597M. The Head of the Budget Agency explained that they are in the process of identifying the remaining differences.

1017. The cash book for the above-mentioned account reflected a balance of \$1.892M as at 31 December 2004. At the time of examination in October 2005, the amount was reduced to \$232,526. This amount represents salaries for persons working in other locations and those who have been struck off of strength. The Head of the Budget Agency explained that efforts are being made to have the amounts cleared.

The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that the salaries cash book reflect nil balances at the end of each month as a control mechanism for the payment of salaries.(2004/160)

1018. Audit checks carried out on the salaries records revealed that the sum totalling \$545.030M and \$101.108M were paid in cash for computerised and manual salaries respectively for the period under review. It is a requirement by the computer base IFMAS systems to minimize cash payments for salaries and other emoluments. It was explained by the Head of the Budget Agency that systems would be put in place to minimise the payment of cash salaries and have staff working in other locations open personal bank accounts.

The Audit Office recommends that the Department put in place mechanisms to minimise cash payments in keeping with the IFMAS system, since large sums to cash on hand can lead to fraud being perpetrated.(2004/161)

1019. The unpaid salaries account No. 436 held at Bank of Guyana reflected a balance of \$10.743M while the cash book showed a balance of \$10.500M as at 31 December 2004 that had accumulated over several years. For the period under review sums totalling \$4.733M were verified as having been paid over to the Consolidated Fund. The remaining amount of \$7.953M still remains outstanding for period under review. In addition, it was observed that reconciliation statements for the unpaid salaries account were hand written and were not certified by a supervising officer. Further, it was observed in many instances that cheques were deposited into the bank instead of cash, which indicates that the cash on hand were used to encashed cheques. Two hundred and thirteen instances totalling \$4.452M were seen for the period under review where imprest, credit union and other cheques were encashed from the unpaid salaries kept at the Guyana Defence Force Finance Office.

1020. With regards to payment of salaries, it was observed that unclaimed salaries were not refunded within the stipulated time to the Receipts and Payments Section of the Guyana Defence Force. As a result of this weakness of internal controls, salaries were refunded three to four months after the official payday, which is not in keeping with the Financial Regulations. A cash survey conducted in October 2005 revealed that the sum of \$369,000 was missing from the vault. The matter was brought before the Board of enquiry at the Guyana Defence Force where three officers were responsible for the missing cash, two of the officers were found guilty. The other officer is on training overseas and the matter would be concluded upon his return. The Head of the Budget Agency has promised that corrective action will be taken to have the unpaid salaries refunded within the stipulated time.

The Audit Office recommends that the Department investigate the discrepancy of \$7.953M on the unpaid salaries account and pay all unpaid salaries into the account as stipulated by the Financial Regulations. Also, the Department should put systems in place for officers to collect their salaries on a timely basis or have them open personal bank accounts so that their salaries can be deposited into their personal accounts. (2004/162)

1021. As mentioned in my 2003 report, the amount of \$14.690M which was inappropriately utilized to meet appropriation account expenses was not recovered from subsequent appropriations. As a result, the expenditure was not reflected in the Country's accounts.

The Audit Office recommends that the Department provide the necessary documentation of the expenditure incurred so that the liability to the unpaid salaries account can be discharged. (2004/163)

1022. Tender Board Regulations provides for the Head of the Budget Agency to be the Chairman of the Departmental Tender Board and it also stipulates that a representative from another Ministry holding the position of an Head of the Budget Agency or Principal Assistant Secretary to be present at all Departmental Tender Board meetings. However the following were observed:

- For the period January to May 2004, evidence was not seen that the Head of the Budget Agency was present at meetings held;
- A representative from another Ministry holding the position of Head of the Budget Agency or PAS – Finance was not present for the period January to June 2004;
- Departmental Tender Board minutes were not initialled by members of the Committee for the period under review;
- The minutes were prepared using stereotyped form, which indicated the date of the meetings and committee members;
- Pertinent information leading to the award of the contract was omitted from the minutes; and

- Departmental Tender Board approval was been sought on 26 September 2005 for dietary items purchased for the “Iron Weed Exercise” held in August 2005.

1023. However, audit checks conducted in October 2005 revealed that the Head of the Budget Agency and a representative from the Ministry of Health are now members of the Departmental Tender Board Committee. It should be noted that the Tender Board Regulations requires that adjudication must be done before purchases are made.

1024. Amounts totalling \$9.023M were expended under drugs and medical supplies. Audit checks revealed that one hundred and fifty instances totalling \$1.973M were seen where amounts were expended on purchase of spectacles, lab tests and purchase of drugs for family and member of the Guyana Defence Force. However, it was observed that reimbursements were not sought from the National Insurance Scheme for amounts expended. The Head of the Budget Agency explained that that efforts are been made to ensure that all claims are submitted to the National Insurance Scheme for reimbursement.

The Audit Office recommends that the Guyana Defence Force take steps to have the claims submitted to the National Insurance Scheme for reimbursement.(2004/164)

1025. Amounts totalling \$143.010M were expended on fuel and lubricants. An analysis of this expenditure showed that vehicles utilised amounts totalling \$76.482M, while the sum of \$ 37.994M was expended on fuel for aircraft and amounts totalling 25.394M was expended on cooking gas. The difference of \$3.140M was expended on miscellaneous purchases. It was observed that thirty-one cheque orders totalling \$84.712M were seen without payment vouchers and supporting documents attached to them making it difficult to ascertain whether the amount expended were properly incurred and brought to account.

1026. Amounts totalling \$2.706M was expended on rental of buildings. The sum of \$2.250M was paid for the period of January to April 2004, at a monthly rate of \$500,000 for the rental of a house for the Chinese Delegation who trained the Guyana Defence Force staff in music. However, the contract of tenancy was not produced for audit verification to ascertain whether the amount expended was properly incurred. Also, four payments totalling \$1.750M were seen without supporting documents attached to them.

1027. Log books were not presented for eighty-nine vehicles requiring such records that were under the control of the Guyana Defence Force. In the absence of these books, it could not be determined whether the journeys undertaken by these vehicles were properly authorised and whether effective control was exercised over their use. In addition, circularised instructions require that a historical record be kept of each vehicle to record the cost of maintenance. However, Department did not maintain such records for its fleet of vehicles and other equipment. In the circumstances, it was not in a position to monitor the cost of maintenance in each case and to determine whether it was economical to retain or dispose of them.

1028. In addition seven payment vouchers totalling \$1.202M were seen without annotated to show that repairs to vehicles were satisfactorily completed. As a result, it was not possible to determine whether the expenditure was properly incurred.

The Audit Office recommends that the Department institute measures (a) to ensure that log books are maintained for all vehicles (except in certain cases) (b) to introduce historical records for all vehicles and equipment. (2004/165)

1029. Amounts totalling \$48.222M were expended on other transport, travel and postage. However, it was observed that forty-two payments totalling \$4.264M were paid to three officers and one civilian staff of the Guyana Defence Force for hiring of their vehicles. Audit checks revealed that the contract agreements were prepared in other persons names. However, the registrations showed that the vehicle owners were members of the Guyana Defence Force. It should be noted that there was a serious breach of the Tender Board Regulations, which strictly prohibits sponsoring of tenders for Government contracts by Government officers.

The Audit Office recommends that the Guyana Defence Force comply with the Tender Board Regulations with regards to hiring of vehicles.(2004/166)

1030. Amounts totalling \$38.830M was expended as telephone charges for one hundred and twenty-three land lines and fifty-two cellular phones. An analysis of the charges indicated that overseas telephone calls amounted to \$4.626M, but an overseas telephone calls register was not maintained to monitor all calls made and to ensure that the cost of private calls were recovered. Further, it was observed that the telephone register was not properly maintain and written up with all telephone charges for the period under review. In addition, amounts totalling \$863,000 were expended on telephone charges for three cellular phones and twelve landlines that were not listed on the authorised list provided by the Force. The Head of the Budget Agency promised to investigate the matter.

The Audit Office recommends that the Department introduce a register of overseas calls to monitor all overseas calls and to ensure that the cost of all private calls is recovered from the concerned person and investigate the payment of telephone charges to the fifteen unlisted phones. (2004/167)

1031. Amounts totalling \$4.999M was expended on water charges for the Force. However, the register was not properly written up to include all payments made for the period under review. As a result, amounts totalling \$2.178M were omitted from the register.

1032. It is a requirement for cheque orders to be cleared within sixteen days of their issue through the submission of bills, receipts and other documents in support of the payment made. However, an examination of the cheque order register maintained by the Sub Treasury Department revealed that cheque orders were cleared on an average of three to four months after payments were made. As at 31 December 2004, one thousand four hundred and thirty-six cheque orders totalling \$689.380M were still to be cleared.

1033. In relation to compliance with tender procedures, the Department did not adhere strictly to these procedures. It was observed that in forty-two instances purchases totalling \$14.820M were apparently split to avoid the adjudication by Central Tender Board. However, these purchases were expended under line item 6294 – Other and were awarded by the Departmental Tender Board. The following are examples of sets of purchases made on the same day from the same supplier that were split to avoid being adjudicated by the Central Tender Board:

Date	DTB#	Description	Amount \$'000
03.02.04	15	235 bags broiler grower	600
03.02.04	16	204 " " "	483
09.03.04	30	190 " " "	483
09.03.04	35	236 " " "	599
23.03.04	56	236 " " "	599
23.03.04	63	200 " " "	508
10.06.04	102	200 " " "	536
16.06.04	103	200 " " "	536
Total			4,344

The Audit Office recommends that the Department desist from the practice of subdividing contracts to avoid adjudication at higher levels and take appropriate measures to ensure strict compliance with the requirements of the Tender Board Regulations. (2004/168)

1034. It was observed that one hundred and eighty-eight cheque orders totalling \$96.699M were presented for audit examination without payment vouchers and supporting documents attached. As a result, it was not possible to ascertain whether the amounts expended were properly incurred. Listed below are the following:

Line Items	No. of vouchers	Amount \$'000
6241	4	1,750
6242	26	5,315
6243	31	3,259
6251	4	310
6255	25	2,405
6261	8	315
6262	10	3,523
6263	1	100
6264	14	7,821
6271	9	19,482
6272	15	22,971
6273	4	4,099
6283	2	70
6302	35	25,699
Total	188	96,699

The Audit Office recommends that the Guyana Defence Force and the Sub Treasury Department make a special effort to locate the missing vouchers and supporting documents and have them presented for audit examination. (2004/169)

1035. Stores verification was conducted on 30 September 2005 at the 4th Engineer Battalion Stores revealed that there were differences in stock between the amount recorded in the stock ledger and the actual amount counted. Listed below are instances of differences with the stock ledger:

Date	Items	Amount on Stock Ledger	Actual Amount	Differences
30.09.05	Mattress	87	Nil	87
30.09.05	Poncho	5	Nil	5
30.09.05	Garbage bags	50	Nil	50
30.09.05	Plastic buckets	34	nil	34
30.09.05	Laundry soap	28	nil	28
30.09.05	Sand paper	33 sheets	nil	33
30.09.05	Euroband	8	4	4
30.09.05	Louver Frame	46	39	7
30.09.05	Sink	4	nil	4
30.09.05	PVC solvent cement	3	1	2
30.09.05	25 Ft fluorescent tube	85	6	79
30.09.05	2 Ft MV lamp	7	3	4
30.09.05	36 Ft poles	9	0	9
30.09.05	Duplex points	14	1	13

The Audit Office recommends that the Guyana Defence Force investigate the differences that were observed and adhere to the Stores Regulation for receipt and issuing of stores items.(2004/170)

AGENCY 55
SUPREME COURT

Programme 1 – Supreme Court of Judicature

Current Expenditure

1036. A comparison of the authorised staff strength of 193 as shown in the National Estimates against the actual staff strength of 155 revealed a vacancy rate of 19.7%. In particular there were 65 vacant positions at the senior and middle management levels. The Head of the Budget Agency explained that a restructuring of the department was done by the Public Service Management in 2005.

1037. It was observed that the travelling register was not properly maintained. There were several instances where pertinent information such as mileage ceiling, insurance registration and authorities etc. were not recorded. In addition, there was no evidence of supervisory checks in the register and information was recorded in pencil. The Head of the Budget Agency had responded that the record was updated but subsequent checks revealed that this was not done.

The Audit office recommends that this record be updated promptly in ink.(2004/168)

1038. A cheque order register was not kept for the period under review. As a result, we were unable to determine how many cheque orders were processed and whether they were cleared within the stipulated time frame.

1039. Under Maintenance of buildings, an amount of \$18.7M was given to the National Trust of Guyana for repairs to Supreme Court. However, as at 31 December 2004 no amounts were expended. The Appropriation Account would therefore be overstated. At the time of reporting amounts totalling \$5.108M were expended since the contract was only awarded in 2005.

1040. A sample of 57 items was physically counted in the stores and the results compared with the balances in the stock ledgers. There were apparent shortages in respect of 26 items while excesses were observed in respect of twelve items. In addition, there was no evidence of supervisory check in the Goods Received Book and in the Stock Ledger. The Head of the Budget Agency explained that these differences are being investigated while steps would be taken to ensure that the records are checked by supervisors.

1041. An examination of the revenue records revealed that the department does not have a Revenue Chart to keep track of the revenue for all the various sub districts. In addition, revenue collection from the various districts reflected a number of discrepancies when compared to the actual amounts collected.

1042. The Execution Sales Ledger bore no evidence of supervisory check for the entire period under review. The Head of the Budget Agency explained that steps will be taken to ensure that the records are checked by supervisors.

GEORGETOWN MAGISTRATES

1043. A comparison of the authorised staff strength of 135 as shown in the National Estimates against the actual staff strength of 145 revealed excess staffing. However, there were still 28 vacant positions at the senior and middle management levels. The Head of the Budget Agency explained that a restructuring of the department was done by the Public Service Management in 2005.

1044. It was observed that the travelling register was not properly maintained. There were several instances where pertinent information such as mileage ceiling, insurance, registration and authorities etc. were not recorded. In addition, there was no evidence of supervisory checks in the register and information was recorded in pencil. The Head of the Budget Agency had responded that the record was updated but subsequent checks revealed that this was not done.

1045. During the period under review, the Department incurred huge sums totalling \$7.506M to hire taxis. The Head of Budget Agency explained that the Department has only one vehicle available so they are constrained to use taxi services for a number of errands in order for the department to function effectively. In addition, the department had made yearly submissions in their budget for new vehicles without any success.

GEORGETOWN MAGISTERIAL DISTRICT

1046. A total of 12,246 Criminal Case Jackets were filed and 1,284 Civil Cases were filed for the year 2004. However, 61 Civil Case Jackets were not presented for audit. With respect to the criminal case jackets we were unable to determine whether all case jackets were presented since the case jackets were not properly filed in sequential order and posting was tedious and time consuming. It was explained that the jackets were not filed in order due to staff constraint. With respect to the missing case jackets these were at different locations (Appeal, Bailiff, Magistrates' Courts). However, at the time of reporting, they were not made available for audit.

1047. According to the fines register, fines totalling \$1.137M were outstanding as at 31 December 2004. However, we were unable to determine whether this total is correct since the register was not properly written up.

1048. The Suitors Deposit Account No. 3114 reflected a positive balance of \$73.131M as at 31 December 2004. However, this account was never reconciled since its establishment in October 1996. In addition, the cash book for the said account was not balanced at the end of the month and the accumulated totals of receipts, payments and balances at the end of each month were not recorded. The Head of the Budget Agency explained that efforts are now being made to reconcile these accounts.

1049. The Maintenance and Bastardy Account No. 3115 reflected a positive balance of \$3.456M as at 31 December, 2004. However, this account was not reconciled since it was established in October 1996. In addition, the cash book was not properly balanced for the period under review. The Head of the Budget Agency explained that efforts are now being made to reconcile these accounts.

The Audit office recommends that efforts be made to complete this exercise as early as possible since failure to reconcile bank accounts in a timely manner can lead to irregularities being perpetrated without detection. (2004/171)

1050. An examination of bailiff records revealed that forty-four writs were filed during 2004. However, three of these were not produced for audit examination (Nos. 27/04, 28/04, 29/04). In addition, the bailiff register was not properly written up to indicate whether writs were satisfied or withdrawn between plaintiff and defendant

1051. It was also noted that double face carbon was not used to write receipts for tickets and fines. The receipt books used by the Court are printed yearly and the numbers used are duplicated due to the fact that books with the same serial numbers will be in circulation since all the books printed for a particular year will not be used up. A satisfactory explanation was not given.

1052. The Master Inventory bore no evidence of supervisory checks, and items were not marked to be readily identifiable as the Court's Property. The Head of the Budget Agency explained that this exercise has now commenced.

ESSEQUIBO MAGISTERIAL DISTRICT

1053. There were also two hundred and sixty-five Commitment Warrants totalling \$706,325 that remained outstanding at 31 December 2004. The Head of the Budget Agency explained that these warrants are with the police stations for execution and that follow up action will be done to determine the status.

1054. In my previous reports, it was stated that thirty-six advances totalling \$243,950 were issued from the suitors' deposit account No. 3108 to defray travelling expenses of Magistrates and Clerks. However, up to the time of reporting, the account was not reimbursed. The Head of the Budget Agency explained that the documentation relating to these advances cannot be located hence the necessary adjustments cannot be made.

The Audit office recommends that the Department seek the approval of the Finance Secretary for these amounts to be reimbursed to the suitors account from the current allotment. (2004/172)

EAST DEMERARA MAGISTERIAL DISTRICT

1055. The Suitors Deposit Account No. 3101 reflected a positive balance of \$15.440M as at 31 December 2004 and was reconciled up to that date. An examination of the reconciliation statement for December revealed an unreconciled difference of \$157,060 which had been coming forward for a considerable period of time. Details of the cheque/s were not stated.

1056. An examination of the Civil and Criminal records revealed that two hundred and ten and four thousand eight hundred and eighteen cases respectively were filed during 2004. However, Case Jackets in respect of five Civil Cases and one hundred and ninety-six Criminal Cases were not produced for audit examination. In these circumstances, the outcome of the cases could be determined.

1057. According to the Commitment Warrants Register, one hundred and eighty-six Warrants valued \$2.121M were issued during 2004. However, only \$134,100 was paid on eight Warrants. There was no annotation in the register as to the reason for the difference of \$1.987M not being collected. The Head of the Budget Agency explained that these warrants are with the police stations for execution and that follow up action will be done to determine the status.

1058. In addition, out of six hundred and seventy-nine affiliation cases filed during the period under review, twenty-seven case jackets were not produced for audit examination.

WEST DEMERARA MAGISTERIAL DISTRICT

1059. The salaries account No. 3110 reflected a positive balance of \$793,775 but was not being used since officers' salaries are now being paid directly into bank accounts. The Head of the Budget Agency explained that follow up will be done with the Accountant General to have this account closed and the balances transferred.

1060. The Suitors' Deposit bank account No.3111, which reflected a positive balance of \$6.424M as at 31 December 2004 was reconciled for the period. However, the bank reconciliation was not properly prepared and the cash book for this account was not balanced.

1061. Bank Statements for January-April 2004 were not presented for audit verification for the suitors account. In addition, five stale dated cheques totalling \$140,500 which were written in 2001 were on hand at the time of the audit. Further, banking for this account was not done on a daily basis.

1062. Seven hundred and ninety-six case jackets for affiliation and maintenance were issued for the period under review. However, one hundred were missing.

1063. An examination of the civil and criminal records revealed that 147 and 2,663 cases respectively, were filed during 2004. However, the case jackets in respect of thirty-two civil cases and two hundred and seventy criminal cases were not produced for audit examination. In the circumstances, the outcome of the cases could not be properly determined.

1064. The Fines Register was not properly maintained for the period under review. Amounts totalling \$3.679M represents amount collectible for fines, of which \$3.056M was actually collected, leaving a difference of \$0.623M. In addition sixty-one commitment warrants totalling \$576,500 were issued for the period under review. However, only eight were paid.

1065. An examination of the criminal offence register revealed that there were 105 instances totalling \$958,000 where fines were imposed but were not seen recorded in the fines register.

1066. An examination of the Remittance Register revealed that remittances received thru the post were not done in the presence of two officers' .Instead the same officer opened the remittances, entered them in the register and also prepared and signed the receipts. There was also no evidence of supervisory checks in the register. At the time of reporting this lapse in internal control was corrected.

1067. Eleven stale-dated money orders totalling \$57,050 since 2000 were on hand at the time of the audit. The Head of the Budget Agency explained that a letter was sent to the General Post Office enquiring whether the amounts can be recovered. A response was not received at the time of reporting, while the Stock Ledger for the period under review was not updated and bore no evidence of supervisory check thus making a physical stock count difficult.

NEW AMSTERDAM MAGISTERIAL DISTRICT

1068. The Control Forms Register was not properly written up .Details such as officer uplifting receipt books and date when completed books were returned was not annotated. Further, nine receipt books along with three Disbursement Receipt books were not produced for audit examination

1069. It was observed that twenty-seven disbursement receipt books with the same numbers were duplicated and both sets of receipt books were in use during the period audited. A similar observation was made for Georgetown Magistrates Court.

1070. Two hundred and forty-four Commitment Warrants totalling \$3.025M were issued for 2004.however, only forty totalling \$486,000 were paid leaving a difference of \$2.539M outstanding. The head of the budget Agency explained that these warrants are at the various Police Stations and follow up action will be made about their status.

1071. Out of three hundred and thirteen civil case jackets that were files, only one was missing, whereas for criminal cases out of 4599 cases filed, 177 case jackets were not presented for audit.

1072. Bank reconciliation statements were not produced for the period under review for the Suitors and Maintenance and Bastardy accounts No. 3104 and 3106 respectively. The Head of the Budget Agency explained that reconciliations are now in progress.

WHIM MAGISTERIAL DISTRICT

1073. Of the 1,333 Commitment Warrants that were issued totalling \$3.590M for the period, only \$0.914M was paid leaving a difference of \$2.676M outstanding. The Head of the Budget Agency explained that these warrants are at the various Police Stations and follow up action will be made about their status.

1074. An examination of both the civil and criminal records revealed that a total of 3,106 cases were filed for the period, however, only three criminal case jackets were missing.

1075. In my previous reports, twelve cases of apparent irregularities totalling \$22.509M were uncovered at various magisterial districts during 1995 to 2001. Up to the time of reporting, these matters were still pending before the court or with the police. The following are the details:

Magisterial Courts/ Districts	Nature of Apparent Irregularity	Amount \$	Year
Providence Magistrate Court Georgetown	Alternations in amounts shown on the case jackets and receipts issued to defendants	946,575	1998
Magistrate Court Georgetown	Tampering of receipts and short banking	818,250	1998
Magistrate Court East Demerara	Tampering of receipts to show lesser amounts collected	242,100	1999
East Demerara East Demerara	Tampering of receipts and CCBS	5,000	2000
	Cheques were written for a higher amount from the Maintenance and Bastardy account	40,000	1999
West Demerara	Amounts paid for affiliation were converted to personal use by an officer	5,466,000	2000
West Demerara	Misappropriation of funds	6,221,000	1992-93
West Demerara	Receipts were altered to show higher amounts resulting in overpayments to bailers/defendants	2,447,000	1999
West Demerara	Records were adjusted to reflect different amounts	555,000	1999
West Demerara	Overpayment of disbursement of bail money	3,565,000	1994-97
Berbice	Three fraudulent transaction	54,000	1998
Berbice	Short banking	2,149,204	2000-01
Total		22,509,129	

AGENCY 56 & DIVISION 505
PUBLIC PROSECUTIONS

Current Expenditure

1076. The old salaries bank account No. 3173 was not reconciled since December 1998 and reflected a balance of \$883,892 at 31 December 2004. The Head of the Budget Agency explained that due to staff constraints the reconciliation was not done. The failure to reconcile bank accounts can lead to irregularities being perpetrated without detection.

The Audit Office recommends that the Head of the Budget Agency take steps to ensure that this important activity is carried out with due diligence and in a timely manner.(2004/173)

Capital Expenditure

Subhead 25007 – Director of Public Prosecutions

1077. An amount of \$2M was allocated for the purchase of a vehicle, air condition units, office desks and chairs. Amounts totalling \$1.995M were expended to purchase two computers and accessories, one printer, one conference table, five chairs, two air conditioning units and one generator. The items purchased were verified as having been received and properly account.

AGENCY 58 – DIVISION 505
PUBLIC SERVICE APPELLATE TRIBUNAL

Capital Expenditure

Subhead 25009 – Public Service Appellate Tribunal

1078. The sum of \$2M was voted for the rehabilitation of the office building and amounts totalling \$1.998M were expended. The contract for the rehabilitation works was awarded to lowest bidder in the sum of \$1.917M. The full amount was paid to the contractor as at 31 December 2004 and the works were completed and physically verified. The difference of \$81,000 represents the payment of consultancy fees.

AGENCY 71 & DIVISION 531
REGION 1 - BARIMA/WAINI

Current Expenditure

1079. The actual staffing of the Regional Administration was 271 as at December 2004 compared with the authorised staffing of 495, giving a vacancy rate of 45%. It is obvious that this level of staffing would have an adverse effect on the operations of the Region. The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance. In addition, the authorised staffing did not include teachers in the Region, who numbered 364.

In order to provide for a meaningful comparison between the authorised staffing and actual staffing in place, the Audit Office recommends that the Ministry of Local Government and Regional Development request the Ministry of Finance to include all categories of employees in its next estimate of expenditure. (2004/174)

1080. Twenty-five employees' NIS numbers were not quoted in the schedule of deductions relating to NIS for December 2004. Ten of these employees' names were coming forward since 2003. It is evident that some employees were not registered with the Scheme despite being in the employ of the Region for a considerable period of time. It should be emphasised that registration with the Scheme has implications for social security and other benefits. The Head of the Budget Agency, however, explained that application forms were sent to these persons but they were not returned and that the Personnel Section was not adequately staffed to take follow-up action.

1081. Amounts totalling \$3.725M were refunded to the Sub-Treasury as unclaimed net salaries. However, the related deductions paid over to the various agencies were not recovered. The Head of the Budget Agency explained that these agencies were written to with a view of recovering the amounts involved. The Audit Office was, however, not provided with evidence to this effect nor was there evidence of any follow-up action taken. There were similar observations in my reports, since 2002. It should be emphasised that the failure to recover deductions would result in over-payments to the various agencies and a corresponding over-statement of the appropriation accounts.

The Audit Office recommends that the Regional Administration aggressively follow-up with the relevant agencies with a view to recovering all overpayments made to them in respect of not only the period under review but also previous accounting periods. (2004/175)

1082. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, sample checks carried out revealed that cheque orders were cleared several months later. As at July 2005, 512 cheque orders valued at \$174.462M had not been cleared. Of these, 250 valued at \$75.476M relate to employment costs while the remainder relates to purchases.

1083. The Head of the Budget Agency explained that the supporting documents were returned to the Sub-Treasury but because of the staffing situation there, these documents were not attached to the cheque orders to enable the appropriate entries to be made in the cheque order register.

The Audit Office recommends that the Regional Administration in collaboration with the Sub-Treasury mount a special exercise with a view to ensuring that all outstanding cheque orders are cleared by attaching all bills, receipts and other supporting documents to the cheque orders. As soon as the exercise is finalised, the Regional Administration should inform the Audit Office so that follow-up checks can be carried out to ensure the Region received full value for all sums expended on these cheque orders. (2004/176)

1084. Log books were not presented for audit examination for thirteen of the seventeen serviceable vehicles, plant and equipment operated by the Region. As a result, it could not be determined whether effective control was exercised over the use of these vehicles and equipment. The Head of the Budget Agency explained that the log books were put in the store for safe keeping, but were misplaced during a cleaning exercise.

The Audit Office recommends that the Regional Administration take appropriate measures to locate the log books in order to facilitate audit examination. (2004/177)

1085. The two power plants at Mabaruma provide electricity to the Administration and to communities at Mabaruma, Kumaka and Hosororo. Electricity supplied to the communities was, however, not metered but monthly charges were made at \$100 a bulb, \$800 per fridge and \$1,200 per freezer, regardless of wattage. It should be mentioned that the Region had purchased 300 electrical meters in June 2003 but at the time of the audit in July 2005, the meters were still in the stores. The Head of the Budget Agency explained that since 2004 the Region had attempted to acquire the necessary expertise to install these meters, but to date was unsuccessful. The Audit Office urges that the process be accelerated.

1086. Amounts totalling \$1.694M were expended on telephone charges for twenty-three permanent telephones lines. There was a difference \$188,030 between the reported expenditure and the amount of \$1.506M recorded in telephone register. In addition, balances existing on telephone accounts were not included in the telephone register to provide a basis for reconciliation. The Head of the Budget Agency promised to correct these deficiencies, while explaining that staffing constraints inhibited the proper maintenance of the record.

1087. The amount of \$1.440M expended as rates and taxes was paid in tranches of \$60,000 each to the Mabaruma/Kumaka/Hosororo and Matthews Ridge/Arakaka/Port Kaituma Neighbourhood Democratic Councils (NDCs). A perusal of the related documentation suggested that the payments were subventions to these Councils and, as such, had been incorrectly charged as rates and taxes. Notwithstanding this, there was no provision under the Region's Current or Capital Programmes to facilitate the payment of such subventions. The

Head of the Budget Agency explained that this situation arose from an allocation error in the Office of the Budget.

1088. In addition, the Mabaruma/Kumaka/Hosororo and Matthew's Ridge/Arakaka/Port Kaituma NDCs are required to prepare financial statements and submit them for audit examination and certification. However, it could not have been ascertained when last these NDCs had done so.

The Audit Office recommends that the Regional Administration in collaboration with the Ministry of Local Government and Regional Administration take the necessary measures to ensure that all NDCs in receipt of Government subventions properly account for the funds through the preparation and submission of financial statements for audit, as required by the Municipal and District Councils Act. (2004/178)

1089. The Audit Office was, however, able to examine some records of the NDC's and made the following observations at the Matthew's Ridge/Arakaka/Port Kaituma NDC:

- There was a lack of segregation of duties arising from the assignment of responsibilities for collecting revenue and making payments to an Office Assistant. Also, the receipts examined reflected collections, which exceeded the amounts recorded in the cash book by \$33,000;
- The official receipt books were sometimes supplemented by pre-numbered computerised receipts purchased in the Region. However, the receipts purchased were not recorded in the register of controlled forms;
- The cash on hand at the time of inspection in July 2005 was \$1.669M. However, arrangements were not made for security escorts during the daily process of uplifting and lodging at the Port Kaituma Police Station; and
- The NDC also received income through the rental of the multi-purpose hall at Port Kaituma. However, the revenue was not brought to account in the cash book nor banked. Instead, it was used to offset expenses but a separate cash book was not maintained so as to ascertain what revenues were collected and what expenditures were incurred.

Stores and Other Public Property

1090. An examination of the Region's stores and inventory records revealed the following unsatisfactory features:

- The stock ledgers kept by the Regional Accounting Unit and the sectional inventories were not updated for the entire period. The Head of the Budget Agency acknowledged these deficiencies and promised corrective action;

- There were forty-five purchases valued at \$3.258M, which were not subjected to stores accounting procedures; and
- Thirty-two instances were also noted where the stock ledger balances differed from the physical count of stock on hand. Of these, there were 17 instances of shortage of stock, while the remainder reflected excesses.

Capital Expenditure

1091. There were six instances of overpayments totalling \$2.423M on contracts for the repairs and maintenance to buildings, based on the physical verification of the works undertaken. The following are the details:

Description	Payments Made \$'000	Physical Verification \$'000	Overpayment \$'000
Port Kaituma Secondary School Dormitories	8,000	7,437	563
Mabaruma Primary School Dormitories	6,500	6,164	336
North West Secondary Students Dormitory	8,000	7,710	290
Rehabilitation of Roads	2,845	1,611	1,235
Total	25,345	22,922	2,424

1092. The acquisition of capital items valued at \$11.031M under the following five subheads were not inventorised and were also not marked to identify them as Government's property. The Head of the Budget Agency acknowledged this observation and explained that staff shortage was a critical factor in the failure to confirm to these requirements.

Subhead	Value of Purchases \$'000
Land and Water Transport	2,700
Furniture and Equipment (Administration)	495
Furniture and Equipment (Education)	2,991
Furniture (Staff Quarters)	342
Furniture and Equipment (Health)	4,504
Total	11,032

The Audit Office recommends that the Regional Administration take appropriate action to record the assets acquired into the inventory and to ensure that each item is properly marked to identify it as Government's property. (2004/179)

AGENCY 72 & DIVISION 532
REGION 2 - POMEROON/SUPENAAM

Current Expenditure

1093. The authorised staffing of the Regional Administration did not include teachers who numbered 695. This observation was highlighted in my previous reports. The Head of the Budget Agency explained that this practice has been in place for several years however he indicated that for 2006, submissions were made to the Ministry of Finance with the teachers included. The Head of Budget Agency explained that corrective action was taken in 2006 to include teachers in the authorised staff structure.

1094. For the period under review, the Personnel Section forwarded 36 pay changes directives to the Regional Accounting Unit. A review of these directives, however, indicated that they were issued on an average of two months after their effective dates. This practice has resulted in the payrolls not being adjusted until several months later. As a consequence only net salaries were being refunded and the deductions totalling \$375,142 were paid over to the various Agencies and which were not recovered. The Head of the Budget Agency explained that this was mainly due to the late submission of information relating to teachers to the Personnel Section.

The Audit Office recommends that (1) the Regional Administration put in place mechanisms to expedite the flow of information from the various schools to the personnel section so that the necessary pay changes can be made as early as possible and (2) the Regional Administration follow up with the Agencies with a view to recover the deductions remitted.(2004/180)

1095. An examination of the register of contributors to the National Insurance Scheme (NIS) for December 2004 revealed 120 instances where NIS numbers were not quoted, indicating that a significant number of employees might not have been registered with the Scheme. A satisfactory explanation was not provided.

Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Regional Administration aggressively follow up with the concerned employees so that they can be registered with the Scheme.(2004/181)

1096. In my 2002 and 2003 Reports, attention was drawn to the overpayment of salaries in the sum of \$698,709 to seven officers. However at the time of reporting, \$538,709 was not recovered. The Head of Budget Agency explained that no further success was made in regards to locating these officers and that the Finance Secretary was written to so that this matter can be closed. At the time of reporting no response was received from the Finance Secretary.

The Audit Office recommends that the Regional Administration follow up with the Finance Secretary so that this matter can be closed. (2004/182)

1097. During the period June 2001 to May 2003, the Regional Administration paid one of its officials a motorcar allowance amounting to \$198,936 or \$8,289 monthly, while furnishing that official on a full-time basis with a chauffeur driven vehicle. The previous Head of the Budget Agency explained that the commuted allowances paid were in respect of the official's use of the personal motorcar after working hours. However, evidence was seen where the services of the chauffeur and the official vehicle had been used extensively on a daily basis beyond normal working hours, for which the Administration met overtime expenses. The Head of Budget Agency has since advised the official of this irregularity and the payment of motorcar allowance has ceased with effect from June 2003. In addition, the Head of Budget Agency has also written the Ministry of Local government requesting the recovery of amounts totalling \$198,936. At the time of reporting, the amounts were still not recovered.

The Audit Office recommends that the Regional Administration continue to pursue this matter so that the amounts can be recovered. (2004/183)

1098. Cheque Orders are required to be cleared within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, cheque orders were being cleared on average twenty-seven days after they were issued. As at 31 December 2004, four hundred and ninety eight cheque orders totalling \$133.068M were outstanding. At the time of reporting however, all cheque orders were cleared.

The Audit Office recommends that the Regional Administration should ensure that there is strict compliance with the laid down procedures. (2004/184)

1099. In my previous reports, it was mentioned that a physical survey of the Hardware Store at Anna Regina on 12 March 1998 revealed an accumulated shortage of 19,576 gallons of gasoline valued at \$4.307M covering the period 13 June 1996 to 12 March 1998. As a result, three officers were charged and placed before the courts. At the time of reporting, this matter was concluded without any conviction and the officers involved were reassigned to normal duties. However, the related matter, which was with the Secretary to the Treasury for consideration and consequent approval to affect the write off of the loss was yet to be finalised. This was because of the Regional Administration's failure to submit the required Police report. The Head of the Budget Agency explained that he had written the Police on several occasions, but did not receive any response. He has now written the Ministry of Local Government on the matter, hoping that Ministry could influence the Police to report on the matter urgently. The Head of the Budget Agency explained that the police final report has been received and the Finance Secretary was written to so that this matter could be closed. At the time of reporting, no response was received from the Finance Secretary.

1100. Also mentioned in my previous reports was an apparent shortage of 8309 gallons of diesel fuel due to spillage when a water tender collided with the fuel tank and 5751 gallons of fuel was spilled while the difference of 2,558 gallons was still engaging the attention of the police.

The Audit Office recommends that the Regional Administration along with the losses board renew their efforts to have the Police conclude the investigation in respect of the apparent shortages so that the losses can be written off. (2004/185)

1101. Log books were not presented in respect of four motor cycles while there were partial submissions in respect of nine vehicles. The Head of the Budget Agency explained that for the partial submissions the related vehicles were in the workshops, but the entries were not recorded to that effect in the log books while for motor cycles, the relevant officers who were attached to Health Department of the Region did not submit log books. The Head of Budget Agency explained, that with effect from 2005 log books were kept for these motor cycles.

1102. Further, an examination of the log books presented revealed that they were not properly written up for example, the journeys undertaken were not always authorized, while the driver's signature and evidence of supervisory checks were not always evident. The Head of Budget Agency acknowledged this and said that efforts are being made to have the supervisors who authorized the journeys sign the log books.

The Audit Office recommends that the Regional Administration ensure that all log books are properly written up since failure to maintain log books can lead to lack of effective control of the vehicles/equipment. With respect to the motor cycles, since these are the property of the Regional Administration who also provided fuel, the relevant officers ought to maintain log books. (2004/186)

1103. Several unserviceable machinery and equipment were still on hand at the time of the 2004 audit. The Head of the Budget Agency explained that he had written the Finance Secretary on the 9 June 2003 and a reminder on the 11 August 2005 for the relevant approval to be granted to dispose of these items. At the time of reporting, the approval was received and the Region was in the process of disposing same.

1104. A number of officers continue to occupy government quarters without paying electricity charges, because of the situation where only two meters were in the Suddie Hospital Compound. It was, however, noted that the recommendation for individual meters to be placed on each building was accepted and action taken to wire each quarters separately. Also, during the year 2003, five additional meters were installed and the remaining four meters were to be installed in 2004. However this was not done. A similar situation exists at the Oscar Joseph District hospital. The Head of the Budget Agency explained that the remaining buildings have to be rewired according to GPL's new specifications and that funds were not available. However, the Head of Budget Agency explained that these buildings will be rewired in 2006.

The Audit Office recommends that the Regional Administration ensures that the remaining buildings are rewired and the individual meters installed as early as possible. (2004/187)

1105. Sixty- two officers occupied government flats but only 30 officers were paying rent. The Head of the Budget Agency explained that these were medical personnel and teachers and that this practice had been in place for several years. Further, they had written the Public Service Ministry based on the recommendations in the 2003 report and no response was received. However, a response from the Attorney General’s Chambers stated that rent free quarters are allocated to officers on the basis of condition of service and needs and not status.

The Audit Office recommends that the Regional Administration send a reminder to the Public Service Ministry to determine which Officers are entitled to rent free quarters. (2004/188)

1106. An Audit Inspection carried out at the Anna Regina Multilateral School for the period 1 January to March 2004 revealed that there was an alleged shortage of cash totalling \$3.692M that was discovered after the senior clerk failed to report for duty since the 5 March 2004. A special report was issued to the Regional Administration on the 16 February 2005. The Head master for the school was subsequently sent on leave pending police investigation into the matter. The Head of Budget Agency explained that the matter is still being investigated by the Police.

Capital Expenditure

Subhead 11003 – Bridges

1107. The sum of \$5.500M was voted for the construction of bridges at Henrietta, Cotton Field and La Belle Alliance and the payment of retention. Amounts totalling \$4.884M were expended as follows:

Description	Amount \$'000
(a) Construction of bridges:	
La Belle Alliance	1,392
Henrietta	1,349
Cotton Field	1,299
Charity	720
(b) Payment of retention fees	124
Total	4,884

1108. As can be noted a bridge was also constructed at Charity. However, a change of programme was not seen for the inclusion of this bridge in the 2004 capital works programme.

1109. The contract for the construction of the bridge at La Belle Alliance was awarded to the lowest bidder in the sum of \$1.392M in October 2004. As at 31 December 2004, the entire contract sum was paid. The works were completed and physically verified.

1110. The contract for the construction of a timber bridge at Henrietta was awarded to the higher of the two bidders in the sum of \$1.499M against an Engineer's estimate of \$1.533M since the lower bidder whose bid was \$1.338M did not accept the contract. As at 31 December 2004, the work was completed and amounts totalling \$1.349M were paid. The balance of \$149,946 represents retention owing to the contractor. The works were also completed and physically verified.

1111. In relation to the construction of the bridge at Cotton Field, the contract was awarded to lowest bidder in the sum of \$1.299M against an Engineer's estimate of \$1.454M. As at 31 December 2004, the full sum of \$1.299M was paid to the contractor. With respect to the bridge at Charity, six bidders responded and the contract was awarded to the fourth lowest bidder in the sum of \$799,540 against an Engineer's estimate of \$990,680 since the other three lower bidders had outstanding jobs. As at 31 December 2004 amounts totalling \$719,586 was paid. The balance of \$79,954 remaining on this contract represented retention owing to the contractor. Both of these works were also completed and physically verified.

Subhead 1202700 - Buildings (Health)

1112. The sum of \$12.5M was provided for (a) The complete construction of doctors' quarters at Suddie (b) the rehabilitation of Suddie and Charity Hospitals (c) the rehabilitation of staff quarters and health centre at Hackney and two staff quarters at Adventure and (d) payment of retention. Amounts totalling \$11.534M were expended as follows:

Description	Amount \$'000
Rehabilitation of Suddie Hospital	3,240
Rehabilitation of Charity Hospital	2,312
Construction of Health Post at Wakapow	1,686
Construction of Health Post at Mainstay	1,123
Rehabilitation of two staff quarters at Adventure	1,791
Rehabilitation of staff quarter at Hackney	604
Payment of retention fees	778
Total	11,534

1113. The construction of the health posts at Mainstay and Wakapao was not included in the capital projects profile of the Region. However, approval was seen for an extension of the programme to include these projects. In addition, no works were carried out on the doctor's quarters at Suddie as shown in the above profile.

1114. The contracts for the rehabilitation of the hospital at Charity, the two staff quarters at Adventure, the staff quarters at Hackney, the construction of the Wakapao and Mainstay health posts valued at \$7.829M were all awarded to the lowest bidders. As at 31 December 2004, amounts totalling \$7.516M were paid to the contractors. Physical verification of these projects revealed that they were completed. However, with respect to the Health Post at Mainstay, an overpayment of \$30,000 was observed.

The Audit Office recommends that the Region make every effort to recover these overpayments from the contractor. (2004/189)

1115. In relation to the rehabilitation of the Suddie hospital, the contract was awarded in the sum of \$3.240M to the second lowest bidder on the grounds that the lowest bidder, whose tendered sum was \$3.005M, did not submit a complete set of tender documents. The engineer's estimate was \$4.389M. The works entailed the construction of a new building to house the kitchen with toilet facilities, trestle and plastic tank. The rehabilitation of the hospital's roof for Ward 3 was also included in the contract. As at 31 December 2004, the total contract sum was paid to the contractor. Physical verification revealed that there was an overpayment of \$165,620.

The Audit Office recommends that the Region make every effort to recover these overpayments from the contractor. (2004/190)

Subhead 1202800 - Buildings (Education)

1116. The sum of \$14.500M was voted for (a) the construction of teachers' quarters at Lilydale and primary school at Riverstown (b) extension of library at Anna Regina (c) rehabilitation of nursery school at Queenstown and electrical works at CV Nunes school (d) rehabilitation and extension of CPCE College at Cotton Field and (e) payment of retentions fees. Amounts totalling \$13.578M were expended as follows:

Description	Amount \$'000
Rehabilitation & extension to CPCE buildings	3,446
Extension to library – Anna Regina	1,858
Construct H/M quarters at St. Monica	1,495
Repairs to Riverstown Primary School	1,394
Construct H/M quarters Ulele	1,367
Construct H/M quarters at Kabakaburi	1,341
Construct concrete buildings at St. Dennys	1,270
Purchase of Electrical items for CV Nunes	994
Payment of retention fees	366
Miscellaneous	47
Total	13,578

1117. The construction of Headmasters' quarters at St. Monica, Ulele and Kabakaburi and the construction of the concrete building at St. Denny's were not included in the capital's project profile for 2004. However, approval for a change of programme was sought and obtained for the construction of the Headmasters' quarters at St. Monica and Ulele to be carried out instead of the construction of teachers' quarters at Lilydale and the rehabilitation of Queenstown Nursery School. Approval was also given for an extension of the programme to include the construction of the head master's quarters at Kabakaburi and St. Dennys.

1118. The contract for the extension of the CPCE buildings at Cotton Field was awarded in the sum of \$3.829M to the lowest bidder. As at 31 December 2004, amounts totalling \$3.446M were paid. Physical inspection revealed that there was an overpayment of \$268,580.

The Audit Office recommends that the Region make every effort to recover these overpayments from the contractor. (2004/191)

1119. The contract for the extension of the library at Anna Regina valued at \$1.858M was awarded to the second lowest bidder on the grounds that the lowest bidder whose tendered sum was \$1.796M did not include electrical works in his tender documents. As at 31 December 2004 the entire contract sum was paid to the contractor. The works were completed and physically verified.

1120. In relation to the construction of the Headmasters' quarters at St. Monica, the contract valued at \$1.661M was awarded to the highest of four bidders since the lowest bidder, whose tendered sum of \$1.401M, was not pre-qualified for jobs of this nature, while the other two lower bidders had outstanding jobs. As at 31 December 2004, amounts totalling \$1.495M were paid to the contractors. The works were completed and physically verified.

1121. The contract for the repairs to Riverstown Primary School was awarded in the sum of \$1.394M to the lowest bidder. As at 31 December 2004, the entire contract sum was paid to the contractor. Physical verification revealed overpayments totalling \$73,800.

The Audit Office recommends that the Region make every effort to recover these overpayments from the contractor. (2004/192)

1122. In relation to the construction of the Headmasters' quarters at Ulele, the contract valued at \$1.518M was awarded to the second lowest bidder against an Engineer's estimate of \$1.775M since the lowest bidder, whose tendered sum was \$1.505M, was not pre-qualified for jobs of this nature. As at 31 December 2004, amounts, totalling \$1.367M were paid to the contractor. Physical verification in July 2005 revealed that the building was not completed and the contractor was therefore overpaid amounts totalling \$590,350.

The Audit Office recommends that the Region make every effort to recover these overpayments from the contractor. (2004/193)

1123. The contract for the construction of the HM quarters at Kabakaburi was awarded in the sum of \$1.490M to the lowest bidder. As at 31 December 2004, an amount of \$1.341M was paid to the contractor. Physical verification in July 2005 revealed that the building was substantially incomplete and the contractor was therefore overpaid \$1.298M.

The Audit Office recommends that the Region make every effort to recover these overpayments from the contractor. (2004/194)

1124. The contract for the construction of a one flat concrete building at St. Denny's was awarded in the sum of \$1.412M to the most competitive bidder. As at 31 December 2004, amounts totalling \$1.270M were paid to the contractor. The building was completed and physically verified.

1125. The Electrical items supplied were verified as having been received and properly brought to account.

Subhead 1202900 - Buildings (Administration)

1126. The sum of \$1M was voted for the rehabilitation of the building that houses the Regional Accounting Unit (RAU) and payment of retention fees. Amounts totalling \$0.997M were expended to pay retention fees and to purchase electrical items for the RAU building. The purchases were verified as having been received and brought to account

Subhead 1300700 - Miscellaneous D & I Works

1127. The sum of \$73M was voted for (a) the construction and rehabilitation of irrigation checks, tail walls, box culverts, regulators, timber revetment, bridges and security huts at locations including Coffee Grove, Manikuru, Evergreen, Lima, Dartmouth, Fear Not, Better Hope and Mc Nabb (b) Rehabilitation of D&I canals at locations including Henrietta/Dartmouth, Westbury/Charity and Annandale/Good Hope; and (c) Desilting and cleaning of creek at Riverstown and payment of retention fees. Amounts totalling \$72.865M were expended as follows:

Description	Amount \$'000
Construction of seventeen revetments	31,967
Construction of nine irrigation checks	13,121
Construction of five box culverts	10,166
Desilting of twenty three trenches	7,762
Construction of two regulators	2,574
Construction of two bridges	2,159
Construction of one tail wall	1,410
Payment of retention fees	3,624
Miscellaneous	82
Total	72,865

1128. In relation to the construction of revetments, seventeen contracts valued at \$32.155M were awarded for the construction of timber revetments at various locations. Eleven of those contracts were awarded to the lowest bidders, while the other six contracts were awarded to other bidders, since, the lower bidders did not qualify. As at 31 December 2004, amounts totalling \$31.967M were paid to the contractors. Physical verification revealed that there were five projects which had overpayments totalling \$455,170 when the bills of quantities were compared with the actual quantities seen

The Audit Office recommends that the Region make every effort to recover these overpayments from the contractor. (2004/195)

1129. Nine contracts valued at \$14.099M were awarded for the construction of irrigation checks. Of these contracts, five were awarded to the lowest bidders, whilst four were not awarded to the lowest bidders for reasons such as the bidder not being prequalified and the lowest bidder already had outstanding jobs to complete, except for the construction of the irrigation check at Land of Plenty, this contract was awarded to the higher of the two bidders and no reason was stated in the tender board minutes as to why the lower bidder was not considered. As at 31 December 2004, the works on the nine contracts were completed and amounts totalling \$13.121M were paid to the contractors. The works were completed and physically verified.

1130. Five contracts valued at \$11.296M were awarded for the construction of five box culverts. Two contracts were awarded to the lowest bidder and the sole bidder respectively, while the other three contracts were awarded to the second lowest bidders on the grounds that the lowest bidders were engaged in other jobs. As at 31 December 2004, amounts totalling \$10.166M were paid to the contractors. The works were completed and physically verified.

1131. Twenty three contracts valued at \$5.986M were awarded for the desilting of various trenches. All the contracts were awarded to the lowest bidders, except one, which was awarded the higher of the two bidders for the cleaning of Riverstown creek, since the tendered price offered by the lower bidder was less than half of the Engineer's estimate of \$1.2M. There was a variation of \$0.649M on this contract to do an additional 433 rods of cleaning, giving a revised contract sum of \$1.548M. As at 31 December 2004, the entire revised contract sum was paid. The works were completed and physically verified.

Subhead 1400500 - Roads

1132. The sum of \$37.2M was allocated for (a) the upgrading of Sea Wall road – Anna Regina, Market road - Supernaam, Estate road – Perseverance, Bus Shed road – Queenstown, Second Street - Affiance, Diversion road – Suddie, Estate road – Golden Fleece, School street – Dartmouth, Middle street – Columbia and Farm to Market roads and (b) the payment of retention fees. Amounts totalling \$36.820M were expended as follows:

Description	Amount \$'000
Upgrade:	
Bus Shed street – Queentown	3,212
Estate road - Golden Fleece	2,574
Second street –Affiance	2,939
Diversion road - Suddie	2,492
Market road – Supernaam	2,535
Middle street – Columbia	2,535
Estate road - Perseverance	2,922
School Street - Dartmouth	2,759
Sea Wall road – Anna Regina	2,530
Jaigobin Street – Johanna Cecelia	1,770
Purchase of crusher run	9,576
Payment of retention fees for 2003	416
Miscellaneous	72
Total	36,820

1133. The contracts for the upgrading of the Bus shed road at Queenstown, Estate road-Golden Fleece, Middle street – Columbia, Estate road – Perservance, Second street – Affiance, and Diversion road – Suddie valued at \$16.898M were all awarded to the lowest bidders. As at 31 December 2004, the full contract sums were paid to the contractors. The roads were completed and physically verified.

1134. In respect of the upgrading of the Market road - Supernaam and School Street-Dartmouth, the contracts valued at \$5.558M were awarded to sole bidders. The full contract sums were paid to the contractors as at 31 December 2004. These works were also completed and physically verified.

1135. In relation to upgrading of Sea Wall road - Anna Regina, the contract valued at \$2.433M was awarded to the higher of two bidders without any reason being stated in the minutes of the tender board. There was a variation of \$97,000 giving a revised contract sum of \$2.530M. As at 31 December 2004, the entire contract sum was paid to the contractor. The roads were completed and physically verified.

1136. The contractor for the upgrading of Jaigobin Street - Johanna Cecelia valued at \$1.966M was awarded to the second lowest bidder since the lowest bidder was already engaged on another job. As at 31 December 2004, amounts totalling \$1.770M was paid to the contractor. In addition, this job was not included in the capital profile and approval for an extension to the programme was not seen.

Subhead 1901200 – Land Development

1137. The sum of \$11M was allocated for the upgrading of Arabian road – Henrietta, Nursery school road – Richmond, Trasha road – Bush lot and Play Field road – Lima. Amounts totalling \$10.886M were expended as follows:

Description	Amount \$'000
Upgrading:	
Arabian road- Henrietta	2,796
Nursery school road – Richmond	2,476
Trasha road – Bushlot	3,126
Playfield road – Lima	1,735
Larkee street – Anna Regina	753
Total	10,886

1138. The contract for the upgrading of Trasha road Bush Lot, Arabian road at Henrietta and Larkee street - Anna Regina valued at \$6.759M were all awarded to the lowest bidders. As at 31 December 2004, amounts totalling \$6.675M were paid to the contractors. In addition, it was observed that the upgrading of Larkee Street –Anna Regina was not included in the capital profile, however, approval for an extension to the programme was seen.

1139. The contract for the upgrading of Nursery School road at Richmond and Play Field road Lima valued at \$2.476M and \$1.735M were awarded to the second lowest and the sole bidder respectively. In respect of the upgrading of Nursery School road – Richmond, the contract was awarded to the second lowest bidder on the grounds that the lowest bidder was already engaged on another job. As at 31 December 2004, the entire contract sums were paid to the contractors. All of the above upgrading were completed and physically verified.

Subhead 2401600 - Land and Water Transport

1140. The sum of \$1.240M was voted for the purchase of four motor cycles, two wooden boats and one 15HP outboard engine. Amounts totalling \$1.187M were expended on the purchase of two motor cycle, two wooden boats and one 15 HP outboard engine. The items purchased were verified as having been received and properly brought to account.

Subhead 2502900 - Furniture & Equipment (Education)

1141. The sum of \$2.5M was provided for the purchase of desks, benches, nursery sets, snacks racks, cupboards and teachers' tables and chairs. Amounts totalling \$2.499M were expended to purchase the above items which were received and properly brought to account.

Subhead 2503000 – Furniture & Equipment (Administration)

1142. The sum of \$800,000 was allocated for the purchase of desks, chairs, filing cabinets and cupboards. Amounts totalling \$796,000 were expended on the purchase of desks, chairs, filing cabinets and cupboards. The items were received and properly brought to account in the relevant records.

Subhead 2601600 - Furniture & Equipment (Health)

1143. The sum of \$7.1M was voted for the purchase of one 3 phase transformer, one anaesthetic machine and diathermy machine. Amounts totalling \$6.415M were expended. In respect of the transformer, it was supplied in 2004. However, it was subsequently returned to the supplier due to its unsuitability. The cheque was refunded to the Region in April 2005. As a result, the expenditure on the Appropriation Account would be overstated by \$1.295M. The other equipment purchased were verified as having been received and properly brought to account.

Subhead 4400800 – Other Equipment

1144. The sum of \$5M was allocated for the purchase of one tractor and one disc plough. Amounts totalling \$4.990M were expended. The items were received and properly brought to account in the relevant records.

AGENCY 73 & DIVISION 533
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

1145. A comparison of the authorised staffing as shown in the 2004 Estimates of Expenditure with the actual staff employed by the Region in December 2004, revealed that the authorised staff strength was exceeded, in the following categories:

Description	Authorised	Actual	Under/Excess
Administration	27	317	290
Senior Technical	97	441	344
Other technical & Craft skilled	204	395	191
Clerical and Office Support	104	71	(33)
Semi skilled Operatives and Unskilled	355	610	255
Contracted Employees	0	6	6
Temporary Employees	0	21	21
Total	787	1,861	1,074

1146. This state of affairs was due to the omission from the National Estimates of 1,102 teachers, under the following categories, employed by the Region.

Description	Authorised	Actual	Under/Excess
Administration	1	309	308
Senior Technical	6	418	412
Other technical & craft skilled	2	268	266
Clerical and Office Support	7	0	(7)
Semi skilled Operatives and unskilled	0	123	123
Total	16	1,118	1,102

1147. In order to ensure a meaningful comparison between authorised and actual staffing, the Audit Office recommends that the Ministry of Local Government and Regional Development approach the Ministry of Finance with a view to including teachers in the estimates of expenditure. (2004/1)

1148. Seventy-nine persons left their jobs by way of retirement, dismissal, resignation, and termination of employment during the year under review. An examination of the personal files and related payrolls revealed the following observations:

- Names of thirty persons appeared 1 – 4 months after the effective dates of them not being on the job. As a result, pay-changes directives were forwarded late to the Regional Accounting Unit to effect the necessary changes on the payrolls;
- In the circumstances, amounts totalling \$3.746M should have been refunded as unpaid salaries. However, an examination of the unclaimed amount revealed that sums totalling \$1.367M were refunded leaving the difference of \$2.378M still to be recovered. Included in the latter figure is an amount of \$936,913, which represent payments made for various types of deductions such as Income Tax and National Insurance Scheme;
- Included in the figure of \$2.378M are amounts totalling \$186,216 which represent four months net salary received by a teacher even though the effective date of leaving the job was four months prior. In addition, deductions totalling \$57,769 relating to these payments were also made to the related agencies; and
- In addition, amounts totalling \$1.095M, which represents bank payments for thirteen of the persons who have left their jobs are also included in the amount to be recovered.

The Audit Office recommends that the Regional Administration aggressively follow up with the relevant agencies and ex-officers with a view to recovering all overpayments made to them in respect of not only the period under review but all previous accounting periods. (2004/196)

1149. An examination of the travelling register and related records revealed the following observations:

- Eighteen instances were observed where no entries of payments for six officers were made in the travelling register, nor were there any annotations as to why these entries were not made; and
- A comparison of the travelling register and the Account Analysis Report revealed a difference of \$88,508, indicating that the travelling register was not updated with all relevant information.

The Audit Office recommends that the Regional Administration put mechanisms in place to ensure that the travelling register is properly written up at all times. (2004/197)

1150. An examination of the Register of Contributors to the National Insurance Scheme (NIS) revealed that three hundred and sixty – six employees were without NIS numbers, indicating that these employees were not registered with the Scheme. The Head of Budget Agency explained that the employees did not submit their Identification Cards nor did they present themselves for registration.

1151. Fifty-eight payments totalling \$28.459M were made later than the stipulated time of the 15th day in the following month to NIS. As a result, the Regional Administration can incur penalty due to late payments. The Head of Budget Agency explained that the late payments were due to unavailability of funds.

The Audit Office recommends that the Regional Administration take the necessary steps to ensure that payments are made promptly to the NIS in order to avoid an occurrence of penalty imposed by the Scheme. (2004/198)

1152. Amounts totalling \$19.691M were expended on fuel and lubricants for fourteen vehicles, two motor cycles and eleven equipment under the control of the Regional Administration for the year under review. An examination of the log books and related records revealed the following observations:

- Partial submissions of logbooks were made for four vehicles and five equipment. In addition, log books were not produced for four vehicles and three equipment;
- Several instances were observed where odometer readings were not recorded in the log books. In addition, several instances were also observed where the signatures of officers authorizing journeys were not seen appended in the log books produced; and
- 845 litres of dieseline were issued to the West Demerara Regional Hospital (WDRH) Power House. However, this amount was not recorded in the log book as a receipt. As a result, it could not be easily determined whether the dieseline was utilized for the purpose intended.

The Audit Office recommends that the Regional Administration put in place mechanisms to ensure that all logs are properly maintained to reflect proper accountability of the operation of vehicles and equipment. (2004/199)

1153. Amounts totalling \$42.125M were expended on the rental and maintenance of buildings. Included in the amount expended are sums totalling \$97,200 which were expended on the rental of three buildings for the Education Department. However, renewal of rental contracts for the year under review was not produced. Nevertheless, the Head of the Budget Agency approved payments. In addition, the rental register was not updated for the period under review.

The Audit Office recommends that the Regional Administration take the necessary steps to ensure that this record is written up on a regular basis and that contracts are renewed when required. (2004/200)

1154. Amounts totalling \$114.449M were expended on maintenance of infrastructure. An examination of this expenditure revealed the following observations:

- A contract was awarded by Central Tender Board in November 2004 for the construction of a road at West Demerara Regional Hospital (WDRH) in the sum of \$13.540M to the second lowest bidder on the grounds that lowest bidder did not fulfill all the requirements of the tender. As at 31 December 2004, an amount of \$9.366M or 69% of the contract sum was paid to the contractor. At the time of reporting in January 2006, this amount had been refunded to the Regional Administration since the contractor indicated that he would not be able to carry out the project.
- Thirteen contracts valued at \$5.124M were awarded for the construction of two bridges at Lookout – Parika and Meten – Meer – Zorg and the rehabilitation of nine school bridges and one bridge at La Grange. As at 31 December 2004, the full sums were paid on these contracts. Physical verifications revealed that the bridges were constructed according to the specifications of the contracts.

1155. Amounts totalling \$13.177M were expended on vehicle spares and services. The maintenance costs of the Region's vehicles are considered to be high. For the period under review, a sample of four vehicles incurred an average of \$396,044 in maintenance costs per vehicle as summarized below:

Vehicle Number	Amount \$
PEE 1547	714,885
PBB 6932	282,990
PDD 6030	402,800
PDD 1145	183,500
Total	1,584,175

The Audit Office recommends that the Regional Administration should review the state and condition of these vehicles to determine whether it is more economical to retain or to dispose of them. (2004/201)

1156. Amounts totalling \$4.086M were expended for Telephone Charges. Included in this figure are amounts totalling \$2.831M which relate to the rental and local and overseas charges incurred for forty six telephones under the Region's control. An examination of the telephone registers revealed that amounts totalling \$1.074M were paid, resulting in a difference of \$1.757M.

1157. Amounts totalling \$15.181M were expended for Electricity Charges. The Region has under its control one hundred and twelve electrical meters. An examination of the electricity charges registers revealed amounts totalling \$8.018M being paid, resulting in a difference of \$7.163M. This resulted mainly from the registers not being updated when bills are paid thus defeating the purpose of maintaining the registers.

The Audit Office recommends that the Region institute measures to ensure that the utility registers are updated when payments are made so as to enable prompt reconciliation between the registers and the Account Analysis Report on a regular basis. (2004/202)

1158. An examination of a sample of payment vouchers revealed the following misallocation of expenditure:

Date	PV No.	Amount \$	Particulars	Paid From	Should be paid from
3/12/04	7307660	240,968	Motor car allowance	Prog. 5 /6133	Prog. 4 /6133
		137,650	Purchase of Spares	6231	6264
	7303272	490,462	Electricity Charges	6255	6272
		40,000	Workshop for teachers	Prog. 1/6302	Prog 4/6302

1159. 631 payment vouchers valued at \$62.673M were not presented for audit. Of this amount 243 payment vouchers valued at \$6.631M relate to employment costs. Further, 14 cheque orders valued at \$2.835M remained outstanding as at 30 September 2005. In addition, cheque orders are required to be cleared within sixteen days from the date they are issued, however, sample checks of three months, revealed that cheque orders were cleared approximately 40 days after the dates they are issued.

The Audit Office recommends that the Regional Administration in conjunction with the Sub – Treasury mount a special exercise to locate the missing vouchers as well as bills, receipts and other supporting documents relating to outstanding cheque orders. On completion of the exercise, the Regional Administration should inform the Audit Office so that follow-up checks could be carried out to ensure that the Region received full value for all sums expended on the outstanding cheque orders as well as on the payment vouchers referred to above. (2004/203)

1160. In relation to the West Demerara Regional Hospital stores, the stock ledger was last written up in April 2005. As a result, physical count of items on hand could not be easily carried out. In addition, the storekeeper does all the record keeping and the issuing and receipt of items which could lead to errors being undetected.

The Audit Office recommends that the Regional Administration put mechanisms in place to rectify the above discrepancies, in order to have more efficient accountability of the stores. (2004/204)

Capital Expenditure

Subhead 11004 – Bridges

1161. The sum of \$9.8M was allocated for the construction of bridges including those at Hogg Island, Meten-Meer-Zorg and West Demerara Regional Hospital. According to the Appropriation Account the full sum was expended on the construction of the following bridges:

Description	Amount \$'000
West Demerara Regional Hospital	2,819
Hogg Island	2,721
Hubu	2,054
Meten-Meer-Zorg	2,031
Miscellaneous	175
Total	9,800

1162. An examination of this expenditure revealed the following observations:

- Four contracts valued at \$9.624M were awarded by the Regional Tender Board (RTB) for the construction of four bridges at West Demerara Regional Hospital (WDRH), Hogg Island, Hubu, and Meten-Meer-Zorg. Of these contracts, WDRH and Hogg Island were awarded to the lowest bidders.
- The contracts for Hubu and Meten-Meer-Zorg were awarded to the second lowest bidder against the Engineer's estimate of \$2.468M and \$2.334M respectively, on the basis that the lowest bidders had on-going projects; and
- As at 31 December 2004, the full amounts were paid to the contractors. Physical inspections revealed that the contractor was overpaid \$272,930 for the construction of the bridge at the West Demerara Regional Hospital. At the time of reporting, in January 2006 an explanation could not be obtained since the engineers attached to the Region had been dismissed.

The Audit Office recommends that the Regional Administration take the necessary action to have this overpayment recovered. (2004/205)

Subhead 12030 Buildings – Education

1163. The sum of \$27M was allocated for (a) the construction of primary schools at Hague Back and Bagotville and (b) extension of nursery schools at Versailles and Zeelugt. Amounts totalling \$24.987M were expended on the construction and rehabilitation of the following schools:

Description	Amount \$'000
Bagotville Primary	10,692
Hague Back Primary	9,225
Zeelugt Nursery	2,482
Zeelugt Primary	2,443
Miscellaneous	145
Total	24,497

1164. An examination of this expenditure revealed that five contracts valued at \$22.693M were awarded by the RTB for the construction and rehabilitation of four schools at Bagotville, Hague Back, and Zeelugt to the lowest bidders. Of these, three contracts valued at \$18.741M had variations totalling \$2.587M approved by the RTB, giving the revised contract sums totalling \$21.328M. As at 31 December 2004, amounts totalling \$24.497M were paid on these contracts. Physical inspections revealed that with the exception of Zeelugt Nursery the works were completed according to the specifications of the contract.

1165. Physical verification of the Zeelugt Nursery School, revealed that no work was done resulting in amounts totalling \$599,277 being overpaid to the contractor as detailed below:

Description	Amount Overpaid \$
Windows	319,000
Rain Water Installation	64,806
Painting	215,471
Total	599,277

1166. At the time of reporting, (January 2006) an explanation could not be obtained since the engineers attached to the Region had been dismissed.

Subhead 12031 Buildings – Health

1167. The sum of \$19M was allocated for (a) Rehabilitation of Nurses' Hostel at WDRH (b) re-guttering of WDRH (c) redesigning and construction of roof, Parika Health Centre and (d) payment of retention. Amounts totalling \$15.593M were expended as follows:

Description	Amount \$'000
Rehab of Nurses Hostel – WDRH	8,163
Redesign of roof – Parika Health Center	4,086
Re-guttering of roof – WDRH	2,902
Rehab of Kitchen – WDRH	356
Miscellaneous	86
Total	15,593

1168. An examination of this expenditure revealed the following observations:

- Three contracts valued at \$8.407M were awarded by the Regional Tender Board for the rehabilitation of the Nurses' Hostel at WDRH to three separate contractors. Of these contracts one was awarded to the lowest bidder. The other two contracts, were awarded to the same contractor in the sums totalling \$6.011M by the RTB against the Engineer's estimates of \$2.322M on the grounds that the lower bidders had on-going jobs. However, it was observed that the same tender documents were used for the evaluation of these contracts. The evaluation documents stated that the bill of quantities did not include all the works to be carried out, which resulted in the contractor bidding only for the works stated in the bill of quantities. As a result, another contract was entered into with the contractor to carry out the remaining work since the funds were available. As at 31 December 2004, amounts totalling \$8.163M were paid on these contracts.
- The contract for the Parika Health Centre was awarded by the RTB to the second lowest bidder in the sum of \$4.087M, against the Engineer's estimate of \$4.482M on the grounds that the lowest bidder did not have the experience to carry out this kind of project. As at 31 December 2004, amounts totalling \$4.086M were paid on the contract. Physical verification revealed the contractor was overpaid on the contract an amount of \$181,055.
- In relation to re-guttering of the WDRH, a contract was awarded by the Regional Tender Board to the third lowest bidder in the sum of \$3.225M against the Engineer's estimate of \$4.091M on the grounds that the second lowest bidder did not have a good track record and the lowest bidder had on-going projects. As at 31 December 2004, amounts totalling \$2.902M were paid on the contract. Physical verification revealed that the works were completed according to the specifications of the contracts.

Subhead 13008 Agricultural Development – D & I

1169. The sum of \$29.315M was allocated for (a) the rehabilitation of SD No. 9 Drainage canal at Kamuni/Potosi, (b) construction of revetment at Henerietta, Endeavour, Blenheim and Naamyreck, (c) construction of earthen dam at Palmyra – Wakenaam, (d) construction of check sluice at Pouderoyen (e) construction of intake koker at Osterbeck – Leguan and (f) payment of retention fees. According to the Appropriation Account amounts totalling \$23.775M were expended as follows:

Description	Amount \$'000
Construction of Revetments	10,880
Rehab of Canals – Killarney, SD Nos. 9 and 6	6,490
Construction of Koker – Hogg Island	6,246
Miscellaneous	159
Total	23,775

1170. As can be noted, no work was carried out on the construction of the check sluice at Pouderoyen, and the intake at Osterbeck. No work was carried out on these projects nor were they re-budgeted for in 2005.

1171. An examination of this expenditure revealed the following observations:

- Three contracts valued at \$17.987M were awarded by the RTB for the rehabilitation of three revetments in Naamyrcck and Leguan. The contract for Naamyrcck was awarded to the lowest bidder, whilst the contracts for Leguan were awarded to the second lowest bidders against the Engineer's estimate of \$4.065M on the grounds that the lower bidders had on-going projects to complete. As at 31 December 2004, amounts totalling \$10.062M were paid to the contractor. In relation to the other two contracts amounts totalling \$10.062M were paid to the contractors as at 31 December 2004. Physical inspections of the contracts revealed that the works were completed according to the specifications of the contracts.
- In relation to the rehabilitation of Canals at SD# 6, SD # 9, and Killarney – Pouderoyen, three contracts valued at \$6.490M were awarded by the RTB to the lowest bidders. As at 31 December 2004, the full sums were paid on these contracts. Physical inspections of the contracts revealed the works were completed according to the specifications of the contracts.
- The contract for the construction of a reinforced concrete koker at Hogg Island was awarded in the sum of \$6.246M. As at 31 December 2004, the full sum was paid on this contract. Physical inspections of the contracts revealed that the works were completed according to the specifications of the contracts.

Subhead 14006 Roads

1172. The sum of \$25M was allocated for the construction of roads, which includes First Street – Patentia, Clarke Dam – Goed Fortuin, Hague Jib (West), Unity Street – La Grange and Stelling Road - Vergenoegen. According to the Appropriation Account amounts totalling \$24.312M were expended on the rehabilitation and construction of the following roads:

Description	Amount \$'000
Vergenoegen	8,220
Goed Fortuin	5,558
Hague Jib	5,516
First Street – Patentia	3,363
Sea View	768
Retention fees	581
Miscellaneous	306
Total	24,312

1173. An examination of this expenditure revealed the following observations:

- Four contracts valued at \$23.038M were awarded by the Regional Tender Board for the rehabilitation and construction of roads in Vergenoegen, Goed Fortuin, Hague Jib and Patentia. Three were awarded to the lowest bidders whilst the one for Patentia was awarded to the second lowest bidder in the sum of \$3.541M against the Engineer's estimate of \$3.590M on the grounds that the lowest bidder had on-going jobs. As at 31 December 2004, amounts totalling \$22.657M were paid on these contracts. Physical inspections revealed that the contracts were carried out according to the specifications.
- An amount of \$768,067 was expended on the construction of Seaview Road Stewartville. However, this contract was awarded under Subhead 19013 – Land Development and a part of the contract sum was met from this Subhead.

Subhead 19013 Land Development

1174. The sum of \$10M was allocated for the construction of roads at Chateau's land – WCD, Long Dam – Vergenoegen, Sea View – Stewartville and Duke Street – Hague. Amounts totalling \$9.183M were expended on two contracts awarded by the RTB for construction of roads at Long Dam Vergenoegen and Seaview Stewartville to the value of \$13.272M to the lowest bidders. An examination of these contracts revealed that the contract for the construction of Seaview Road, Stewartville was awarded in the sum of \$5.860M. However, as at 31 December 2004, amounts totalling \$2.588M were paid towards this contract of which an amount of \$768,067, was charged to Subhead 14006 – Roads. The contract for Long Dam Vergenoegen was awarded in the sum of \$7.412M. As at 31 December 2004, amounts totalling \$7.302M were paid toward to this contract.

1175. Physical verifications revealed that the works were carried out according to the specifications of the contracts.

Subhead 24001 Land and Water Transport

1176. The sum of \$5M was allocated for the purchase of an ambulance. The full sum was expended on the purchase of the ambulance. According to the tender documents, the ambulance should have a cassette player and gasoline operated. However, physical examination revealed that the ambulance did not have a cassette player and it is a diesel operated. There was no evidence of approval for a waiver in the tender requirement.

Subhead 25031 Equipment - Health

1177. The sum of \$6M was allocated for the purchase of dental instruments such as amalgam pluggers, margin trimmer and ultra sonic scales for West Demerara Regional Hospital. According to the Appropriation Account amounts totalling \$5.984M was expended on the purchase of dental and surgical equipment. These payments were made in November and December 2004 to two local suppliers and were awarded by RTB to the lowest and second bidders depending on the availability of the equipment. Physical inspection on 12 July 2005, revealed that equipment to the value of \$4.186M was still outstanding from both suppliers. The Bond Clerk explained that the technical personnel was not available to identify the equipment from the suppliers since he is on vacation leave.

The Audit Office recommends that the Regional Administration take immediate action to obtain the outstanding items from the suppliers since they are outstanding for over seven months. In addition steps should be taken to avoid a recurrence of this nature. (2004/206)

Subhead 25032 Furniture and Equipment - Administration

1178. The sum of \$300,000 was allocated for the purchase of a photocopier. According to the Appropriation Account the full sum was expended on the purchase of a photocopier. The item was verified as having been received and properly brought to account.

Subhead 25033 Furniture and Equipment - Education

1179. The sum of \$3M was allocated for the purchase of chairs, tables, cupboards, desks, benches, filing cabinets and sewing machines. According to the Appropriation Account amounts totalling \$2.983M were expended the following purchases:

Description	Amount \$'000
Furniture	2,499
Sewing Machines	484
Total	2,983

1180. Physical verification of the items revealed the following:

- Twenty workbenches valued at \$360,000 were purchased. However an examination of sixteen workbenches valued at \$288,000 revealed that they were not made from seasoned/cured wood as specified in the bill of quantities. As a result, large cracks were seen on them. Further, these work benches were still in the bond.
- Although most of the furniture supplied was already distributed to the schools, no record was seen of the issuing of the furniture. The bin cards still reflected the amounts received from the supplier.
- Forty tables and two hundred and forty chairs were supplied for use by nursery schools, however, only thirty-three tables and one hundred and sixty four chairs were accounted for. As a result, six tables valued at \$30,000 and 76 chairs valued at \$114,000 were not accounted for.
- The Regional Education Officer could not give an explanation for the above observations since he only took up Office in December 2005.

The Audit Office recommends that the Regional Administration in collaboration with the Regional Education Officer take the necessary steps to properly account for items received and issued. In addition, steps should be taken to ensure that the contractor rectifies the deficiencies in the work benches supplied in order to obtain full values for monies expended. (2004/207)

AGENCY 74 & DIVISION 534
REGION 4 - DEMERARA/ MAHAICA

Current Expenditure

1181. A comparison of the authorised staffing shown in the 2004 Estimates of Expenditure with the actual staff employed in the Region in December 2004 revealed a vacancy rate of 43.76 %. It is obvious that this level of vacancy would adversely affect the operations of the Regional Administration and in particular the level of internal control needed to ensure adequate checks and balances. The Head of the Budget Agency, however, explained that this state of affairs was due to budgetary restrictions. In addition, the authorised staffing did not include teachers who numbered 1,578.

The Audit Office recommends that in order to ensure a meaningful comparison between authorised and actual staffing, the Regional Administration should approach the Ministry of Finance with a view of including all categories of employees in the Estimates. (2004/208)

1182. An examination of the Register of Contributors to the National Insurance Scheme (NIS) for December 2004 revealed one hundred and fifty-four instances where the employees' NIS numbers were not quoted in the Register. The Head of the Budget Agency, however, explained that most of these persons were weekly employees who were not employed for lengthy periods.

The Audit Office recommends that the Regional Administration put in place mechanisms to have all employees registered with the Scheme as soon as possible since it could have serious implications for social security and other related benefits. (2004/209)

1183. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, cheque orders were being cleared on average 117 days after they were issued. In addition, at the time of reporting, 128 cheque orders valued at \$28.390M remained outstanding. In the absence of supporting documents, it could not be determined whether value was received in respect of the outstanding cheque orders.

The Audit Office recommends that the Regional Administration put in place mechanisms to expedite the clearing of cheque orders through the submission of bills, receipts and other supporting documents to substantiate the payments made. Meanwhile, the Regional Administration should make every effort to clear the outstanding cheque orders and inform the Audit Office of the results. (2004/210)

1184. Amounts totalling \$36.889M were expended on electricity charges in respect of ninety-two meters. However, an electricity register was not presented for audit examination for the period under review. A similar observation was made in relation to telephone charges where amounts totalling \$2.437M were expended and a telephone register was not submitted for audit examination. In addition, \$3.085M was expended on water charges. A register to record the amounts expended on water charges was also not presented for audit scrutiny. The Head of the Budget Agency explained that these registers were maintained on the computer and due to a computer virus the files had become corrupted and therefore cannot be retrieved from the hard drive.

1185. Amounts totalling \$53.664M were expended on Rental & Maintenance of Buildings. The following gives a break down of the expenditure:

Description	Amount \$'000
Rehabilitation of 26 Primary Schools	26,381
Rehabilitation of 5 Secondary Schools	977
Rehabilitation of 12 Nursery Schools	6,123
Rehabilitation of 12 Health Centres	6,504
Rehabilitation of 4 Doctor's Quarters	3,931
Miscellaneous Repairs (\$600,000 - \$9M)	1,277
Miscellaneous Repairs (\$180,000 - \$600,000)	2,729
Miscellaneous Repairs (below \$180,000)	861
Rental	2,289
Purchases	2,592
Total	53,664

1186. A total of 44 contracts valued at \$26.381M were awarded for the rehabilitation of 26 Primary Schools. Included in the rehabilitation works were the repairs to the Victoria Primary School for which a contract was awarded to the lowest of four bidders on 16 February 2004 in the sum of \$4.128M. As at 31 December 2004 the entire contract sum was paid to the contractor. It should be noted, that additional works had to be done to the building to make it habitable for the children, as a result, another contract was awarded on the 29 June 2004 to the lowest of 4 bidders in the sum of \$3.583M against the Engineer's estimate of \$4.272M. As at 31 December 2004 the contractor received full payments for works completed. A physical verification was carried out and it was observed that there was an overpayment of \$92,000 on this contract.

The Audit Office recommends that the Regional Administration should take steps to recover the amount of \$92,000 from the contractor for works not completed. (2004/211)

1187. Included in the above figure of \$26.381M is an amount of \$4.664M which was expended on the extension of the Clonbrook Primary School. A contract was awarded in 2003 for the extension of Clonbrook Primary School, East Coast Demerara. This contract catered for the extension and re-construction of the top flat. However, this project was rolled over from a capital project in 2003 to current expenditure in 2004. Subsequently, a contract in the sum of \$4.664M was awarded on the 11 May 2004 by the Regional Tender Board through the process of a waiver of Tender Board procedures for the extension of the bottom flat since it was found to be more defective than when previously inspected and as such necessitated reconstruction. As a result, (a) one quotation was accepted and (b) the award for the additional work was given to the original contractor. As at 31 December 2004 amounts totalling \$4.664M were paid to the contractor. The works were physically verified.

1188. Also included in the sum of \$26.381M is an amount of \$1.101M which was expended on the rehabilitation of the Paradise Primary School. A contract was awarded to the lowest of four bidders in the sum of \$1.101M. As at 31 December 2004 the full contract sum was paid to the contractor. This project was physically verified and it was observed that amounts totalling \$46,720 were overpaid on the contract. According to the bills of quantity, the contractor was required to use 1310 galvanized corrugated sheets to repair a shed. However, only 1018 sheets were used by the contractor. As a consequence, amounts totalling \$46,720 were overpaid on this contract.

The Audit Office recommends that the Regional Administration take the necessary steps to have the contractor repay the amount of \$46,720. (2004/212)

1189. Eighteen contracts valued at \$6.504M were awarded for the repairs to twelve nursery schools. Included in the amount expended was the sum of \$1.8M which was expended for the rehabilitation of the Kuru Kururu Nursery School. The contract was awarded to the lowest of three bidders in the sum of \$1.8M as compared with the Engineer's estimate of \$1.784M. As at 31 December 2004, the entire contract sum was paid to contractor. At the time of reporting, the works were physically verified.

1190. Sixteen contracts valued at \$6.504M were awarded for the rehabilitation of twelve health centres. Included in the amount expended, the sum of \$1.682M was expended on the rehabilitation of the Kuru Kururu Health Centre. There was an approved variation of \$75,000 giving the revised contract sum of \$1.757M. As at 31 December 2004, the full contract sum of \$1.757M was paid to the contractor. The works were completed and physically verified.

1191. A contract for the rehabilitation of Plaisance Health Centre was awarded to the fifth lowest bidder in the sum of \$1.589M as against the Engineer's estimate of \$1.278M on the basis that the lower bidders all had outstanding projects with the Administration. The works were physically verified and it was observed that there was an overpayment of \$292,280 on this contract.

The Audit Office recommends that the Regional Administration take the necessary steps to have the amount of \$292,280 recovered from the contractor for works not executed on the contract. (2004/213)

1192. The contract for the rehabilitation of the Victoria Health Centre was awarded to the lowest of eleven bidders in the sum of \$1.038M. There was also an approved variation in the sum of \$41,209 giving a revised contract sum of \$1.079M. As at 31 December 2004 the full contract sum was paid to the contractor. However, the works were not physically verified due to the unavailability of the keys to the building.

1193. Six contracts valued at \$3.931M were awarded for the rehabilitation of 4 doctors' quarters. A contract was awarded for rehabilitation of the doctor's quarters at Cove and John on the East Coast Demerara to the fourth lowest of twelve bidders in the sum of \$685,730 on the basis that the lower bidders were awarded jobs at the said Tender Board meeting. In addition, there was an approved variation in the sum of \$1.689M giving a revised contract sum of \$2.375M. As at 31 December 2004 amounts totalling \$2.266M were paid to the contractor. However, it was observed that amounts totalling \$1.755M were incorrectly charged to programme 3, line item 6242 whilst the amounts totalling \$511,414 were correctly charged to programme 5, line item 6242. The Head of the Budget Agency explained that the building is the Administrative Building and that the expenses were correctly charged to programme 3. This project was physically verified and the following among others were observed:

- 10% of the gross value of the work was not retained until the end of the liability defects period as the approved payment certificate did not reflect any deductions; and
- No deductions were made for the mobilisation advance of \$205,719
- As a result, amounts totalling \$395,409 were overpaid on this contract.

The Audit Office recommends that the Regional Administration recover the amounts totalling \$395,409 which were overpaid to the contractor. (2004/214)

1194. The contract for the re-wiring of the Regional Administration Building was awarded to the lowest of three bidders in the sum of \$1.277M. As at 31 December 2004 the entire contract sum was paid to the contractor. The works were completed and physically verified.

1195. Amounts totalling \$98.203M were expended on the Maintenance of Infrastructure. The following gives a breakdown of the expenditure:

Description	Amount \$'000
D & I Works	61,698
Rehabilitation of Patterson Street Kuru Kururu	6,200
Rehabilitation of Yarrowkabra road	3,671
Rehabilitation of First Street West of Oil Mill road Cove & John	2,676
Rehabilitation of road at Ogle Area 'H' East Coast Dem.	2,505
Surfacing of Benjamin Lane with DB87	2,074
Patching of Annandale Main Access road	1,632
Rehabilitation of Bridge at Kuru Kururu	1,522
Construction of road at Government Compound Triumph	1,344
Miscellaneous Rehabilitation Works (\$600,000 - \$1M)	6,034
Miscellaneous Rehabilitation Works (\$180,000 - \$600,000)	6,106
Miscellaneous Rehabilitation Works (Below \$180,000)	1,685
Purchase of Materials	1,056
Total	98,203

1196. Included in the amount of \$61.698M expended on Drainage and Irrigation works are sums totalling \$33.412M in respect of thirteen contracts for the weeding and cleaning of trenches, excavation of outfall channels and trenches. Four of these contracts valued at \$9.093M were awarded to four Neighbourhood Democratic Councils while the remaining 9 contracts valued at \$24.319M were awarded to individual contractors. Also included in the expenditure was a payment in the sum of \$4.045M which was expended on the capping of a high level dam at Triumph. The balance of \$24.241M relates to several small contracts for drainage and irrigation works.

1197. The contract for the rehabilitation of Patterson Street, Kuru Kururu was awarded to the lowest of four bidders in the sum of \$6.601M. As at 31 December 2004, the sum of \$6.2M was paid to the contractor. The works were completed and physically verified.

1198. In relation to the rehabilitation of Yarrowkabra Road Linden Highway, a contract was awarded to the lowest of 3 bidders in the sum of \$3.671M. The works included the rehabilitation of a road together with the construction of reinforced concrete kerb walls. As at 31 December 2004 the full contract sum was paid to the contractor. A physical verification of the works undertaken revealed that the kerb walls constructed were in conformity with specifications. However, no work was done to the road and the amount of \$710,550 was paid to the contractor.

*The Audit Office recommends that the Regional Administration take the necessary steps to recover the amount of \$710,550 from the contractor.
(2004/215)*

1199. The sum of \$2.676M was expended on the rehabilitation of First Street, west of Oil Mill Road, Cove and John East Coast Demerara. This contract was awarded to the lowest of 3 bidders in the sum of \$2.863M as compared with the Engineer's estimate of \$3.095M. The works were completed and physically verified.

1200. The contract for the rehabilitation of a road at Ogle Area 'H' East Coast Demerara was awarded to the third lowest of 4 bidders in the sum of \$3.015M on the basis that the lowest bidder did not qualify and the second lowest bidder was recently awarded two contracts at previous Tender Board meetings. As at 31 December 2004 amounts totalling \$2.505M were paid to the contractor. The works were completed and physically verified.

1201. The contract for the surfacing of Benjamin Lane, Melanie Damishana with D.B.S.T, was awarded to the lower of 2 bidders in the sum of \$2.109M. As at 31 December 2004 amounts totalling \$2.074M were paid to the contractor. The works were completed and physically verified.

1202. The sum of \$1.632M was expended on the patching of Annandale Main Access Road, East Coast Demerara. This contract was awarded to the lowest of 3 bidders in the sum of \$1.632M as compared with Engineer's estimate of \$1.775M. Attempts to physical verify this project was nearly impossible since identification of the areas patched could not be easily seen. However, reliance had to be placed on the confirmation of the residence in the area that the works were carried out.

1203. In relation to the rehabilitation of a bridge at Third Street, Kuru Kururu, Soesdyke/ Linden Highway, a contract was awarded to the second lowest of 10 bidders in the sum of \$1.232M, on the basis that the lowest bidder was awarded contracts at previously held Tender Board meetings. In addition, there was a variation in the sum of \$289,560 giving a revised contract sum of \$1.522M. As at 31 December 2004, the full contract sum was paid to the contractor. The works were completed and physically verified.

1204. The contract for the rehabilitation of the road at Government Compound, Triumph was awarded to the lowest of 3 bidders in the sum of \$1.780M as compared with Engineer's estimate of \$2.032M. As at 31 December the sum of \$1.344M was paid to the contractor. The works were completed and physically verified.

Stores and Other Public Property

1205. In my previous Report it was noted that the inventory records were not updated since 1996 to reflect the acquisition and disposal of assets. For the period under review, no inventory records were produced for audit examination. The Head of the Budget Agency explained that inventory records were destroyed during the flood in 2005. In the circumstances, it could not be determined whether all assets under the control of the Region were properly accounted for and adequately safeguarded.

Capital Expenditure

Subhead 11001 - Bridges

1206. The sum of \$5.221M was provided for the construction of bridges at No. 4 Laluni Creek and 4th Street - Grove. Amounts totalling \$4.698M were expended as follows:

Description	Amount \$'000
Construction of bridge at Grove	3,331
Construction of bridge No. 4 Laluni	1,367
Total	4,698

1207. The sum of \$3.331M was expended on the construction of a bridge at Fourth Street, Samatta Point Grove. The contract was awarded by the Regional Tender Board to the second lowest bidder in the sum of \$3.331M, on the basis that the lowest bid of \$2.998M was below the Engineer's estimate of \$4.158M. As at 31 December 2004 amounts totalling \$3.331M were paid. A physical verification of the bridge revealed that it was built according to specification. However, it was observed that the contractor was paid for 10,387.7sf of greenheart decking instead of 976sf as required by the bills of quantities. As a result, there was an overpayment of \$27,588.

The Audit Office recommends that the amount overpaid should be recovered from the contractor by the Regional Administration. (2004/216)

1208. The contract for the construction of the bridge at Laluni was awarded to the lowest bidder in the sum of \$1.301M. There was an approved variation in the sum of \$65,907 giving a revised contract sum of \$1.367M. At the time of reporting the full contract sum was paid to the contractor. A physical verification of the bridge revealed that it was built according to specification.

The Audit Office recommends that the Regional Administration take the necessary steps to recover the mobilisation advance repayment from the contractor. (2004/217)

Subhead 12001 – Building (Education)

1209. The sum of \$22M was voted for (a) the completion of Practical Instruction Centre - Buxton/Friendship, (b) construction of Nursery School at Company Road, Buxton/Friendship, (c) extension of Supply Primary School, East Bank Demerara, and (d) extension of Enmore Hope Primary School, East Coast Demerara. The sum of \$21.705M was expended as follows:

Description	Amount \$'000
Construction of Nursery School at Buxton	8,905
Extension of Supply Primary School	6,110
Extension of Enmore / Hope Primary School	4,715
Practical Instruction Centre, Buxton	1,975
Total	21,705

1210. The sum of \$8.905M was expended on the construction of a Nursery School at Buxton/Friendship. The contract was awarded to the second lowest bidder from among eight bidders in the sum of \$8.959M as compared with Engineer estimates of \$12.355M on the basis that the lowest bidder did not qualify. There was an approved variation in the sum of \$315,610 giving a revised contract sum of \$9.275M. As at 31 December 2004 the building was not completed and a new contract was awarded in 2005. At the time of reporting, the works were still in progress.

1211. The contract for the extension of the Supply Primary School was awarded to the fifth lowest bidder from among six bidders in the sum of \$8.492M compared with the Engineer's Estimates of \$8.667M on the basis that the lower bidders were awarded contracts at previous Tender Board meetings. However, due to the unavailability of funds, the scope of the work was reduced to the value of \$5.482M. There was an approved variation in the sum of \$954,272 giving a revised contract sum of \$6.436M. At the time of reporting, the works were completed and amounts totalling \$6.110M were paid to the contractor. This project was physically verified and it was observed that the contractor was overpaid by \$80,060 as follows:

- The contractor was paid for 864 linear feet of floor joist at \$260 per linear foot instead of 613 linear feet as stated in the bills of quantities resulting in an overpayment of \$65,260; and
- 816 square feet of lap-edge boarding at \$200 per square foot as against 742 square feet as stated in the bills of quantities resulting in an overpayment of \$14,800.

The Audit Office recommends that the Regional Administration take the necessary steps to have the amount of \$80,060 overpaid on the contract recovered from the contractor. (2004/218)

1212. The contract for the extension of the Enmore Hope Primary School was awarded to the fourth lowest bidder in the sum of \$8.932M by the Tender Board on the basis since the lower bidders had current work in progress in keeping with the principle of proportionate allocation of work. As at 31 December 2004, amounts totalling \$4.715M were paid to the contractor. At the time of reporting, the works were in progress.

1213. The contract for the completion of the Practical Instruction Centre, Buxton/Friendship was awarded to the lowest bidder in the sum of \$2.5M from among three bidders. As at 31 December 2004, amounts totalling \$1.975M were paid to the contractor. At the time of reporting the works were not completed. The Head of the Budget Agency explained that due to the unrest in this location the contractor was unable to complete the building.

Subhead 12002 – Building (Administration)

1214. The sum of \$1.5M was voted for the rehabilitation of the engineer’s building at Paradise. A contract was awarded by the Regional Tender Board for the rehabilitation of the Engineer’s building at Paradise to the second lowest bidder in the sum of \$2.514M. As a result of only \$1.5M being voted for the rehabilitation of this building, the scope of the work was reduced and only the lower flat of the building was rehabilitated. As at 31 December 2004 amounts totalling \$1.5M were paid to the contractor. This project was physically verified.

Subhead 12003 – Building (Health)

1215. The sum of \$9.5M was voted for (a) completion of Health Outpost at Timehri, (b) rehabilitation of building to house Community Health workers at Silver Hill and (c) the construction of Health Administration building at Friendship East Bank Demerara. The sum of \$9.499M was expended as follows:

Description	Amount \$'000
Construction of Health Admin. building Friendship E.B.D.	4,899
Completion of Health Outpost Timehri	2,531
Rehabilitation of Nurses Quarters, Silver Hill	2,069
Total	9,499

1216. In relation to the Health Administration building at Friendship, East Bank Demerara a contract was awarded in the sum of \$5.701M to the third lowest bidder on the basis that the lower bidders had current works in progress for the Administration. However, the scope of work was reduced due to the unavailability of funds and the original contract sum was reduced to \$3.647M. There was an approved variation for additional work to the value of \$1.283M giving a revised contract sum of \$4.930M. At the time of reporting the sum of \$4.899M was paid to the contractor. The works were physically verified and it was observed that the contractor was overpaid \$546,642 for works not done.

The Audit Office recommends that the Regional Administration take the necessary steps to recover from the contractor the amount of \$546,642 that was overpaid on his contract. (2004/219)

1217. The contract for the completion of a Health Outpost at Timehri was awarded to the lowest bidder in the sum of \$2.842M. As at 31 December 2004, amounts totalling \$2.531M were paid to the contractor. The works were completed and physically verified.

1218. The contract for the rehabilitation of the Nurses Quarters at Silver Hill, Soesdyke/ Linden Highway was awarded to the lowest bidder in the sum of \$3.010M. At the time of reporting the full contract sum was paid to the contractor. The works were completed and physically verified and it was noted, that the contractor was overpaid \$611,365.

The Audit Office recommends that the Regional Administration take the necessary steps to recover from the contractor the amount of \$611,365 that was overpaid on this contract. (2004/220)

Subhead 14001 - Roads

1219. The sum of \$20M was voted for the completion of roads at (a) Alliance Timehri, Bare Root (East) - Bachelor Adventure and Forbes Street, Enterprise, (b) rehabilitation of roads at Laluni, Linden Highway, (c) Rambarran Road, Enterprise and (d) West Road Sparendaaam. The sum of \$19.346M was expended as follows:

Description	Amount \$'000
Completion of Alliance Road, Timehri	6,998
Completion of Road at Bare Root	4,527
Completion of Forbes Street, Enterprise	1,724
Rehabilitation of Road at Laluni, Soesdyke Linden Highway	2,900
Rehabilitation of West Road Sparendaaam	2,397
Miscellaneous	800
Total	19,346

1220. The contract for the completion of Alliance Road at Timehri was awarded to the lowest of four bidders in the sum of \$8.774M. However, due to the unavailability of funds the scope of work was reduced to the value of \$7M. As at 31 December 2004, amounts totalling \$6.998M were paid to the contractor. The works were physically verified and it was observed that the contractor was overpaid amounts totalling \$474,010 for works not done.

The Audit Office recommends that the Regional Administration take the necessary steps to have the contractor repay the sum of \$474,010 that was overpaid on the contract. (2004/221)

1221. In relation to the completion of the road at Bare Root, Paradise, East Coast Demerara the contract was awarded by the Regional Tender Board to the second lowest of four bidders in the sum of \$5.621M. However, the width of the road was reduced from 15 square feet to 12 square feet and the contract sum was revised to \$4.7M. As at 31 December 2004 amounts totalling \$4.527M was paid to the contractor. The Head of the Budget Agency explained that the bridge was incomplete due to the floods as well as threats made to the contractor during 2004. A physical verification in September 2005 revealed that the contractor was overpaid an amount of \$2.339M.

The Audit Office recommends that the Regional Administration recover the overpayment from the contractor. (2004/222)

1222. The contract for the completion of Forbes Street, Enterprise was awarded to the highest of four bidders in the sum of \$2.922M as compared with the Engineer's estimate of \$2.130M. This project was re-budgeted for in 2004 and the Regional Tender Board recommended the highest bidder on the basis that he was the original contractor. As at 31 December 2004 amounts totalling \$1.724M were paid to the contractor. This project was physically verified

1223. In relation to the rehabilitation of a road at Laluni, Soesdyke Linden Highway was awarded to the second lowest bidder in the sum of \$5.860M on the basis that the lowest bidder had an outstanding project to complete for the Region. However, the scope of work was reduced to the value of \$2.9M, and as at 31 December 2004 the full contract sum was paid to the contractor. The works were physically verified.

1224. The contract for the rehabilitation of West Road, Sparendam, East Coast Demerara was awarded to the third lowest of five bidders in the sum of \$2.552M on the basis that the lower bidders had submitted incomplete tenders. As at 31 December 2004 amounts totalling \$2.397M were paid to the contractor. A physical verification of this road revealed that the construction conformed to the specifications.

1225. The amount of \$800,000 represents a retention payment on a contract which was awarded in 2001 for the construction works at Bare Root, Middle Street, and Paradise. Approval was obtained for this amount to be paid from the voted provisions of 2004.

Subhead 17001 - Agricultural Development

1226. The sum of \$17.8M was voted for (a) the construction of revetment at main irrigation canal at Cane Grove, (b) Laluni Creek, Linden Highway, (c) Regional Office Paradise, (d) rehabilitation of West Side Line trench, Graham Street, Plaisance and (e) rehabilitation of canals at Victoria and Nabaclis. The sum of \$17.593M was expended as follows:

Description	Amount \$'000
Construction of Revetment at Cane Grove	3,783
Construction of Revetment at Laluni	2,485
Construction of Revetment at Regional Office Paradise	3,007
Rehabilitation of West Sideline trench, Graham Street Plaisance	3,089
Rehabilitation of Nabacalis, Middle Walk trench	4,130
Construction of sluice gate at Garden of Eden	782
Miscellaneous	317
Total	17,593

1227. It should be noted that no work was done to the trench at Victoria due to the lack of funds. However, approval was sought for the construction of a sluice gate at Garden of Eden. The contract was awarded to the lowest of three bidders in the sum of \$.782M. As at 31 December 2004 the entire contract sum was paid to the contractor.

1228. The contract for the construction of revetment at Cane Grove was awarded to the fourth lowest bidder in sum of \$3.863M as compared with the Engineer's estimate of \$4.578M on the basis that the lower bidders were considered too low at their tendered sums. The lowest bid was \$2.802M. As at 31 December 2004 amounts totalling \$3.783M were paid to the contractor. However, a physical verification of the revetment revealed the following discrepancies:

- 3 coats of tar which was required for the revetment by the bill of quantities was priced as a sum instead of being measured in square yards and a rate set against quantities.
- A backfill was required and again priced as a sum instead of being measured in cubic yards and rates applied.
- Notching and boring of posts and wailers is an item which is usually enumerated. However, this was given a sum.

1229. The measured quantities would have made the sums included against the items justifiable. As a result, the inclusion of sums against measured quantities greatly diminished the transparency of the expenditure and could lead to fraudulent acts.

The Audit Office recommends that the Regional Administration make payments in accordance with the bills of quantities. (2004/223)

1230. The sum of \$2.485M was expended for the construction of a revetment at Laluni, Soesdyke Linden Highway. The contract was awarded to the third lowest bidder in the sum of \$2.485M by the Regional Tender Board on the basis that the contractor was awarded the contract for the construction of the bridge since the work on these two projects had to be done simultaneously.

1231. The contract for the construction of a revetment at Regional Office, Paradise East Coast Demerara was awarded to the seventh of eight bidders in the sum of \$3.007M. The Tender Board recommended this bidder based on his track record. The Head of the Budget Agency explained that the six lower bids were very low as compared with the Engineer's estimates of \$3.384M. The rising costs of materials were also taken into consideration. Notwithstanding, the works were physically verified.

1232. The contract for the Rehabilitation of West Sideline trench, Graham Street, Plaisance, East Coast Demerara was awarded to the lowest of six bidders in the sum of \$2.421M. Approval was given for an additional 570 rods to be rehabilitated, resulting in an increase cost of \$969,000 giving a revised contract sum of \$3.390M. As at 31 December 2004, the amount of \$3.089M was paid to the contractor.

1233. The contract for the rehabilitation of the Middle Walk Trench at Nabacalis East Coast Demerara was awarded to the lowest of seven bidders in the sum of \$4.212M. As at 31 December 2004 the sum of \$4.130M was paid to the contractor.

Subhead 25001 – Furniture and Equipment (Education)

1234. The sum of \$5M was voted for the purchase of desks, benches, cupboards, chalk boards, tables, chairs and tools for the Practical Instruction Centre. The full amount was expended as follows:

Description	Amount \$'000
Construction of school furniture	3,491
Purchase of computer for Education Dept.	161
Purchase of tools, desks and chairs	1,348
Total	5,000

1235. The contract for the construction of school furniture was awarded to the lowest of 3 bidders in the sum of \$3.5M. As at 31 December 2004 amounts totalling \$3.491M were paid to the contractor. The furniture was received and taken into account.

1236. Amounts totalling \$1.348M were expended on the purchase of tools, desks and chairs. These purchases were done in accordance with the tender board procedures and stores regulations. All items purchased were taken into stock. However, the items purchased could not be verified with the stores records since they were destroyed during the flood in 2005.

Subhead 25002 – Office Furniture and Equipment

1237. The sum of \$.500M was voted for the purchase of desks, chairs, cabinets, cupboards, calculators, fans, typewriters and refrigerators. Amounts totalling \$0.499M were expended on the purchase of calculators, desks, chairs, suite and fans to improve the office facilities at the Regional Administrative Office. These items were verified as having been received and properly brought to account.

Subhead 25003 – Equipment (Health)

1238. The sum of \$2M was voted for the purchases of two solar systems for Dora and Laluni Health posts and one radio communication set for an ambulance. The contract for the supply and installation of the solar systems with accessories for the Health Outposts were awarded to the lowest bidder in the sum of \$1.497M. As at 31 December 2004, amounts totalling \$1.497M were expended on the purchase of two solar systems which were received and properly brought to account.

1239. The contract for the supply of one radio communication set was awarded to the lowest bidder in the sum of \$495,200. A cheque was drawn on 4 October 2004 in the sum of \$495,200 but the radio communication set was never purchased and was re-budgeted for in 2005. However, there was no evidence to indicate that the amount of \$495,200 was refunded to the Consolidated Fund. As a result, the Appropriation Account was overstated by the amount of \$495,200.

Subhead 25004 – Furniture and Equipment (Health)

1240. The sum of \$.600M was voted for the purchase of examination and dental couches, desks, chairs and beds. As at 31 December amounts totalling \$.600M were expended on construction of benches, purchase of stove, refrigerator, writing desks and three suites for Health Centres in the Region. The items purchased were received and taken into stock. However, the items could not have been verified with the stores records since they were destroyed during the flood.

AGENCY 75 & DIVISION 535
REGION 5 - MAHAICA/BERBICE

Current Expenditure.

1241. In my 2002 Report, it was stated that an amount of \$230,000 was misappropriated from the salaries bank account and that the Police were investigating the matter. Evidence was seen where the Head of the Budget Agency wrote to the Police enquiring about the status of the matter but no response was received. Furthermore, a loss report was sent to the Finance Secretary. However, no response was seen from the Finance Secretary, even though, according to the Head of Budget Agency, reminders were also sent.

The Audit office recommends that the Regional Administration continue to aggressively pursue this matter at the levels of the Police and Finance Secretary in order to bring it to closure. (2004/224)

1242. Amounts totalling \$5.059M were refunded as unclaimed wages and salaries for 2004. However, the Regional Accounting Unit did not maintain an unclaimed wages and salaries register to monitor such transactions. In a related matter, the late notification of Pay Changes resulted in the refund of only net salaries. The deductions were inadvertently paid over to the relevant agencies and up to the time of reporting were not refunded. The Audit Office's review indicated that it took on average three months for the necessary pay changes to be made to the Administration's payroll.

The Audit Office recommends that the Regional Administration put in place mechanism to ensure that pay change notifications are communicated to the accounting unit in sufficient time to allow for timely adjustments to the payroll. (2004/225)

1243. Except for the National Insurance Scheme (NIS), there was no evidence that the Regional Administration took steps to recover deductions that were paid over to various agencies, since the year 2002. The failure to recover the deductions has also resulted in the overstatement of the Appropriation Accounts.

The Audit Office again recommends that the Regional Administration aggressively follow up with the agencies concerned with the view of recovering all overpayments made over the years. (2004/226)

1244. A comparison of the authorised staffing as shown in 2004 Estimates of Expenditure with the actual Staff Employed by the Region in December 2004 revealed a Vacancy of 53%. In addition, the authorized staffing did not include teachers who numbered 794. The Regional Administration addressed this matter in a letter to the Ministry of Finance, but a response was not received.

In order to ensure a meaningful comparison between the actual staffing, the Audit Office recommends that the Head of the Budget Agency approach the Ministry of Finance with a view to include all categories of employees in the estimates. (2004/227)

1245. Cheque Orders are required to be cleared within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, in 50% of the cases, the Regional Administration exceeded that deadline. Also, at the time of reporting there were five cheque orders totalling \$336,165 for the year 2003, which remained outstanding and two amounting to \$563,398 that were still not cleared for the year 2004. The Head of Budget Agency explained that the cheque orders were misplaced and efforts are being made to have same reconstructed.

As in my 2003 report the Audit Office again recommends that the Regional Administration put in place mechanisms to carefully monitor the status of all cheque orders issued in order to ensure that they be cleared within the stipulated time frame. (2004/228)

The Audit Office also recommends that the Regional Administration investigate all outstanding cheque orders to ensure that it received full value for the amount expended and communicate the results to the Audit Office as early as possible. (2004/229)

1246. Amounts totalling \$4.245M were expended on fuel and lubricants. However, log books were not presented for ten of the eleven vehicles and equipment under the control of the Regional Administration. In the circumstances, it could not be satisfactorily determined whether effective control was exercised over the use of these vehicles.

The Audit Office again recommends that the Head of the Budget Agency put systems in place for Log Books to be maintained for all vehicles and equipment used in the Region. (2004/230)

1247. Amounts totalling \$45.487M were expended on the Rental and Maintenance of Buildings. The following gives a breakdown of the expenditure:

Description	Amount \$'000
16 Schools	19,728
8 Health Centres	6,434
Administrative Buildings	4,729
Hospitals	2,383
6 Living Quarters	2,298
1 Health Office	1,096
Miscellaneous Contracts	3,593
Purchases	5,226
Total	45,487

1248. Sixteen contracts were awarded in the sum of \$19.820M for the Rehabilitation of sixteen schools. All of these contracts were awarded to the most competitive bidders.

1249. Eight contracts were awarded in the sum \$6.550M for the rehabilitation of eight Health Centres. Six of these contracts were awarded to the most competitive bidders. The other two contracts were awarded to the second lowest bidder in the sum of \$524,000 and \$598,000 respectively on the grounds that the lowest bidder's performance was below average and his duration was too long and the other bidder did not pre-qualify and therefore should not be considered.

1250. Six contracts were awarded in the sum of \$4.928M for the running maintenance, repairs and rehabilitation of the Administration Office buildings. One of these contracts was awarded to the second lowest bidder in the sum of \$3.7M on the grounds that the lowest bidder was disqualified. As at 31 December 2004, amounts totalling \$4.729M were paid to the contractors.

1251. Two contracts were awarded in the sum of \$2.383M for the rehabilitation of Fort Wellington Hospital to the most competitive bidders. As at 31 December 2004, the full contract sums were paid.

1252. Six contracts were awarded in the sum of \$2.638M for the rehabilitation of six living quarters. All of these works were awarded below the Regional Tender Board limit.

1253. The rehabilitation of the Health Inspectors Office was awarded in the sum of \$1.1M to the lower of the two bidders. As at 31 December 2004, the full contract sums were paid.

1254. The above works were verified as having been completed and generally confirms to specifications.

1255. Amounts totalling \$86.742M were expended on the Maintenance of Infrastructure. The following gives a breakdown of the expenditure:

Description	Amount \$'000
Maintenance of thirty-two D & I Systems – canals and drains	33,686
Maintenance and upgrading of twelve roads and streets	32,598
Maintenance of thirteen D & I Structures – sluices, culverts, revetment.	8,000
Rehabilitation of six bridges	7,809
Maintenance of three embankments	3,045
Miscellaneous contracts	1,044
Purchases	560
Total	86,742

1256. Thirty-two contracts were awarded in the sum of \$34.069M to the most competitive bidders for the maintenance of thirty-two drainage and irrigation systems, which includes canals and drains. These works involves deweeding and desilting within the residential areas of the ten Neighbourhood Democratic Councils, monthly manual deweeding of canals in the Mahaica and Mahaicony farm lands and mechanical deweeding and rehabilitation of canals in the Mahaica and Mahaicony farms lands. Physical verification of the drainage and irrigation works were not carried out since the works were completed long before the audit visit. Nevertheless, reliance was placed on the works committee certificate of satisfactory completion. As at 31 December 2004, amounts totalling \$33.686M were paid to the contractors.

1257. Verification of the above works revealed that two 19'' HDPE tubes, which were installed at Esau and Jacob to Bara Bara Flood Embankment, were missing. These tubes were valued at \$300,000. The Head of Budget Agency explained that this matter was reported to the police and investigations are continuing.

1258. Twelve contracts were awarded for the sum of \$33.010 M for the Maintenance and Upgrading of twelve Roads and Streets to the most competitive bidders except for the maintenance of Esau and Jacob access road which was awarded to the higher of the two bidders at the sum of \$1.745 M on the grounds that both bidders were above the Engineer's estimate \$1.745M. The Tender Board recommended that the higher of the two bidders of \$2.368M be awarded the contract at Engineer's estimate. The lower bidder's price was \$1.830M. The maintenance of Champagne Access Road was awarded to the second lowest bidder at the Engineer's estimate of \$1.210M on the grounds that members of the Regional Tender Board were of the opinion that because of the location of Esau and Jacob road and the contractor was only given one job, he should be recommended at the Engineer's price. As at 31 December 2004, amounts totalling \$32.598M were paid to the contractors.

1259. The above works were verified as having been completed and generally confirms to specifications.

1260. Thirteen contracts were awarded in the sum of \$8.243M for the maintenance of thirteen, drainage and irrigation and other structures to the most competitive bidders. These works were completed and physically verified. As at 31 December 2004, amounts totalling \$8M were paid to the contractors.

1261. Six contracts were awarded in the sum of \$7.819M for the rehabilitation of six bridges to the most competitive bidders. As at 31 December 2004, amounts totalling \$7.809M were paid to the contractors. These works were completed and physically verified.

1262. Three contracts were awarded in the sum of \$3,045M for the maintenance of three embankments to the most competitive bidders. As at 31 December 2004, full contract sums were paid to the contractors. These works were verified and confirms to specifications.

Capital Expenditure

Subhead 1100600 – Bridges

1263. The sum of \$8M was allocated for the construction of bridges at Carpen Turn, Blairmont and at De Hoop Branch Road. Amounts totalling \$7.459M were expended on the construction of the following:

Description	Amount \$'000
RC Culvert at Carpen Turn - Blairmont RC Culvert at Dehoop Branch Road	3,837 3,622
Total	7,459

1264. The construction of RC culvert at Carpen Turn, Blairmont was awarded to the second lowest tender in the sum of \$3.842M on the grounds that the second lowest bidder has more experience and is more efficient. This comment does not fit into the context because the lowest bidder is a proven high quality contractor as was quoted in the fourth Tender Board Minutes in 2003 in which he was awarded to construct a RC culvert at Ithaca Public Road. As at 31 December 2004, amounts totalling \$3.837M were paid to the contractor.

1265. The construction of the RC culvert at De Hoop Branch Road was awarded in the sum of \$3.788M to the highest of three bidders on the grounds that the lowest bidder's quality of work on structures was not of the best. The second lowest bidder was already recommended for a major structure and both structures would have to be done simultaneously. Hence, it was awarded to the highest bidder. As at 31 December 2004, amounts totalling \$3.632M were paid to the contractors. The above works were completed and physically verified.

Subhead 1203600 – Buildings Education

1266. The sum of \$18M was allocated for the completion of the Cotton Tree Primary School (new wing), Construction of new wing at Novar Primary School, Construction of Floor and Enclose lower flat at Moraikobai Primary School, Extension of Hopetown Practical Instruction Centre and payment of retention. Amounts totalling \$17.982M were expended as follows:

Description	Amount \$'000
Extension of Hopetown Practical Instruction Center	6,786
Completion of the Cotton Tree Primary School (new wing)	4,032
Enclosure of Moraikobai Primary School.	3,749
Construction of new wing for Novar Primary School.	3,296
Retention Payment – Lower flat floor of Cotton Tree Primary School Concrete Slab.	119
Total	17,982

1267. The above projects were awarded to lowest bidder in the sum of \$6.785M, \$4.034M, \$3.999M and \$3.296M respectively.

1268. Retention payment was made for lower flat floor of Cotton Tree Primary School concrete slab in the sum of \$119,000. This project was completed in 2003.

1269. In relation to the extension of Hopetown Practical Instruction Centre revealed an overpayment of \$184,031. The Head of the Budget Agency gave the assurance that the amount would be recovered from the contractor.

1270. All of the above works were physically verified as completed and generally confirms to specifications.

Subhead 1203700 – Buildings (Health)

1271. The sum of \$3M was allocated for the Extension of the Dental Department at Fort Wellington Hospital. The full amount was expended. This project was awarded to the lower of the two bidders. The work was physically verified as completed and generally confirms to specifications.

Subhead 1300900 – Drainage and Irrigation

1272. The sum of \$35M was allocated for the Construction of Pipe culvert – Bath/Industry Canal and reinforced concrete culvert – Mahaicony Branch Road, Manual deweeding of Mahaicony Creek Flood Embankment – Bara Bara to Esau and Jacob, Construction of Revetment at Bellamy Canal – Mahaicony end, Outfall channel – Rosignol Sluice and No. 8/9 Village, Extension of Yankee Branch Canal and Perth/Biaboo Main Canal. Amounts totalling \$34.915M were expended as follows:

Description	Amount \$'000
Extension of Perth Biaboo Canal	7,544
Extend Flood Embankment at Bara Bara to Esau & Jacob	6,199
Deweeding of Mahaicony Creek – 20 miles	4,724
Construction of 200' GH revetment at Bellamy Canal	4,547
Construction of RC culvert with control at Mahaicony Branch Road	3,789
Installation of Pipe Culvert at Bath Canal.	3,591
Extension of the Yankee Canal	2,916
Construction of 100' GH revetment at No. 8/9 Village.	1,605
Total	34,915

1273. No work was done on the Outfall Channel at Rosignol Sluice and was not budgeted for in the 2005 estimates. Deweeding of Mahaicony Creek, Installation of Pipe Culvert at Bath Canal and Construction of 100''ft Greenheart revetment at No. 8/9 Villages, were awarded to the most competitive bidders.

1274. The reasons for the contracts being awarded to the second lowest and third lowest bidders were that the most competitive bidders prices were unrealistic, were awarded enough projects or were unable to execute the jobs.

1275. The above works were verified as completed and generally confirms to specifications.

Subhead 1400800 – Roads

1276. The sum of \$33.350M was allocated for the construction and rehabilitation of Community Roads at Ithaca, Shieldstown, Rosignol, No. 2/3 and No. 8/9 Villages, Weldaad, Woodley Park, Hopetown, Bushlot, Bel Air, No. 41, Lichfield, Strathcampbell, Champagne, Calcutta and Broken Water Land and Payment of Retention. Amounts totalling \$30.529M were expended as follows:

Description	Amount \$'000
Construction of Access Road at Champagne	5,145
Construction of Middle Dam Bushlot	3,938
Construction of First Cross Street No. 10 Village	2,656
Construction of Paris Street No. 22 Bel Air	2,056
Application of DBST to Totaram Street in Shieldstown	1,958
Const. of 1st Cross Street, North of the Public Road No. 2/3 Village	1,831
Construction of Ferguson Street in Hopetown.	1,759
Construction of Street north of the Public Road No. 8/9 Village.	1,624
Construction and Application of DBST to Sydney Dam, Woodley Park.	1,612
Construction of Mc Ray Street, Rosignol.	1,597
Construction of 1st Cross Street, at Calcutta Village, ECD.	1,324
Construction of 1st Street North, No. 41 Village, WCB.	1,301
Construction of 1st Cross Street, (Access Street) at Lichfield	1,267
Construction of Herbert Street in Ithaca	1,072
Construction of Street at Broken Water Land	1,064
Construction of street at Stratcampbell Village.	325
Total	30,529

1277. No works were done on Community Roads in Weldaad nor were these re-budgeted for in 2005.

1278. Contracts valued at \$22.360M were awarded for the construction of eleven streets and dams to the most competitive bidders. As at 31 December 2004, amounts totalling \$20.941M were paid to the contractors. The works were completed and physically verified.

1279. Construction of Access Road at Champayne, Ferguson Street in Hopetown and Herbert Street in Ithaca were awarded to the higher of two bidders in the sum of \$4.745M, \$1.905M and \$1.139M respectively on the grounds that the lower of the two bidders were unable to execute the projects.

1280. Construction and application of DBST to Sydney Dam in Woodley Park was awarded in the sum of \$1.617M to the second of the three bidders on the grounds that the lowest bidder was given nine other projects.

1281. The above works were verified as completed and generally confirms to specifications.

1282. The sum of \$18M was allocated for the rehabilitation works and extension of De Hoop Branch Road to river landing bringing the total project cost to date to \$55.569M. Amounts totalling \$17.976M were expended as follows:

Description	Amount \$'000
Construction of 3000' of road from Little Biaboo to Big Biaboo in Dehoop	8,915
Construction of 3279' of road to join two sections of Dehoop Branch Road.	8,790
Purchases	271
Total	17,976

1283. The projects above were awarded to the lowest bidders in the sum of \$8.915M and \$8.793M respectively. Only two quotations were seen for the Purchasing of a 24" N12 Air Chamber Ultra Pipe. Nevertheless, the works carried out and the items purchased were physically verified.

1284. The above works were verified as completed and generally confirms to specifications.

1285. The sum of \$10M was allocated for the upgrading of Roads at Bath Settlement, Bushlot and Mahaicony Housing Schemes. Amounts totalling \$7.859M were expended on the upgrading of roads in Bush Lot, Bath and Mahaicony Housing Schemes. The contracts were awarded to the most competitive bidder. As at 31 December 2004, amounts totalling \$7.859M were paid to the contractors and the works were physically verified as having been completed.

Subhead 25038 – Furniture (Education)

1286. The sum of \$3M was allocated for the purchase of desks, benches, tables, chairs and nursery sets. Amounts totalling \$2.998M were expended for the supply of school furniture, living room suite and whirlpool refrigerator. The items purchased were verified as having been received and properly brought to account.

Subhead 2503900 - Office Furniture and Equipment

1287. The sum of \$10.650M was allocated for the purchase of a photocopying machine and chairs. Amounts totalling \$648,000 were expended on the above allocation. However, no bill was seen for the purchase of the photocopying machine. The items were verified as being received and properly brought to account.

Subhead 25040 - Furniture and Equipment (Health)

1288. The sum of \$3M was allocated for the purchase of ECG Machine, Delivery beds, Suction Machines, Steriliser, Ultra Sound hand piece, Amalgamator, Chairs, Cabinets, and Gas Stoves. Amounts totalling \$2.999M were expended for the purchase of the above items except for the gas stove. However, an examination of two vouchers valued at \$234,951 for the purchase of twenty sitting chairs and a computer system were not supported by bills/receipts. As a result, it could not be easily determined, whether the items purchased were the ones supplied.

AGENCY 76 & DIVISION 536
REGION 6 – EAST BERBICE CORENTYNE

Current Expenditure

1289. A comparison of the authorised staffing as shown in the 2004 Estimates of Expenditure with the actual staff employed as at December 2004, revealed a vacancy rate of 16%. The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance. In addition, the authorised staffing did not include teachers in the Region who numbered 1,258. The Head of Budget Agency explained that corrective action has been taken with effect from 2006.

1290. The Salaries bank account No. 3070 reflected an overdraft of \$1.058M as at 31 December 2004 and was last reconciled to June 2003. The Head of Budget Agency explained that the necessary action will be taken to reconcile this account and to have it closed.

In view of the fact that the above account is no longer in use, the Audit Office recommends that the Regional Administration investigate this overdraft and takes steps to close the account. (2004/231)

1291. For the period under review, amounts totalling \$10.297M were refunded as unclaimed salaries of which sums totalling \$6.173M relates to the Education Department. The Head of the Budget Agency explained that this was due mainly to the late submission of information relating to teachers of the personnel section.

The Audit Office recommends that the Regional Administration put in place mechanism to expedite the flow of information from the various schools to the personnel section so that the necessary pay changes can be made as early as possible. (2004/232)

1292. As in the case of 2003 there was no evidence that the Regional Administration took steps to recover the related deductions from the unclaimed wages and salaries that were paid over to various agencies. The failure to recover the deductions would result in not only overpayment to agencies concerned but also an overpayment in the Appropriation Accounts.

The Audit Office recommends that the Regional Administration aggressively follow up with the agencies concerned with a view to recovering all overpayments. (2004/233)

1293. As a result of late notification of pay changes amounts totalling \$.646M were overpaid to eight officers who had their services terminated during the period under review. It should be noted that two of these officers continued to receive salaries after three months of their termination of services, indicating significant weaknesses over internal control over pay changes.

The Audit Office recommends that an efficient system over paychanges be implemented and that the Regional Administration take action to effect full recovery of the overpaid amounts. (2004/234)

1294. The amounts of \$58,023 and \$99,468 were paid to a senior official of the Region as commuted travelling allowance for the years 2003 and 2002 respectively for the use of his car in the performance of official duties. However, he was also provided with a full time use of a state vehicle and a chauffeur. This matter was brought to the attention of Ministry of Local Government and Regional Development which pays the salary of the officer. However, at the time of reporting, the amounts in question were not recovered.

The Audit Office recommends that the Regional Administration aggressively follow up with the Ministry of Local Government and Regional Development with a view of recovering the overpayment. (2004/235)

1295. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts and other supporting documents. However, based on sample checks carried out, cheque orders were being cleared on average of forty four days after they were issued. In addition, at the time of reporting three hundred and three cheque orders valued at \$77.903M remained outstanding of which one hundred and fifty three cheque orders totalling \$53.377M were in respect of the year under review. Out of the 153 cheque orders, fifty-four totalling \$14.239M and ninety-nine totalling \$39.139M were in respect of purchases and salaries respectively. In the absence of supporting documents to substantiate payments made, it could not be determined whether value was received for the amounts expended on these cheque orders. This state of affairs should be viewed seriously since it represents a lack of accountability for public resources.

The Audit Office recommends that the Regional Administration put in place mechanisms to carefully monitor the status of all cheque orders issued in order to ensure that they are cleared within the stipulated time frame. (2004/236)

The Audit Office also recommends that the Regional Administration investigate all outstanding cheque orders and the results communicated to the Audit Office as early as possible. (2004/237)

1296. Of the forty-three serviceable vehicles and equipment for which log books were required to be maintained, log books were not presented for thirty-five vehicles and equipment. The Head of Budget Agency explained that the non presentation of log books will be investigated and the results be communicated to the Audit Office.

1297. Amounts totalling \$37.271M were expended on the Rental and Maintenance of Buildings. The following is a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation of eleven Schools	13,303
Rehabilitation three Hospital and two Health Centers	11,691
Rehabilitation of four Living Quarters	3,860
Rehabilitation of two Offices	2,436
Rehabilitation of light town Sluice Door	790
Miscellaneous works below \$450,000	3,543
Purchases	1,648
Total	37,271

1298. Twenty-six contracts were awarded for the above works, three of these were not awarded to the lowest bidder, while the contract for the rehabilitation of Port Maurant Hospital, Block "A" RDC Building, Lower Corentyne Secondary School were awarded by Tender Board to the second lowest, fourth lowest and second lowest bidders in the sums of \$1.525M, \$1.600M and \$0.558M respectively on the basis that the lower bidders had outstanding jobs. As at 31 December 2004, these works were completed and physically verified

1299. Amounts totalling \$75.932M were expended on the Maintenance of Infrastructure. The following rehabilitation works were executed for this sum.

Description	Amount \$'000
20 Contracts within BBP Areas	25,851
Rehabilitation of five oads	15,928
Clean Manarabisi Main Canal	7,252
Three contracts within No. 52 – No. 74 Areas	5,796
Rehabilitation and repairs to three bridges	3,074
Clean Don Robin to Sea well Canal	2,295
Const. of two Sanitary Blocks at Massiah & No. 43 Primary School	2,295
Two Contracts for the construction and rehabilitation of fences	1,351
Weed and Clean Letter Kenny Main Drain	1,305
Construction of concrete walk way at Mibicuri Hospital	1,067
Repairs to Leds Primary School	862
Construction of Car Park in RDC 6 Compound	849
Clean No. 44 – No. 51 Façade Canal	760
Construction of stage for National Events	688
Rehabilitation of Moleson Creek No. 3 Culvert	637
Eight Contracts between \$180,000 - \$450,000	2,701
Twelve contracts below \$180,000	925
Purchases	2,521
Total	75,932

1300. The above works were executed by thirty-five contracts valued at \$69.785M. However, sixteen of these contracts were not awarded to the most competitive bidders on the basis that six were deemed unrealistic, two had outstanding jobs, six were not pre-qualified and two did not include the 5% unforeseen clause. With the exception of weeding and cleaning these works were physically verified and conformed to the specification contained in the respective bills of quantities and contract documents. The items purchased were also verified as having been received and properly brought to account.

1301. The sum of \$113.223M was budgeted for security services. Amounts totalling \$109.833M were expended, of which \$105.381M were for payments to the United Associates Security and Domestic Services Inc., while \$4.452M were for payments to RK Security Services.

1302. Cabinet approval dated 14 January 2003 was given for the hiring of two hundred and ninety two security guards. However, for the period under review it was noted that the Region hired two hundred and ninety-five guards, an excess of three guards. No approval was seen for the hiring of these three extra guards nor was a contractual agreement seen for the year under review. In addition, there was no evidence to determine whether the services of all two hundred and ninety-five guards were indeed employed during the year.

The Audit Office recommends that a system be put in place by the Regional Administration to monitor the services of these guards to ensure services received for sums expended. (2004/238)

Stores and Other Public Property

1303. The Region operates six stores. However, it was still to adhere fully to the requirements of stores regulations in that with the exception of Canje Stores, no stores ledgers were being maintained at the Regional Accounting Unit to provide for an independent check on the bin cards kept by the storekeepers.

1304. In addition, it was noted that adequate storage space was not available at the New Amsterdam Hospital, Whim and Education stores contrary to stores regulations. Also, it was noted that the Electrical Stock Ledger at the New Amsterdam Hospital was not maintained for the period reviewed.

Capital Expenditure

Subhead 11007 – Bridges

1305. The sum of \$9M was voted for the construction of bridges at Germania No.1, Germania No. 2 and Ma Retraite. Amounts totalling \$3.480M were expended as follows:

Description	Amount \$'000
Rehabilitation of Germania No. 1 bridge	1,239
Rehabilitation of Germania No. 2 bridge	1,227
Rehabilitation of Ma Retraite No. 1 bridge	1,014
Total	3,480

1306. The contract for the rehabilitation of Germania No. 1 Bridge was awarded to the third lowest bidder in the sum of \$1.363M against the Engineer’s estimate of \$1.897M on the basis that the lowest bidder’s price was unrealistic and the second lowest bidder had refused the job. As at 31 December 2004, the amount of \$1.239M, representing measured works, were paid to the contractor. The works were completed and verified according to the specifications of the contract.

1307. The contract for the rehabilitation of Germania No. 2 Bridge was awarded to the second lowest bidder in the sum of \$1.350M against the Engineer’s estimate of \$1.888M on the basis that the lowest bidder refused the job. As at 31 December 2004, the amount of \$1.227M representing measured works were paid to the contractor. The works were completed and verified according to the specifications of the contract.

Subhead 12038 – Buildings Administration

1308. The sum of \$2.8M was voted for the rehabilitation of Regional Democratic Council Region 6 Block “B” Building and the construction of Cattle Pound at No. 46 Village. Amounts totalling \$1.225M were expended as follows:

Description	Amount \$'000
Rehabilitation RDC 6 block “B” building roof	569
Construction of No. 46 Cattle pound	561
Consultancy Fees – Rehabilitation of RDC6 block “B” building roof	60
Preparation of tender documents (10 copies)	35
Total	1,225

1309. The contract for the rehabilitation of RDC 6 Block ‘B’ building roof was awarded to the sole bidder in the sum of \$1.867M against the Engineer’s estimate of \$1.994M. As at 31 December 2004 the work was completed and the amount of \$0.569M was paid to the contractor being measured works. The works were verified as completed and generally confirmed to specifications.

1310. The contract for the construction of No. 46 Cattle pound was awarded to the lowest of three bidders in the sum of \$0.608M. As at 31 December 2004 the works were completed and the amount of \$0.561M was paid to the contractor being measured works. The works were verified as completed and generally confirmed to specifications.

Subhead 12039 Buildings - Education

1311. The sum of \$27M was voted for the rehabilitation and extension of Port Mourant Primary School, Construction of Port Mourant Nursery School – Phase 2, rehabilitation of Industrial Arts building at Winifred Gaskin Memorial School, refurbishing of Laboratory at Central Corentyne Secondary School, refurbishing of Laboratory at the Black Bush Polder Secondary School, Construction of Glasgow Nursery School and payment of retention. Amounts totalling \$12.303M were expended as follows:

Description	Amount \$'000
Rehabilitation and Extend Port Mourant Primary School	4,387
Construction of Port Mourant Nursery School (phase 2)	3,220
Rehabilitation of Roof and other works at Mibicuri Primary School	1,937
Refurbishing of Laboratory – BBP Secondary School	1,036
Refurbishing of Laboratory – Central Corentyne Secondary School	646
Rehabilitation of New Amsterdam Practical Instruction Centre	141
Rehabilitation of Port Mourant Nursery School	122
Consultancy Services:	
Port Mourant Primary, Lab at BBP & Lab at Central Corentyne Sec. School	432
Port Mourant Nursery School	195
Renovation of Roof and other works at Mibicuri and Tain Primary Schools	142
Miscellaneous (Publication of Tenders)	45
Total	12,303

1312. The contract for the rehabilitation and extension of Port Mourant Primary School was awarded to, the lowest of five bidders in the sum of \$4.951M against the Engineer's estimate of \$5.991M. There was an overpayment of \$46,904 for works not completed. As at 31 December 2004 the works were completed and the amount of \$4.998M was paid to the contractor. The works were verified as completed and generally confirms to specifications.

1313. The contract for the construction of Port Mourant Nursery School (Phase 2) was awarded to the lowest of three bidders in the sum of \$3.523M against the Engineer's estimate of \$5.628M. The remaining work to complete the school was deemed Phase 2. The work in this Phase was mainly ceiling, rainwater installation, plumbing installation, electrical installation and painting. The external work entailed mainly Storm water drains, septic tank and timber water trestle. Phase one of this Project was done and verified in 2003. As at 31 December 2004, the work was completed and the amount of \$3.220M was paid to the contractor. The works were verified as completed and generally confirms to specifications.

1314. The contract for the rehabilitation of roof and other works at Mibicuri Primary School was awarded to the sole bidder in the sum of \$1.983M. The Engineer estimate was \$1.999M. This contract was not budgeted for and there was no evidence that approval was granted for a change in Programme to accommodate this expenditure. As at 31 December 2004, the work was completed and the amount of \$1.937M was paid to the contractor. The works were verified as completed and generally confirms to specifications.

1315. The contract for the refurbishing of laboratory at Black Bush Polder Secondary School was awarded to the highest of the three bidders in the sum of \$0.933M against the Engineer's estimate of \$0.993M. The reasons for this were that the lowest and second lowest bidders did not submit bid securities. In addition, there was a variation of \$0.103M resulting in a revised contract sum of \$1.036M. However, an approval for the variation was not seen. As at 31 December 2004, the works were completed and the amount of \$1.036M was paid to the contractor. The works were verified as completed and generally confirms to specifications.

1316. The contract for the refurbishing of laboratory at Central Corentyne Secondary School was awarded to the lowest of five bidders in the sum of \$0.716M against the Engineer's estimate of \$0.873M. As at 31 December 2004, the works were completed and the amount of \$0.647M was paid to the contractor. The works were verified as completed and generally confirms to specifications.

1317. Two contracts valued at \$11.337M were awarded for the rehabilitation of New Amsterdam Instruction Centre and Port Mourant Nursery School in 2003. As at 31 December 2003, amounts totalling \$10.033M were paid. During the period under review, amounts totalling \$0.263M were paid bringing the total sum of \$10.296M paid as at 31 December 2004, while the sum of \$.195M represents a balance on account for consultancy services rendered for the rehabilitation of Port Mourant Nursery School in 2003 now being paid in 2004.

Subhead 12040 - Buildings (Health)

1318. The sum of \$8M was voted for the rewiring of Skeldon Hospital, construction of incubator room at the Skeldon Hospital, rehabilitation of New Amsterdam Hospital and payment of retention. Amounts totalling \$6.021M were as follows:

Description	Amount \$'000
Electrical installation works at Skeldon Hospital	3,574
Rehabilitation of New Amsterdam Hospital	1,534
Rehabilitation and Extend Port Mourant Mortuary	151
Consultancy Services – Occupational Health Department	741
Publication of tenders	21
Total	6,021

1319. The contract for the Electrical Installation works at Skeldon Hospital was awarded to the sole bidder in the sum of \$3.574M against the Engineer's estimate of \$2.884M. A physical inspection of the works revealed an overpayment of \$1.413M. The Head of Budget Agency explained that the works will be re-verified with a view to identify the overpayments. As at 31 December 2004, the works were not completed and the amount of \$3.574M was paid to the contractor.

1320. The Superintendent of Works inspected the works with us and agreed that the works were indeed incomplete and not completed as represented in the payment voucher approved. At the time of writing this report, the money overpaid was not refunded to the Region nor was the outstanding works completed.

1321. The contract for the rehabilitation of New Amsterdam Hospital was awarded to the lower of two bidders in the sum of \$1.575M against the Engineer's estimate of \$1.775M. As at 31 December 2004, the work was completed and the amount of \$1.534M was paid to the contractor being measured works. The work was verified as completed and generally confirms to specifications.

1322. In relation to the rehabilitation and extension of Port Mourant Mortuary, the contract was awarded in the sum of \$3.016M in 2003. As at 31 December 2003, amounts totalling \$2.828M were paid. During the period under review, an amount of \$150,826 was paid bringing the total sum of \$2.979M paid as at 31 December 2004.

Subhead 13010 - Drainage & Irrigation

1323. The sum of \$65M was voted for the construction of Sluice Door at Eversham, construction of bridge at Longsdale, construction of trash rack at Manarabisi and rehabilitation of Canals at Caracas/Lochaber, Maida/Kilmarnock, Letter Kenny, Eversham/No. 35 and Lighttown/Plegtanker. In addition there was a supplementary provision of \$25M increasing the voted provision to \$90M. Amounts totalling \$89.288M were expended as follows:

Description	Amount \$'000
Rehabilitation of Drainage Systems in Black Bush Polder	23,766
Rehabilitation of Drainage Systems within Corentyne	18,356
Rehabilitation of Drainage Systems within No.52/74 areas	14,797
Construction of Slince at Sandvoort	7,982
Construction of Drainage Culvert at Belvedere	5,382
Excavation of Drainage Systems at East Bank Berbice	5,215
Construction of bridge at Lonsdale	4,420
Excavation of Drainage Systems in west Canje	2,456
Excavation of Drainage Systems in CWC.	1,996
Surveying of outfall channels in Region 6	1,900
Excavation of Drainage Systems at Don Robin	1,718
Construction of Manarabisi Trash Rack	1,300
Total	89,288

1324. Provisional and contingency sums totalling \$3.600M were paid to the contractor. However, no details of works carried out to substantiate the amount paid were seen. As a result it could not be determined whether value was received for the monies expended. The Head of Budget Agency explained that the works will be re-verified with a view to identify the overpayments as to take the necessary corrective action.

1325. In relation to the drainage systems in Black Bush Polder, twenty-eight contracts valued at \$27.397M were awarded to five contractors for the rehabilitation works. A scrutiny of the related tender documents revealed that all the contracts were awarded to the most competitive bidders. As at 31 December 2004, the works were completed and amounts totalling \$23.766M were paid to the contractors. The works were verified as completed and generally confirms to specifications.

1326. Five contracts valued at \$18.898M were awarded to three contractors for the rehabilitation of drainage systems in various areas in the Corentyne. Included in the sum of \$18.898M were four contracts not awarded to the most competitive bidders while the contract for the excavation of Bush lot East Drainage Canal was awarded to the sixth lowest of eight bidders in the sum of \$6.799M against the Engineer's estimate of \$8.516M. The reason for this were that the lowest bidder's price was unrealistic, the second and third lowest bidder submitted incomplete bids, the fourth lowest bidder never did job of this nature before and the fifth lowest bidder had invalid NIS Certificate. As at 31 December 2004, the entire contract sum was paid and the works were completed and physically verified.

1327. The contract for the Excavation of letter Kenny West Drainage Canal was awarded to the fifth lowest of six bidders in the sum of \$4.533M against the Engineer's estimate of \$5.592M. The reasons for this were that the lowest, second lowest and fourth lowest bidders submitted incomplete bids, while the third lowest bidder had invalid NIS Certificate. As at 31 December 2004, the entire contract sum was paid and the works were completed and physically verified.

1328. The contract for the excavation of Crown Dam Fyrish was awarded to the fourth lowest of five bidders in the sum of \$4.196M against the Engineer's estimate of \$4.480M. The reasons for this were that the lowest and second lowest bidders lack experience and the third lowest bidder submitted incomplete bid. As at 31 December 2004, the entire contract sum was paid and the works were completed and physically verified.

1329. The contract for the Excavation of Eversham Drainage Canal was awarded to S. Lorrick, the fourth lowest of seven bidders in the sum of \$1.846M against the Engineer's estimate of \$2.819M. The reason for these were that the lowest and second lowest bidder did not have a 22RB Dragline and the third lowest bidder submitted incomplete bid. As at 31 December 2004, the entire contract sum was paid and the works were completed and physically verified.

1330. In relation to the drainage systems within No. 52/74, a contract for the excavation of No. 51 - No. 52 Façade Canal was awarded to the third lowest of four bidders in the sum of \$7.183M against the Engineer's estimate of \$8.984M due to the lowest bidder being inexperienced while the second lowest bidder has no track record, while a contract for the excavation of No. 66 creek (Facade to Road) was awarded to the third lowest of six bidders in the sum of \$4.489M against the Engineer's estimate of \$5.786M due to the lowest and second lowest bidders submitting incomplete bids and a contract for the excavation of No. 52 – No. 56 (Macunda) Drainage Canal was awarded to the second lowest bidder in the sum of \$3.125M against the Engineer's estimate of \$4.662M, due to the lowest bidder's price of \$1.829M being considered unrealistic. As at 31 December 2004, the full contract sums were paid on these contracts and the works were completed and physically verified.

1331. The contract for the construction of the Drainage Culvert at Belvedere was awarded to the second lowest bidder in the sum of \$5.382M against the Engineer's estimate of \$6.006M. The reason for this was that the lowest bidder's price of \$3.790M was unrealistic. As at 31 December 2004, the work was completed and the entire contract sum was paid to the contractor. The works were physically verified as completed and generally confirms to specifications.

1332. In addition, it should be noted that the following works listed hereunder, were not budgeted for and there were no evidence that approval were granted for a change in program to accommodate these expenditures.

- All Drainage and Irrigation works within Black-Bush Polder area
- Sluice at Sandvoort
- Excavation of No. 51 - No. 52 Facade Canal
- Excavate Bush Lot East Drainage Canal
- Drainage Culvert at Belvedere
- Excavation of No. 66 creek
- Excavation at Crown Dam – Fyrish
- Excavation of No. 52 – No. 56 (Macunda) Drainage Canal
- Excavation of Jackson Creek
- Excavation of Don Robin – Bramfield Drainage Canal
- Excavation of Manchester / Lancaster Drainage Canal

Subhead 14010 – Roads

1333. The sum of \$38.788M was voted for the rehabilitation of roads at Plegtanker/Germania, London Dam- Belvedere, Bangladesh/ Ankerville Link Road, New Scheme Street – Canefield, Gay Park and New Forest, rehabilitation of Mara Road Shoulders and Drains and the rehabilitation of one Road Grader. Amounts totalling \$32.175M were expended as follows:

Description	Amount \$'000
Rehabilitation of New Forest Road	8,908
Rehabilitation of East Bank Berbice Road (Edinburgh – Highberry)	5,787
Rehabilitation of Gay Park Street	4,554
Rehabilitation of Bangladesh to Ankerville Link Road	3,981
Rehabilitation of London Dam - Belvedera	3,354
Rehabilitation of East Bank Berbice Road (Mara Area)	3,002
Repairs to grader	420
Consultancy Services: Rehabilitation of Gay Park Street	405
Rehabilitation of New Forest Road	353
Rehabilitation of New Housing Scheme Street	334
Rehabilitation Bangladesh / Ankerville Road	330
Rehabilitation of London Dam	314
Purchase Hydraulic Pump for Grader #15225	228
Purchase and photocopying documents (Miscellaneous)	205
Total	32,175

1334. The contract for the rehabilitation of New Forest Road was awarded to the lowest of three bidders in the sum of \$3.925M against the Engineer's estimate of \$5.358M. There was an approved variation of \$5M for additional works resulting in a revised contract sum of \$8.925M. All of the above contracts were awarded to the most competitive bidder and were physically verified as completed and generally confirms to specifications.

Subhead 19014 – Land Development

1335. The sum of \$8M was voted for the construction of Roads at Little India, Little Africa and No. 77 Housing Scheme. Amounts totalling \$4.704M were expended on the following contracts which were awarded to the most competitive bidders and were completed and physically verified:

Description	Amount \$'000
Construction of Road at Little Africa Housing Scheme	2,514
Construction of Road at Little India Housing Scheme	1,414
Work Done	268
Consultancy Services: Road at little Africa Housing Scheme	203
Road at Little India Housing Scheme	180
Road at No. 77 Housing Scheme	125
Total	4,704

Subhead 24020 – Land Transport

1336. The sum of \$5M was voted for the purchase of one ambulance for Port Mourant Hospital. Amounts totalling \$4.842M was expended on the purchase and repairs of two separate ambulances. The ambulance purchased was physically verified and the repairs were completed according to the contract specifications.

Subhead 25041 – Furniture and Equipment - Education

1337. The sum of \$4.8M was voted for the purchase of desks, benches, cupboards, chairs, tables, blackboards, screens and nursery sets. Amounts totalling \$4.770M were expended on the following items which were purchased based on the most competitive bids, made according to specifications and were distributed to schools:

Description	Amount \$'000
Purchase 42 cupboards and 184 nursery sets for schools	1,878
Purchase 300 pairs desks and benches A and B type for schools	1,500
Purchase 118 sets tables and chairs for school	897
Purchase 25 blackboard and 25 screen boards for school	495
Total	4,770

Subhead 25043 – Furniture and Equipment (Health)

1338. The sum of \$8M was voted for the purchase of ECG machine, suction machine, autoclaves, oxygen gauge, nebulizers, chairs, desks, and mattresses. Amount totalling \$8M were expended as follows:

Description	Amount \$'000
Purchase of hospital equipment.	5,101
Purchase of office furniture	2,170
Purchase of household furniture	729
Total	8,000

1339. An examination of the above expenditure revealed:

- (a) the amount of \$5.101M was expended on the purchase of one autoclaves, one ECG machine, two suction machines, one x-ray unit, four oxygen gauge and four nebulizers;

- (b) the amount of \$2.170M was expended on the purchase of office furniture including sitting chairs and ten writing desks;
- (c) the amount of \$0.729M was expended on the purchase of household items such as gas stoves, refrigerator and wardrobes; and
- (d) All the items purchased were verified as having been received and properly accounted for.

AGENCY 77 & DIVISION 537
REGION 7 – CUYUNI/MAZARUNI

Current Expenditure

1340. The Regional Administration has been operating significantly below its authorised staffing in that actual staffing in place as at December 2004 was 213 compared with the authorised establishment of 320, giving a vacancy rate of 33%. It was obvious that this situation would have had an adverse effect on the operations of the Region. The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance. In addition, the authorised staffing did not include teachers in the Region who numbered 253.

In order to ensure a meaningful comparison between authorised and actual staffing, the Audit Office recommends that the Ministry of Local Government and Regional Development approach the Ministry of Finance so that teachers can be included in the authorised staffing in the next estimates of expenditure.
(2004/239)

1341. The salaries of sixteen full-time cleaners and caretakers, which totalled \$2.151M, were inappropriately charged to the other charges subhead, Other Goods and Services Purchased. The Regional Executive Officer explained that since the positions were not included in the list of authorized positions, the Public Service Ministry (PSM) was approached with a view to the creation of these posts, but the approval was never received.

The Audit Office recommends that the Regional Administration aggressively follow-up this matter with the PSM with a view of regularising this situation.
(2004/240)

1342. An examination of the schedule of contributors to the National Insurance Scheme revealed that one hundred and eight employees were without NIS numbers, indicating that these employees were not registered with the scheme. It should be emphasized that registration with the Scheme has implications for social security and other benefits.

The Audit Office recommends that the Regional Administration pursue measures to register all staff with the NIS, including conducting registration of staff at the time they are employed, rather than at any later time. (2004/241)

1343. Amounts totalling \$1.979M were refunded to the Sub-Treasury as unclaimed net salaries for 2004. However, the related deductions had been paid over to the various agencies and were not recovered. It should be emphasised that the failure to recover deductions would result in over-payments and a corresponding overstatement of the Appropriation Accounts. The Regional Executive Officer indicated that requests for refunds were made from the related agencies, but only the Dependants' Pension Fund had made refunds.

The Audit Office recommends that the Regional Administration aggressively follow-up with the relevant agencies with a view of recovering all over-payments made to them. (2004/242)

1344. A physical count of all fuel and lubricants carried out on 22 November 2005 revealed a shortage valued \$617,613, as shown below:

Description	Unit	Bin Card Balance	Actual Stock	Shortage	Value \$
Dieseline	Gallons	691	238	453	295,104
Kerosene	Gallons	789	376	413	267,991
Gasoline	Gallons	2,081	2,038	43	35,971
No. 50 SAE Oil	Pints	194	120	74	17,472
20W50 Oil	Pints	45	43Y	2	1,075
Total		3,800	2,815	985	617,613

1345. The Head of the Budget Agency explained that these discrepancies have been coming forward since 2002. Prior to that year, a shortage of gasoline valued at \$1.119M existed and a losses report was filed with the Finance Secretary. However, this matter is still to be finalized. Notwithstanding this, the Regional Administration had opened new bin cards based on a physical count carried out when the discrepancy was discovered and had written off the discrepancy without approval. The additional discrepancy of \$617,613 is also to be investigated and a report made out to the Finance Secretary.

The Audit Office recommends that the Regional Administration:

- *investigate the discrepancy of \$617,613, ensuring that a losses report is prepared and forwarded to the Finance Secretary;*
- *follow-up the matter relating to the loss of \$1.119M, with a view to obtaining approval from the Finance Secretary to effect the write-off the discrepancy. (2004/243)*

1346. An examination of the log books for the vehicles and equipment owned by the Region revealed that in most instances, journeys undertaken were not authorised. In addition, evidence of supervisory checks was minimal. As a result, it could not have been ascertained whether all journeys were undertaken with the approval of the administration and were all in public interest.

The Audit Office recommends that the Regional Administration take urgent steps to ensure that the required internal measures are instituted in relation to use of vehicles and equipment. (2004/244)

1347. A number of works, which were of a capital nature, were met from the Region's current provision. The following are details:

Description	Amount \$'000
Construction of Pavements and Drains	9,450
Rehabilitation of five(5) Officer's/Teachers Quarters	6,194
Construction of eight(8) bridges and box culverts	5,537
" " twelve(12) bathrooms at Waramadong	4,000
Paving of Waramadong High School kitchen entrance	4,000
Rehabilitation of Isseneru Primary School	2,910
Extension of sandcrete bagwall at Byderabo	2,670
Rehabilitation of Isseneru Health Post	1,735
Construction of four(4) guard huts	1,416
Rehabilitation of Rest House at 72 Miles	1,376
Construction of two(2) iron trestles	977
" " two(2) toilet facilities	751
" " revetment at St. Anthony's Prim. School	331
" " generator house & engine base	314
" " one(1) septic tank	263
" " two(2) writing desks	39
Total	41,963

1348. Appropriate tender procedures were used in the award of the works, but a physical verification exercise revealed that overpayments totalling \$927,511 had occurred in relation to the box culvert at Byderabo, concrete pavements and drains on eastern and southern sides of Bartica Hospital, construction of a guard hut at Bartica Hospital and the rehabilitation of officers quarters №54. In this regard, the overpayments on the respective projects were \$464,667, \$355,744, \$76,024 and \$31,076. There were also purchases of a capital nature from the current provision. The Head of the Budget Agency explained that this action was necessary as there was an insufficiency of funds under the capital provisions. The following are details of assets purchased from the current provision:

Description	Line Item	Amount \$
2 Filing Cabinets and Racks	1 Office Materials & Supplies; 1 Equipment Maintenance	156,000
9 Office Chairs	Office Materials & Supplies	112,500
2 HP Deskjet Printers	" " " " " " "	91,400
4 Typist chairs	" " " " " " "	88,000
1 20" Panasonic TV	Field Materials & Supplies	85,000
2 Calculators with tape	Office Materials & Supplies	37,000
5 Pedestal Fans	3 Office Materials & Supplies; 2 Equipment Maintenance	17,500
1 Line Conditioner	Office Materials & Supplies	16,100
Total		603,500

The Audit Office recommends that the Regional Administration obtain the necessary approval of the Chief Planning Officer whenever it proposes to undertake any capital works and/or purchases that are not specifically approved by the National Assembly. (2004/245)

1349. The assets of the Regional Administration were not marked to readily identify them as Government property. A master inventory was also not maintained. In a related matter, the assets purchased during the period under review were not brought to account on the inventory.

The Audit Office recommends that the Regional Administration adhere strictly to the requirements of the Stores Regulations as it relates to the maintenance of inventory records and the marking of assets. (2004/246)

1350. Physical checks of the Regional Stores and a perusal of its records revealed that there were a number of slow moving stocks, some of which had not been issued since 1989. This would suggest that these items are obsolete.

The Audit Office recommends that the Regional Administration take appropriate action to determine whether the stock could be utilized by other Ministries/Departments and to seek the approval of the Finance Secretary to dispose of them accordingly. (2004/247)

Capital Expenditure

Subhead 12041 – Buildings (Education)

1351. An amount of \$18M was allocated for the extension of Kako Primary School and the construction of teachers' quarters at Bartica and Quebenang. An approval was granted to extend the programme to include the payment of an existing balance on the construction of a dormitory at Waramadong, which was undertaken during the year 2003. The entire provision was expended on the approved works, as follows:

Description	Amount \$'000
Kako Primary School	5,000
Teachers' quarters at Bartica	8,000
Teachers' quarters at Quebenang	4,249
Dormitory at Waramadong (retention)	751
Total	18,000

1352. In every case tender procedures were observed and the award approved at appropriate levels. Nevertheless, an examination of payments under the contracts revealed that in the case of the Kako Primary School, payments on the final valuation certificate was processed before the works were inspected by the Senior Superintendent of Works. This resulted in a fundamental breach of the system of internal control. In a related matter, a physical examination of the works revealed that the contractors of the Kako Primary School and teachers' quarters at Quebenang were respectively overpaid \$102,900 and \$64,950 on measured works. The Regional Executive Officer undertook to recover the amounts.

Subhead 12042 – Buildings (Health)

1353. The sum of \$7.5M was voted for the construction of a health post at Kurupung and the rehabilitation of the Kaikan Health Post. An extension of the programme was obtained to include the rehabilitation of the Stewards' quarters at Bartica and to pay a 2003 account for the rehabilitation of a concrete slab roof at the Bartica Hospital, which amounted to \$89,000. Amounts totalling \$7.012M were expended on the following:

Description	Amount \$'000
Health Post at Kurupung	4,379
Kaikan Health Post	1,500
Stewards' quarters at Bartica	1,133
Total	7,012

1354. Approved tender procedures were used in the award of the works. However, in relation to the Stewards' quarters at Bartica, the fifth lowest of seven bidders was awarded the contract for a sum of \$1.258M. The reason for not preferring the lower bids was that these were too far below the engineer's estimate of \$1.4M. The Audit Office considers the reason for overlooking the lower bidders as unsatisfactory, particularly because there was no evidence to support the completeness and accuracy of the estimate. The works on the health posts at Kurupung and Kaikan were not verified due to the remoteness of the area and therefore reliance had to be placed on the certificates issued by the Senior Superintendent of Works. An inspection of the Stewards' quarters at Bartica revealed an overpayment of \$190,906.

Subhead 12043 – Buildings (Administration)

1355. An amount of \$5M was allocated for the construction of an Amerindian hostel at Kamarang. An approval was obtained to extend the programme to expend \$172,000 on an outstanding 2003 account for the rehabilitation of the Regional Administration Buildings. The entire provision was expended on the following:

Description	Amount \$'000
Amerindian hostel at Kamarang	4,828
Regional Administration Buildings (2003 account)	172
Total	5,000

1356. The contract for the construction of the Amerindian Hostel at Kamarang was awarded to the Warawatta Village Council in the sum of \$4.828M. The full contract sum was expended on the works. However, a physical verification revealed that there were overpayments totalling \$188,250. The Regional Administration undertook to recover the amount.

Subhead 14011 – Roads

1357. The sum of \$12.682M was voted for the continued construction of the Kamarang/Waramadong road and the rehabilitation of the Byderabo water-front and Bartica/Potaro roads. An approval was obtained to extend the programme to pay a 2003 account of \$200,000 for the construction of the Kamarang/Waramadong road. Amounts totalling \$11.593M were expended on the following:

Description	Amount \$'000
Byderabo road	4,045
Bartica/Potaro road	3,111
Kamarang/Waramadong road	2,627
Road construction materials	1,354
Transportation costs	256
2003 account	200
Total	11,593

1358. In every case approved tender procedures were utilized in the awards. Payments under the contracts were also in keeping with the terms and conditions of the contracts. A physical verification of the works revealed that these conformed generally to specifications. The materials purchased for road works were also accounted for in the records of the Region. The sum of \$256,000 was expended to transport drainage tubing to Kamarang for use on the road.

Subhead 15009 – Sea and River Defense

1359. An amount of \$7M was allocated for the continuation of sandcrete revetment at Byderabo. An approval was obtained to extend the programme to include the payment of a 2003 account balance of \$355,000, which was due on the construction of revetment at Byderabo. The sum of \$6.227M was expended, as follows:

Description	Amount \$'000
250 feet sandcrete bag wall at Byderabo	3,686
115 feet " " " " " " "	1,983
242 feet concrete drain " " "	558
Total	6,227

1360. The contracts were awarded by use of approved tender procedures. However, in relation to the sandcrete bag walls at Byderabo, these were both awarded to the second lowest bidder, while the works for the concrete drain was awarded to the fifth lowest bidder. The reason given for the decisions was that the lower bids were too far below the engineer's estimates. In this regard, there was no evidence to support the completeness and accuracy of the estimates, resulting in a view that the reason given was unsatisfactory. Nevertheless, all works were completed and conformed generally to specifications.

Subhead 24021 – Land and Water Transport

1361. The sum of \$1M was voted for the purchase of one 4-wheel motorcycle. However, the Regional Administration was unable to acquire the motorcycle due to the insufficiency of the allocation. It was noted that the project was not reprogrammed in the year 2005.

Subhead 25044 – Furniture and Equipment (Education)

1362. An amount of \$3.5M was allocated for the purchase of various items, including desks, benches, tables, chalkboards, cupboards and beds. During the period under review, amounts totalling \$3.499M were expended on the acquisition of thirty-four pairs desks and benches, sixty-seven chairs, twenty tables, six chalkboards, thirteen cupboards, one risograph, one 5-piece dining set, four toasters, two sewing machines and a microwave, refrigerator, all-purpose mill, pressure cooker, coffee maker, blender with glass mug and mixer with glass bowl. The items were received, but were not marked identify them as Government property.

Subhead 26018 – Furniture and Equipment (Health)

1363. The sum of \$5M was voted for the purchase of various items, including one transceiver set for Kurupung, mattresses, sterilizers, examination couches and stretchers for Kamarang Hospital and gas refrigerators for health posts. An approval was obtained to change the programme to purchase five solar powered refrigerators at a cost of \$1.5M instead of the gas refrigerators.

1364. The entire allocation was expended on the acquisition of the transceiver set, three mattresses, four sterilizers, five examination couches, five refrigerators, two oxygen delivery systems, eight dressing drums, two gas stoves, two televisions and video cassette recorders, two 3-pieces suites, five beds and one 5-pieces dinette set, a washing machine, suction machine, incubator, blood drawing chair, wardrobe, chair and stand fan. The required tender procedures were followed in the procurement of the items. The purchases were all received, but were not marked to identify them as Government property.

Subhead 26019 – Furniture and Equipment (Administration)

1365. An amount of \$300,000 was allocated for the purchase of various items, including chairs, tables, and filing cabinets. During the period under review, the entire allocation was expended on the acquisition of ten chairs, two tables and two filing cabinets. The items were received, but were not marked to identify them as Government property.

Subhead 26020 – Power Extension

1366. The sum of \$1.2M was voted for the rehabilitation of the electrical systems at Kamarang, Paruima and Kurupung. During the period under review, the entire allocation was expended on the acquisition of 1,000 yards cable, anchor guys, spool racks complete with balls, insulators, line connectors and other related materials. The items were all received and entered into stock as required.

HEAD 78 & DIVISION 538
REGION 8 - UPPER POTARO/SIPARUNI

Current Expenditure

1367. The Regional Administration has been operating at significantly below its authorised staffing in that actual staffing in place as at December 2003 was 92 compared with authorised establishment of 210, giving a vacancy rate of 55%. While it was noted that applications were invited in June 2005 to fill the existing vacancies, it was obvious that the vacancy level would have had an adverse effect on the operations of the Region. The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance. In addition, the authorised staffing did not include teachers in the Region who numbered 120.

In order to ensure a meaningful comparison between authorised and actual staffing, the Audit Office recommends that the Ministry of Local Government and Regional Development approach the Ministry of Finance so that teachers can be included in the authorised staffing in the next estimate of expenditure. (2004/248)

1368. The salaries account No. 3134 and wages account No. 3135 were still only reconciled to July 2003 at the time of the audit in July 2005. The Head of the Budget Agency attributed this to the staffing difficulties. These accounts reflected balances of \$15.526M and \$322,773 respectively as at 31 December 2004.

The Audit Office recommends that the Regional Administration take immediate action to reconcile the bank accounts (2004/249)

In view of the fact that account No 3135 is no longer in use, the Audit Office further recommends that the Regional Administration take action to pay over to the Consolidated Fund the balance on this account and to close the account. (2004/250)

1369. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, thirty-two cheque orders valued at \$4.053M had not been cleared at the time of the audit. In the absence of bills, receipts and other supporting documents, it could not therefore be determined whether the Region received value for all sums expended on these cheque orders. There were similar observations of outstanding cheque orders in previous reports and for transactions up to and including 31 December 2005 there were eight valued at \$2.349M still to be cleared.

The Audit Office recommends that the Regional Administration put in place mechanisms to carefully monitor the status of all cheque orders issued in order to ensure that they are cleared within the stipulated time-frame. (2004/251)

The Audit Office also recommends that the Regional Administration investigate all outstanding cheque orders and the results communicated to the Audit Office as early as possible. (2004/252)

1370. The maintenance costs for vehicles under the control of the Region continued to be high. Amounts totalling \$2.470M were expended on seven vehicles during the period. Two of these vehicles had an average maintenance cost per vehicle of \$820,403, while the remaining five were repaired at an average cost of \$165,728 per vehicle. The Head of the Budget Agency attributed this high cost to the terrain and the state and condition of the roads. However, the average age of these vehicles was eleven years.

In view of the age of the vehicles under the control of the Region, the Audit Office recommends that the Regional Administration take steps to dispose of these vehicles and acquire new ones since significant cost savings are likely to accrue in so doing. (2004/253)

1371. There were three awards of contracts to the second lowest bidders, as detailed below, where the reasons given for overlooking the lower bids were considered unsatisfactory.

Description	Contract Sum \$'000	Lower bid \$'000	Reasons lower bid was not preferred
Rehab. of Waipa Primary School	1,256	1,097	30% below engineer estimate of \$1.425M
Rehab. of Kaibarupai Prim. School " " Waipa Health Post	1,203 763	1,104 731	No knowledge of the area No knowledge of the area. Transportation inadequate.

1372. There were also two cases where separate contracts were issued to the original contractors for additional works under contracts. However, while these variations were discussed and recommended at the Regional Tender Board level, the requisite approval of the Finance Committee was not obtained. It was nevertheless discerned that five of these were due to engineering necessity and could have been approved in writing by the Head of the Budget Agency, with forwarded copies of such approvals to the Finance Secretary, the Accountant General and Auditor General. The following are details:-

Description	Contract \$'000	Variation \$'000	Remarks
Rehab. of Waipa Primary School	1,256	76	Engineering necessity
Rehabilitation of Waipa Health Post	763	14	Engineering necessity
Total	2,019	90	

The Audit Office recommends the Regional Administration adhere strictly to the requirements of the Tender Board Regulations relating to the issuing of variation orders and price variations where the latter is subject to a contractual agreement. (2004/254)

1373. Works of a capital nature were undertaken from the Regional Administration's current provision for Maintenance of Infrastructure. The Head of the Budget Agency explained that this action was necessary due to the unavailability of funds under the capital allocation and in some cases the Regional Administration had budgeted for maintenance works, but because of advanced decay the original structures were dismantled and replaced by new ones. The following are details:

Description of works	Amount \$'000
Construction of 11 water trestles and 4 septic tanks	4,648
Construction of 980 feet concrete drain at Mahdia	2,324
Rehabilitation of bridge at Loo Creek	1,948
Rehabilitation of bridge at 108 miles Mahdia	1,486
Construction of engine houses at Kato & Mahdia	946
Total	11,352

1374. The assets of the Regional Administration were not marked to readily identify them as Government property and sectional inventories required by the Stores Regulation were not maintained.

The Audit Office recommends that the Regional Administration adhere strictly to the requirements of the Stores Regulations as relates to the maintenance of inventory records and the marking of its assets. (2004/255)

1375. There were un-reconciled differences between the stock ledgers and bin cards and a physical count carried out in relation to thirteen items of stock, found that in nine instances bin cards were not maintained.

The Audit Office recommends that the Regional Administration take action to ensure full compliance with the Stores Regulations, including the reconciliation of discrepancies existing between related stock records. (2004/256)

1376. An examination of vouchers in support of payments for contractual works revealed that there was insufficient evidence, such as, details of the measurements of completed works and description and quantities of materials on site, to support the amounts paid to contractors. It was, however, noted that in each case contractors claims were certified by the Senior Superintendent of Works and approved by the Head of the Budget Agency or his representative without the required justification.

The Audit Office recommends that the Regional Executive Officer take appropriate action to ensure that all payments for contracted works be properly supported by details to substantiate the sum to be paid to each contractor. (2004/257)

1377. The Regional Tender Board met on eleven occasions during the period under review for which the minutes were presented. However, only two minutes of the Finance Committee were presented for audit scrutiny. The Head of the Budget Agency explained that because the members of the Finance Committee are located at remote areas in the Region and the high cost of transportation, it was not practical for meeting to be held. Instead, the Chairman of the Finance Committee was invited to sit in on the Regional Tender Board deliberations. Decisions made at those meetings were then endorsed by the Chairman of the Finance Committee on behalf of the members.

Capital Expenditure

Subhead 11001 - Bridges

1378. The sum of \$11M was allocated for the construction of heavy-duty bridges at Micobie, Wailangbaru, Tumong/Kamana and payment of retentions. Amounts totalling \$10.543M were expended, as follows:

Particulars	Amounts \$'000
Construction of bridge at Micobie	4,940
" " " " Tumong	4,069
" " " " Kamana	500
" " " " Wailangbaru	298
Supply of building materials	120
Retention fees	616
Total	10,543

1379. The contract for the construction of bridge at Micobie was awarded to the sole bidder in the sum of \$4.472M. A variation amounting to \$468,000 for the supply of one hundred decking planks was awarded as an additional contract for the completion of the works. This increased the contract sum to \$4.940M. The full contract sum was paid as at 31 December 2004, but a subsequent verification of the works revealed that there was an overpayment of \$136,330. The Head of the Budget Agency undertook to recover the amount overpaid.

1380. The contract for the construction the bridge at Tumong was awarded to the higher of two bidders in the sum of \$4.522M. The lower bid of \$3.202M was not considered because it was 29% below the engineer estimate of \$4.552M. As at 31 December 2004 amounts totalling \$4.069M were paid to the contractor. As a result of the remoteness of the area, a physical verification of the works could not be carried out and reliance had had to be placed on the certificate of satisfactory completion issued by the Senior Superintendent of Works.

1381. In relation to the construction of the bridge at Kamana, the Central Tender Board issued a waiver of tender board procedures to enable the contract to be awarded to the Kamana Village Council for a sum of \$499,703. The full amount was expended under the contract, but again the works, which were certified as satisfactorily completed by the Region's Senior Superintendent of Works, could not be physically verified because of the remoteness of the area.

1382. The contract for the construction of the bridge at Wailangbaru, which was awarded in the sum of \$298,400, had required a system of quotations, but this was not applied. The contractor was nevertheless paid the full amount on the contract as at 31 December 2004. The works was also not verified because of the remoteness of the area and again reliance had had to be placed on certificate of satisfactory completion issued by Senior Superintendent of Works.

The Audit Office recommends that the Regional Administration adhere strictly to the requirements of the Tender Board Regulations regarding competitive bidding procedures. (2004/258)

1383. The retention fees of \$615,523 were in relation to two contracts for \$1.999M and \$4.156M that were executed during the year 2003. These balances were verified and based on documentation seen were payable to the contractors.

Subhead 120001 – Buildings (Education)

1384. The sum of \$19M was allocated for the construction of (a) students' dormitories at Mahdia; (b) kitchen/mess hall at Mahdia; (c) primary school at Karisparu; and (d) payment of retention. Amounts totalling \$18,586 was expended, as follows:

Particulars	Amount \$'000
Construction of Boys' Dormitory at Mahdia	4,099
“ “ Girls' Dormitory at Mahdia	4,528
“ “ kitchen at Mahdia	4,145
“ “ primary school at Karisparu	3,932
“ “ septic tanks at dormitories	908
Construction and installation of window grills	295
Payment of retention fees	679
Total	18,586

1385. The contract for the construction of Boys' Dormitory at Mahdia was awarded to the lowest of eight bidders in the sum of \$4.004M. A variation of \$495,810 for the construction of a kerb wall was awarded to the same contractor in the form of an additional contract. The treatment of the variation as an additional contract was explained to be as a result of a Works Department misunderstanding of the required procedure. Notwithstanding this, the works were due to an engineering necessity and had lacked the written approval of the Head of the Budget Agency, together with such approval being forwarded to the Finance Secretary, the Accountant General and Auditor General. Nonetheless, physical verification revealed that the works were in keeping with that described in the works schedule.

1386. The contract for the construction of the Girls' Dormitory at Mahdia was awarded to the lowest of eight bidders in the sum of \$4.032M. As in the case of the Boy's Dormitory, an additional contract for the construction of a kerb wall was awarded to the initial contractor in the sum of \$495,810. Again, these works lacked the required written approval of the Head of the Budget Agency, together with such approval being forwarded to the Finance Secretary, the Accountant General and Auditor General. The works were however completed and physically verified.

1387. In relation to the construction of a kitchen at Mahdia, the contract was awarded to the fourth lowest of eight bidders in the sum of \$4.144M. The lower bids of \$3.897M, \$3.953M and \$4.022M were not considered because, according to the minutes, the respective bidders had already been awarded contracts. This reason was deemed unsatisfactory since there was no evidence to indicate that the bidders had lacked the capacity to undertake more than one job. Further, even if the lack of capacity could be proven then appropriate action could have been taken to negotiate with the selected bidder for the price of the lower bids. Nevertheless, the works were completed and as at 31 December 2004 the full contract sum was expended. The works were also physically verified.

1388. The contract for the construction of the primary school at Karisparu was awarded to the sole bidder in the sum of \$3.932M. The minutes of the Regional Tender Board did not clearly indicate whether it had recommended the award. Instead, there was only documentation of plans to meet with the bidder to discuss the logistics of the project. The Head of the Budget Agency explained that omission of details concerning the award was an oversight. As at 31 December 2004, the full contract sum was expended. However, a physical verification of the works could not have been carried out due to the remoteness of the area. In this case reliance could not be placed on the certification issued by the Region's Senior Superintendent of Works, since by his own admission the works had also not been inspected before payment. As a result, the completeness and accuracy of the transaction could not have been determined.

The Audit Office recommends that the Regional Administration take steps to ensure that all pertinent discussions and recommendations of the Regional Tender Board be clearly recorded in its minutes (2004/259)

The Audit Office further recommends that in keeping with the responsibility for stewardship and accountability for public funds, the Head of the Budget Agency do everything to ensure that all projects undertaken by the Regional Administration be subject to inspection and that this process be clearly documented before any certificate to effect payment is issued by the Senior Superintendent of Works. (2004/260)

1389. The construction of two septic tanks for the Boys' and Girls' Dormitories were done by the award of separate contracts to the principal contractors for individual contract prices of \$454,062. This resulted in the requirement for the use of a system of quotations not being applied to the awards. The Head of the Budget Agency explained that because the contractors' bids for the construction of the dormitories were below the engineer estimate, it was decided to award them the contracts for the septic tanks. The works were completed and the full contract sum expended. A similar situation governed the award of the contract for construction and installation of window grills at the newly constructed kitchen, which cost \$295,340.

The Audit Office recommends that the Regional Administration adhere strictly to the regulations governing the award of contracts. (2004/261)

Subhead 12003 - Buildings (Health)

1390. The sum of \$13M was allocated for the construction of (a) health post at Kurukubaru, (b) x-ray room at Mahdia Hospital and (c) extension of health post at Monkey Mountain. Amounts totalling \$10.606M were expended, as follows:

Particulars	Amount \$'000
Construction of health post at Kurukubaru	4,966
“ “ “ “ “ Monkey Mountain	3,031
“ “ x-ray building at Mahdia	2,296
Purchase of sheet lead for x-ray building	313
Total	10,606

1391. The construction of health post at Kurukubaru was awarded to the lower of two bidders in the sum of \$3.830M. Another contract, in the sum of \$1.136M, was subsequently awarded to the same contractor for the construction of septic tank, water trestle and cupboards, on the basis that the bid for the health post had been below the engineer estimate. The second award therefore circumvented the requirement for competitive bidding, but nevertheless increased the cost of constructing the health post to \$4.966M. As at 31 December 2004, both contract sums were expended. However, the works carried out could not be physically verified due to the remoteness of the area and reliance had had to be placed on certification issued by the Senior Superintendent of Works.

The Audit Office recommends that the Regional Administration adhere strictly to the regulations governing the award of contracts and where additional works are required on a principal contract, the rules governing variations should apply. (2004/262)

1392. The contract for the construction of health post at Monkey Mountain was awarded to the lowest of four bidders in the sum of \$3.031M. As at 31 December 2004 the full amount was paid to the contractor. The remoteness of the area negated attempts to physically verify the works. Hence, reliance had had to be placed on certification issued by the Senior Superintendent of Works.

1393. In relation to the construction of the x-ray building at Mahdia, the contract was awarded to the second lowest of five bidders in the sum of \$2.662M on the basis that the lowest bidder had ongoing works. Here again, this reason was deemed unsatisfactory since there was no evidence to indicate that the lowest bidder had lacked the capacity to undertake more than one job. Nevertheless, the works were completed and amounts totalling \$2.296M were paid to the contractor. During a physical verification of the works carried out in July 2005 it was noted that the building was still not utilised for its intended purpose, since the x-ray machine and film processor were yet to be installed.

Subhead 14001 – Roads

1394. The sum of \$7M was allocated for the construction of roads at (a) Kato/Tusengeng, (b) Kamana/Waipā and (c) Kurukubaru/Kamana. The full amount was expended for road works in the three areas, as follows:

Particulars	Amount \$'000
Kurukubaru/Kamana	2,500
Kato/Tusengeng	2,350
Kamana/Waipu	2,150
Total	7,000

1395. The contracts were awarded on the basis of waivers of tender procedures obtained from the Central Tender Board to facilitate works to be undertaken by the respective Village Councils. As at 31 December 2004, the contract sums were expended. The works were not however physically verified because of the remoteness of the area. Instead, reliance had had to be placed on certification issued by the Senior Superintendent of Works.

Subhead 24001 – Land & Water Transport

1396. The sum of \$8M was allocated for the purchase of one ambulance for Mahdia Hospital. Amounts totalling \$7,973M were expended on the purchase of the ambulance and two motorcycles, for which a change of programme was obtained.

1397. The Central Tender Board approved the purchase of the ambulance in the sum of \$7.175M, while the Regional Tender Board approved the acquisition of Honda motor cycles from the highest of the three bidders in the sum of \$798,000. The lower bids were from suppliers of Jaialing and Lifan brands that cost \$512,000 and \$490,000, respectively. According to the minutes, these brands were not considered because they were not suited for the Region's terrain.

1398. In relation to storekeeping procedures, all the items were brought to account in the inventory. However, physical verification procedures revealed that the motorcycles, although uplifted from the supplier, were never transported to the Region. The Head of the Budget Agency explained that the motorcycles were located at the Georgetown offices of the Ministry of Local Government and Regional Development and used by himself and the Chairman on visits.

The Audit Office recommends that the Head of the Budget Agency take the appropriate action to ensure that the motorcycles are transported to the Region, so that they may be used for the purposes intended. (2004/263)

Subhead 25001 – Furniture & Equipment (Education)

1399. The sum of \$2M was allocated for the purchase of desks, benches, chalkboards, tables, chairs, stoves, kitchen utensils, beds and dining tables. The full amount was expended on construction of furniture for Mahdia Primary and Secondary School, double-bunk beds for the dormitories at Mahdia, tables and benches for dining hall at Parmakatoi and furniture for the education office at Kato. With the exception of the sum of \$425,903 expended on furniture for the education office at Kato without the transaction being subjected to the required three quote system; all other expenditure had satisfied Tender Board Regulations. Nonetheless, there was an absence of stores accounting for furniture for Kato and Parmakatoi.

The Audit Office recommends that the Regional Administration adhere strictly to the Tender Board Regulations as it relates to the award of contracts at lower authority limits. (2004/264)

The Audit Office further recommends that the Regional Executive Officer take the appropriate action to ensure that the storekeeper follow the prescription of the Stores Regulations, particularly where these relate to recording and certifying the receipt of items of stores. (2004/265)

Subhead 25003 - Furniture & Equipment (Administration)

1400. There were no budgetary provisions made under this subhead for the financial year 2004. However, a supplementary provision of \$2.5M was approved to facilitate the acquisition of a generator set. In this regard, the full amount was expended. The Regional Tender Board recommended the purchase in the sum of \$2.3M from the second lowest of three bids received on the basis that that supplier had the specified equipment in stock. The remaining \$200,000 was expended to transport the unit to the Region. In this regard, it was noted that, in breach of Tender Board Procedures, a system of quotations was not used in the hiring of the truck. The generator was nevertheless received and put to use in the Region.

Again, the Audit Office that the Regional Administration adhere strictly to the Tender Board Regulations as it relates to the award of contracts at lower authority limits. (2004/266)

Subhead 25004 - Furniture & Equipment (Health)

1401. The sum of \$5M was allocated for the purchase of a x-ray machine, film processor and dental equipment for Mahdia Hospital. Amounts totalling \$4.996M was expended on the purchase of the x-ray machine, film processor and four solar panels. In relation to the purchase of solar panels a change of programme was obtained. It was noted that Tender Board procedures were observed for all of the aforementioned purchases. In each case the acquisitions were received and entered in the books. The dental equipment was not purchased due to insufficiency of funds.

AGENCY 79 & DIVISION 539
REGION 9 - UPPER TAKATU/UPPER ESSEQUIBO

Current Expenditure

1402. The Region has been operating at significantly below its authorised staffing. Out of a staffing of 360, actual staffing as at December 2004 was 205, giving a vacancy rate of 43%. It was obvious that this level of staffing would have an adverse effect on the operations of the Region. In addition the authorised staffing did not include teachers who numbered 322 as at December 2004. The Head of the Budget Agency explained that this was due to the restricted budgetary allocation to meet employment cost and that the teachers would be included in the 2006 Estimates. The following is a breakdown of the three hundred and twenty-two by categories that were omitted from the National Estimates.

Subhead	Description	Amount \$
6111	Administration	41
6112	Senior Technical	63
6113	Other Technical & Craft Skilled	112
6114	Clerical & Office Support	Nil
6115	Semi Skilled & Unskilled	106
Total		322

In order to ensure a meaningful comparison between authorised and actual staffing, the Audit Office again recommends that the Ministry of Local Government and the Regional Administration Development approach the Ministry of Finance so that teachers can be included in the authorised staffing in the next estimates of expenditure. (2004/267)

1403. The cash book for Salary Bank Account No.3125 was only written up to November 2004. The Head of Budget Agency explained that this was due mainly to the staffing situation. It should nevertheless be emphasised that the cashbook is an essential accounting record without which irregularities can be perpetrated. The Head of the Budget Agency explained that efforts are being made to have the cash book written up and balanced to December 2004.

The Audit Office recommends that the Head of the Budget Agency review the operations of the Regional Accounting Unit with a view of ensuring that the cash books for the accounts are properly maintained. (2004/268)

1404. The salaries and wages bank accounts were last reconciled to September 2000 and December 2004 respectively. It should be emphasized that the failure to reconcile the Bank accounts can lead to irregularities being perpetrated without detection. The Head of the Budget Agency explained that the proper format and related documentation to proceed with the reconciliation of these accounts for subsequent periods could not be obtained. He had written to the Bank of Guyana and the Accountant General with a view of obtaining the missing information but no response was received however, a fresh start was made with the reconciliation of the bank accounts in 2005.

The Audit Office recommends that a fresh start be made to reconcile these accounts from the current period. This approach will result in an unreconciled difference which will be reduced over a six month period after which the cashbook should be adjusted with any residual unreconciled difference. (2004/269)

1405. An examination of the deductions schedule for December 2004 indicated that the NIS numbers for 95 employees were not included. This is an indicator that some of these employees might not have been registered with the Scheme. However, at the time of the audit in November 2005, 37 of these employees had since been registered.

The Audit Office recommends that the Regional Administration put in place mechanisms to have all employees registered with the Scheme as soon as possible. Since registration with the NIS has implications for social security and other benefits. (2004/270)

1406. Amounts totalling \$2.713M were refunded to the Sub-Treasury as unclaimed wages and salaries for 2004. However, as in previous years, there was no evidence that the related deductions paid over to the various agencies were recovered. The Head of the Budget Agency agreed to the comments made and explained that all external agencies were written to and some deductions have been recovered.

The Audit Office recommends that the Regional Administration aggressively follow up with the relevant agencies with a view to recovering all overpayments made to them in respect of not only the period under review but also previous accounting periods. (2004/271)

1407. Cheque orders are required to be cleared within sixteen days of the day of issue through the submission of bills, receipts and other supporting documents. At the time of the audit in November 2005, 170 cheque orders dating as far as 2002 and valued at \$51.949M had not yet been cleared. Of this amount, eighty-four cheques orders valued at \$11.023M relate to employment cost, while the remainder relates to the purchasing of fuel, stationery, spares parts, building materials and the payment of telephone services. The Head of the Budget Agency explained that a system has been put in place to monitor the outstanding cheque orders. He also indicated that 119 cheque orders had been cleared, however, at the time of reporting this could not be verified since a list in support of the vouchers cleared was not submitted for audit examination.

The Audit Office recommends that the Regional Administration put in place mechanisms to carefully monitor the status of all cheque orders issued in order to ensure that they are cleared within the stipulated time-frame. (2004/272)

The Audit Office also recommends that the Regional Administration investigate all outstanding cheque orders and the results communicated to the Audit Office as early as possible. (2004/273)

1408. Amounts totalling \$17.944M were expended on Fuel and Lubricants by the nine vehicles and equipment under the control of the Region. Logbooks for the above vehicles were presented for audit scrutiny. An examination of these log books revealed that the journeys undertaken were not authorised and the log books were not subject to supervisory checks except for one log book that was presented. Under the circumstances, it could not be satisfactorily determined whether effective control was exercised over the Region's fleet of vehicles.

The Audit Office recommends that the Regional Administration put measures in place to ensure that journeys undertaken are authorized, all log books are properly maintained and subjected to supervisory checks. (2004/274)

1409. During the period under review, a total of 143 contracts valued at \$17.944M were awarded for the supply of fuel and lubricants by the Regional Tender Board to the highest bidder on the basis that the bidder was the holder of a license to tender for fuel. However, audit checks revealed that the bidder was not in receipt of a license from the Guyana Energy Authority (GEA).

The Audit Office recommends that the Regional Tender Board adhere strictly to the approved procedures for the assessment of tenders in order to ensure that the best-evaluated bids are considered. (2004/275)

1410. During the period under review the Regional Administration purchased in bulk fuel that was stored in a bond not suitable for the storage of flammable items. In addition, the stores did not have a pump or a large funnel to extract fuel from the barrels. As a result, spillages occurred whenever fuel was being extracted from the barrels.

1411. A physical verification of fuel and lubricants carried out in November 2005 revealed apparent shortages. The following are the details below:

Description	Unit	Balance per Stock records	Physical Balance	Shortage
Gasoline	Gallon	3623	765	2858
Lube oil	Pint	5367	2880	2487
Diesel	Gallon	1759	873	886
Stroke oil	Pint	574	538	36
Kerosene	Pint	920	187	733

1412. It should be noted that the Regional Administration had written to the Finance Secretary in May 2005, for some of the items above to be written off. At the time of the audit in December 2005, there was no evidence that the items were written off, as a result, the above shortages were still being reflected.

The Audit Office recommends that the Regional Administration investigate these discrepancies and on completion inform the Audit Office so that follow up checks can be carried out. (2004/276)

1413. The sum of \$1.789M was expended on Subvention to Local Authorities in relation to the Ireng/Sawariwau Neighborhood Democratic Council (NDC). The Council is required to prepare and submit financial statements for audit examination and certification. However, since its establishment in 1994 the Council had not complied with this requirement and the reports submitted for years 1995 to 1997 was considered unacceptable. This matter was communicated to the NDC and at the time reporting, re-submission was not made. This matter was drawn to attention in my previous reports. The Head of the Budget Agency explained that the NDC has since re-submitted statements up to 2003 based on the new format. At the time of reporting this could not be verified.

Stores and Other Public Property

1414. An examination of the Loans Register revealed 194 instances where items were loaned to several agencies and private individuals during the years 1995 to 2005. An examination of the Loans Register revealed that items were being loaned without the proper authority. The Head of the Budget Agency gave the assurance that efforts would be made to recover some of the items loaned and that the Finance Secretary was written to with a view to having the outstanding items written off. Below is a breakdown of some of the items loaned:

Items	Unit	Amount \$
Gasoline	Gallons	890
Diesel	”	1,005
Lubricant	”	161
Cement	Sack	165
Zinc Sheets	Length	54
Fence Post	Piece	136

The Audit Office recommends that the Regional Administration obtain the necessary approval from the Finance Secretary to have the long outstanding items written off. (2004/277)

1415. Items purchased are required to pass through the Central Stores so that their physical existence could be verified. However, items purchased were not physically verified by the stores clerk, but signatures were seen attached to the Local Purchase Orders attesting that the items were received.

1416. The RDC has under its control an Economic Fund whereby a Special Projects Fund Account # 688-100-7 held at the National Bank of Industry and Commerce and was set up to facilitate the production and sale of peanuts. The purpose was to assist the farmers. However, because the peanut industry is no longer viable, approval was sought from the Ministry of Local Government for the proceeds from the Guest Houses to be deposited into this account and the expenditure incurred for repairs to these guest houses to be paid from this account. However, at the time of the audit the approval was not obtained from the Ministry.

1417. An examination of the records of this account revealed the following observations:-

- Personal and other advances totalling \$6.5M were issued to members of the RDC, Guyana Police Force, Guyana Defence Force, the Deputy Regional Officer, Vice- Chairman and Contractors. These advances were dated as far back as 1997 and still remained outstanding at the time of the audit in December 2005.
- Further, a cash book was not maintained for this account, instead an analysis ledger was maintained and used to perform reconciliation of the bank account.

1418. The Head of the Budget Agency explained that the Regional Administration is actively pursuing the clearing of the outstanding advances.

The Audit Office recommends that the Regional Administration take steps for the proceeds from the Regional Guest Houses to be paid into the Consolidated Fund and not into the Special Project Fund Account. (2004/278)

The Audit Office also recommends that the cost for the repairs to these Guest Houses be met from the current allocation of the Region. (2004/279)

The Audit Office also recommends that the Regional Administration should take the necessary steps to have these long outstanding advances repaid. (2004/280)

The Audit Office also recommends that this account be closed and that all balances be transferred to the Consolidated Fund since the fund has outlived its purpose. (2004/281)

1419. An examination of the Regional Tender Board procedures revealed the following observation:

- It was also observed that the minutes of Tender Boards meetings were not sequentially numbered;
- The tender box and bids were not opened in the presence of the members of the tender board;
- Quotations were received without the business stamp of bidders; and
- Photocopies of quotations were seen instead of original ones.

1420. A review of the contract documents used by the Regional Administration revealed that provision was made for liability defects and duration of the contract to be specified. However, it was noted that the liability defects clause was omitted and the duration of the contracts were not stated. Failure to fill in this information would put the Regional Administration at risk, in the event that the contractor did not fulfill his contractual obligations.

1421. Tender Board Regulation stipulates that no government officer should be permitted to bid for works to be undertaken by the Government. However, it was observed that an officer was contracted to undertake works in excess of \$4M during the period under review.

1422. Contractors requests for payments were endorsed by the Superintendent of Works as being satisfactorily completed. However, pertinent information such as reports/supporting documents relating to field visits were not produced for audit examination. Further, it was observed that the dates the contractors submitted claims and the dates the Engineer approved the works were very close, given the fact that most of the works undertaken were miles away from Central Lethem.

Capital Expenditure

Subhead 11001 - Bridges

1423. The sum of \$13M was allocated for the construction of bridges at Katoonarib, Tiperu, Makadodo, Koboyar, Conaw, Manaowaoro, and Pawiswau Creeks and payment of retentions. Amounts totalling \$12.611M were expended as follows:

Description	Amount \$'000
Construction of bridge at Tiperu	3,601
" " " " Manaowaoro	3,496
" " " " Koboyar	1,802
" " " " Achawib	860
" " " " Tabatinga	748
Purchase & transportation of materials	2,104
Total	12,611

1424. As can be noted no work was done on the construction of bridge at Katoonarib, nor was the construction of the bridge re-budgeted for in 2005.

1425. A contract for the construction of a bridge at Tiperu in the Pakaraimas was awarded in September 2004 to the lowest of three bidders in the sum of \$4.8M, which was above the Engineer's estimate of \$3.5M. No explanation was given in the Tender Board minutes for the basis of this award. As at 31 December 2004 the work was completed and amounts totalling \$3.6M were paid to the contractor and the work was physically verified.

1426. The contract for the construction of a bridge at Manaowaoro was awarded on the 22 November 2004 to the lowest of four bidders in the sum of \$3.8M, which was above the Engineer's estimates of \$3.1M. A copy of the estimates was not produced for audit examination. As at 31 December 2004, 95% of the contract sum totalling \$3.496M was paid to the contractor although the work was not satisfactorily completed. However, the amount of \$388,000 was retained, but the liability defects period was not stated on the contract. As a result, the Regional Administration would have no case against the contractor. The Head of the Budget Agency explained that a verbal agreement to rectify the problem was reached between the contractor and the Regional Administration. A physical inspection of this bridge carried out on 1 December 2005 revealed a number of physical defects which indicated that payments were made to the contractor before the Engineer's valuation certificate was issued. Physical defects detected are as follows:

- A structural crack had developed across the bridge, which was evident on the surface of the kerb. There can be several reasons for this which includes poor support, poor concrete mix design, or under-sizing of the beam;

- Significant erosion had occurred at one of the bridge approaches, which indicated that poor back-fill material was used. Possible reasons for this can also be that the angle of the wing wall or the fact that there was no revetment to extend the earth retaining capacity of the wing wall;
- The bridge abutment did not support the bridge at the end of the construction; and
- The general outlook of the bridge and its immediate environs suggests poor construction practices and that no soil tests were carried out before the construction began.

1427. The Head of the Budget Agency explained that he was aware of the problems and that the contractor had given him the assurance that the bridge would be fixed. However, at the time of reporting in December 2005 there was no evidence to indicate that the contractor had honored his obligation since the retention on the contract was not paid.

The Audit Office recommends that the Regional Administration make every effort to have the contractor fulfil his contractual obligation with the Region. (2004/282)

The Audit Office also recommends that the Regional Administration ensure that at all times the liability defects period are stated on contracts issued, and that no payments be made before the inspection of sites as well as the issuance of the valuation certificates by the Engineer. (2004/283)

1428. A contract for the construction of a timber bridge at Koboyar was awarded in October 2004 in the sum of \$2.002M to the lowest of five bidders. The Engineer's estimate was \$2.03M. As at 31 December 2004, the works were completed and amounts totalling \$1.802M were paid to the contractor and the work was physically verified.

1429. In relation to the construction of bridges at Achawib and Tabinga, amounts totalling \$860,455 and \$747,830 respectively were paid on the contracts awarded in 2003. The works were verified as having been completed according to the specifications of the contracts.

1430. The amount of \$2.104M was expended on the purchasing and transportation of materials. Eight contracts valued at \$1.954M were awarded by the Regional Tender Board for the purchasing and transporting of materials for the construction of bridges at Makadodo, Conaw, and Pawiswau. These contracts were awarded to the lowest bidders and the full contract sums were paid as at 31 December 2004. The constructions of these bridges were executed by the Construction Division of the Regional Democratic Council. At the time of inspection in December 2005, the works were completed and physically verified. The difference of \$150,325 relates to the payment of salaries to employees of the Regional Works Division for the construction of the bridges.

Subhead 12001 – Buildings (Education)

1431. The sum of \$35.8M was allocated for (a) Completion of the Regional Education office at Lethem, (b) Construction of Primary School at Quatata, (c) Construction of Teachers Quarters at Aishalton, (d) Rehabilitation of Teachers Quarters at Lethem, (e) Construction of nursery school Kumu, (f) Construction of teacher’s quarters at Kwatmang, Achawib and Massara and the payment of retentions. The following were expended as follows:

Description	Amount \$'000
Construction of nursery school at Kumu Village	2,996
Construction of primary school at Quatata Village	3,918
Construction of teacher’s quarters at Aishalton	8,212
Construction of teacher’s quarters at Achawib	2,465
Construction of teacher’s quarters at Massara	2,427
Construction of teacher’s quarters at Kwatamang	2,233
Rehabilitation of six apartments at Lethem	1,598
Completion of the Regional Education Office-Lethem	5,251
Payment of retention	2,565
Purchase of building materials	4,141
Total	35,806

1432. The contract for the construction of Kumu Nursery School was awarded on 2nd July 2004 in the sum of \$3.328M to the second lowest bidder whilst the Engineer’s estimate was \$3.8M. The basis this award was that the lowest bidder was previously awarded another contract. As at 31 December 2004, the contractor was paid amounts totalling \$2.996M. The work was completed and physically verified.

1433. In relation to the construction of the Primary School at Quatata Village, a contract was awarded in June 2004 in the sum of \$3.9M to the fourth lowest bidder on the basis that the third lowest bidder had an uncompleted project for the year 2003 and his bid was 10 % of the Engineer’s estimates of \$4.1M. However, no reasons were given for the non-selection of the lowest and the second lowest bidder. As at 31 December 2004, the contractor was paid the sum of \$3.918M. The work was completed and physically verified.

1434. The contract for the construction of the Teachers Quarters at Aishalton in South Rupununi was awarded by the Central Tender Board on 5 November 2004 to the lowest bidder in the sum of \$11.143M. As at 31 December 2004, amounts totalling \$8.2M which represent 75% of the contract sum were paid to the contractor. A physical verification was carried out on the 2 December 2005 and revealed (a) doors not constructed and installed; (b) complete ceramic toilets sets, and (c) washbasins were not installed.

1435. As a result of the above, there would be an over payment of \$861,900 on this contract since the contractor had already been paid for these works. It was however explained by the Head of Budget Agency that the Regional Office was to supply the materials for the construction of the door frames, but it was never supplied.

The Audit Office recommends that the Regional Administration take the necessary steps to ensure that works are verified by the Engineer or the Works Superintendent as completed before payments are made to contractors. (2004/284)

The Audit Office also recommends that the Regional Administration take the necessary steps to recover the amount overpaid on the contract. (2004/285)

1436. The contract for the construction of the Teachers' Quarter at Achawib, in the Deep South of the Rupununi was awarded by the Regional Tender Board to the lone tender in August 2004 in the sum of \$ 2.738M. However, the Engineer's estimate was not produced for audit scrutiny. As at 31 December 2004, the contractor was paid the sums totalling \$2.465M. The work was completed and physically verified.

1437. A contract for the construction of the Teachers' Quarter at Massara was awarded in August 2004 to the lone tender in the sum of \$2.6M. However, the Engineer's estimate was not produced for audit scrutiny. As at 31 December 2004, the building was completed and the contractor was paid amounts totalling \$2.4M. This building was physically verified.

1438. A contract for the construction of the Teacher's Quarters at Kwatmang was awarded by the Regional Tender Board in the sum of \$2.4M to the lowest bidder. As at 31 December 2004, the Quarters were completed and amounts totalling \$2.2M were paid. The work was physically verified.

1439. In relation to rehabilitation of the Teachers Quarters at Beverly Hills in Central Lethem, a contract was awarded by the Regional Tender Board to the lowest bidder in the sum of \$1.5M in December 2004. No Engineer's estimate was presented for audit examination. As at 31 December 2004, the contractor was paid in and the building was physically verified.

1440. The contract for completion of the Regional Education Office was awarded in June 2004 in the sum of \$5.25M to the lowest bidder. The Engineer's estimate was not submitted for audit examination. However, as at 31 December 2004, the full contract sum was paid and was physically verified.

1441. Amounts totalling \$2.5M represents the payment of retention on contracts awarded in 2003, for the construction of a dining room and kitchen at Aishalton Secondary School, teachers Quarters at Shiriri, Haiwa, Cudwini, and Rupunau, Primary School at Tiger Pond, Cudwini, Shiriri, Apoteri. At the time of reporting in December 2005, these works were completed and the retentions were paid.

1442. The sum of \$4.1M was expended on the purchase of building materials for the construction of Primary and Nursery Schools in Parashara, Haiwa and Kwatmang Village. These works were not catered in the Capital Projects Profile. However, a change in programme was sought and obtained from State Planning Secretariat to facilitate these works.

Subhead 12002 – Buildings (Health)

1443. The sum of \$2.1M was allocated for the construction of a health post at Meriwau and payment of retention and was expended as follows:

Description	Amount \$'000
Construction of health hut at Meriwau	1,602
” ” ” ” ” Yupukari and Wermur	320
Total	1,922

1444. A contract in the sum of \$1.79M was awarded in October 2004 by the Regional Tender Board for the construction of a health hut at Merwau to the lowest bidder. However, the original contract sum was reduced to \$1.77M to facilitate the availability of funds appropriated under this subhead. A copy of the Engineer’s estimate was not produced for audit examination. As at 31 December 2004 the work was completed and amounts totalling \$1.602M were paid to the contractor. This work was physically verified.

1445. In relation to the construction of health huts at Yupukari and Wermur amounts totalling \$319,823 were paid as at 31 December 2004. These payments represent the retentions on contracts awarded in 2003.

Subhead 12003 – Buildings (Administration)

1446. The sum of \$3.6M was allocated for the construction of the Administrative Office of the Regional Democratic Council (RDC) at Karasbai. The contract was awarded by the Regional Tender Board to the second lowest bidder in the sum of \$3.830M against the Engineer’s estimate of \$3.899M. The lowest bid was \$2.746M. The basis for this award was that the lowest bidder had other works in progress. As at 31 December 2004, amounts totalling \$3.447M were expended.

1447. The difference of \$169,880 represents the retention paid on the rehabilitation of R No.2 building in the RDC’s Compound. However, there was no evidence that a change in programme was obtained for this expenditure. Nevertheless, the rehabilitation work was completed and physically verified.

Subhead 12004 – Buildings (Agriculture)

1448. The sum of \$7.6M was allocated for the rehabilitation of the veterinary officers' quarters – R - 57 and livestock quarters R-53, R-54 and R-96. Amounts totalling \$7.598M were expended as follows:

Description	Amount \$'000
Rehabilitation of R 57 stock farm	2,211
” ” R 53 ” ”	2,602
” ” R 96 ” ”	1,828
” ” R 247 Bina Hill Annai	427
Purchase of Materials	531
Total	7,599

1449. A contract in the sum of \$2.211M was awarded by the Regional Tender Board in June 2004 to the lowest bidder for the rehabilitation of the R-57 building at Stock Farm St. Ignatius. However, an Engineer's estimate was not submitted for audit examination. As at 31 December 2004, the full contract sum was paid and the work was verified as satisfactorily completed.

1450. In relation to the rehabilitation of R - 53 building, a contract in the sum of \$2.602M was awarded in June 2004 to the lowest bidder. However, an Engineer's estimate was not submitted for audit scrutiny. As at 31 December 2004, the full contract sum was paid and the work was verified as satisfactory completed.

1451. A contract for the rehabilitation of building R - 96 was awarded in August 2004 to the lowest bidder in the sum of \$1.828M. However, the Engineer's estimate was not submitted for audit examination. A physical verification was carried out on the 30 November 2005 and the following discrepancies were observed:

- window frames were not properly fitted causing problems with latches and jams;
- cupboards were built without shelves;
- the roof was constructed without a ridge to support the centre of the roof;
- plywood was attached to the interior of the roof on the two sides instead the ridge;
- leaves were seen entering from where the ridge should have been. A possible reason for this could have been the inadequate flashing or ridge cap;
- a tap for the bathroom and door handles were not installed as stipulated by the contract; and
- light switches were installed behind the doors.

1452. A satisfactory explanation was not obtained from the Head of the Budget Agency. However, the assurance was given that the matter would be looked into. Notwithstanding this, as at 31 December 2004, the full contract sum was paid.

The Audit Office recommends that the Regional Administration ensure that works are satisfactorily completed before payments are made. (2004/286)

The Audit Office also recommends that efforts are made to ensure that all work are completed or take steps to have the amounts paid for the above-mentioned works refunded by the contractor. (2004/287)

1453. No work was done to the rehabilitation of R-54 building. However, a change in programme was obtained in November 2004 for the rehabilitation of the Agriculture Building R-247 at Bina Hill, Annai. A contract was awarded in December 2004 to the lowest bidder in the sum of \$416,500 whilst the Engineer's estimate was \$633,440. As at 31 December 2004 the full contract sum was paid and the work was physically verified.

Subhead 14001 - Roads

1454. The sum of \$18M was allocated for of (a) the purchase one compactor/compressor road roller, (b) rehabilitation of roads in Lehem/Aishalton, Mertezero/Karasbai, Hunt Oil/Kaicumbay, Yupukari - North, Sand Creek - South, Tiperu/Yurong Peru - north and Achawib/Cudwini - south and (c) payment of retention. Amounts totalling \$17.912M were expended as follows:

Description	Amount \$'000
Transport Culverts and Gravel to Karasabai	1,669
” ” ” ” ” Yupukari, San Jose, Sand Creek	1,191
Payment of retention	799
Rehab works to Meruar/ Kasarabai	372
Maintenance of Equipment/ Spares	2,081
Purchase of compactor/ compressor roller	11,800
Total	17,912

1455. As can be noted no work was done on Hunt Oil/Kaicumbay road and Achawib/Cuduwini- South nor were the works re-budgeted for 2005.

1456. Four contracts valued at \$1.669M were awarded by the Regional Tender Board to the lowest bidders for the transportation of gravel and culverts for the maintenance of Karasabai Road. However, an examination of the payment vouchers revealed that copies of quotations were not attached. As a result, the basis for the awards of these contracts could not be determined. The full amount of \$1.6M was expended as at 31 December 2004.

The Audit Office recommends that the Regional Administration take steps to ensure that all supporting documents are attached to payment vouchers to substantiate the payments. (2004/288)

1457. The Regional Tender Board awarded three contracts to the lowest bidders for the maintenance of Yupukari, San Jose and Sand Creek roads. As at 31 December 2004, the full contract sum of \$1.19M was paid to the contractor. A physical verification revealed that the works were satisfactory completed.

1458. The amount of \$799,000 represents retention paid on the contract for the rehabilitation of the Aishalton/Lethem road was awarded in 2003 and as at 31 December 2004, the work was completed and the retention was paid.

1459. A contract in the sum of \$371,700 was awarded by the Regional Tender Board for the rehabilitation of Karasabai/ Meraur road in April 2004 to the lowest bidder. As at 31 December 2004, the contractor was paid the full amount. The works were completed and physically verified.

1460. The amount of \$2.081M was expended on the maintenance of equipment and the purchase of spares. Included in this figure is an amount of \$1.8M which was utilized to purchase of spares for heavy duty equipment, trucks and engines. Tender Board procedures were followed for the purchase of these spares. The items purchased were verified as having been received based on the stores records maintained.

1461. The contract for the purchase of a one compactor/compressor road roller was awarded by the Central Tender Board in December 2004 to the sole supplier of this type of equipment. As at 31 December 2004, the full contract sum of \$11.8M was paid. The compactor/ roller was verified as having been received and properly brought to account.

Subhead 17001 – Agriculture Development

1462. The sum of \$300,000 was allocated for the fencing of the community farms at Awarewaunau and Sand creek. The works were undertaken by the villagers. As at 31 December 2004, the sum of \$299,800 was expended on the purchase of 33 rolls of barbed wire. However, because of the remoteness of the area physical verification could not be done, and reliance had to be placed on the certificate issued by the Works Department.

Subhead 19001 – Land Transport

1463. The sum of \$8.5M was allocated for the purchase of one MF tractor and one truck. The contract for the purchase of the MF tractor was awarded to the sole supplier in the sum of \$4.5M. As at 31 December 2004 the full amount was paid to the supplier and the tractor was verified as having been received.

1464. The contract for the purchase of the truck was awarded by the Regional Tender Board to the lowest bidder in the sum of \$3.9M. As at 31 December 2004 the full amount was paid to the supplier and the item purchased was verified as having been received and brought to account. However, the truck was not marked to have it easy identifiable as the Region's property.

*The Audit Office recommends that the Regional Administration have all its assets marked to render them easily identifiable as the Region's property.
(2004/289)*

Subhead 25001 - Furniture (Staff Quarters)

1465. The sum of \$500,000 was allocated for the purchase of beds mattresses, refrigerators and gas stoves for the staff of the Region. As at 31 December 2004 the full amounts were expended and the items purchased were verified as having been received and properly brought to account.

Subhead 25003 – Furniture and Equipment (Administration)

1466. The sum of \$400,000 was allocated for the purchase of chairs, filing cabinets, refrigerators and fans. Two contracts were awarded by the Regional Tender Board to the lowest bidders in sums totalling \$398,000. As at 31 December 2004 the full amounts were expended and the items purchased were verified as having been received and properly brought to account.

Subhead 25004 – Furniture and Equipment (Education)

1467. The sum of \$2.7M was allocated for the purchase of refrigerators, freezers, typewriters, filing cabinets and dinette sets for the Education Department. Three contracts valued at \$2.7M were awarded by the Regional Tender Board to the lowest bidders. As at 31 December 2004 the full contract sums were paid. The items were purchased through the cheque orders system and at the time of reporting the cheque orders remained outstanding. As a result, reliance had to be placed on the stores accounting records.

Subhead 25005 – Furniture and Equipment – Health

1468. The sum of \$3.5M was allocated for the purchase of radio sets, gas stoves, refrigerators, gas freezers, washing machines, writing desks, suction machine and autoclaves. These items were purchased through the cheque order system and the cheque orders were still outstanding at the time of the audit. However, reliance had to be place on the stores accounting records kept at the Regional Accounting Unit to verify that these items were received and brought to account

Subhead 26003 - Power Extension

1469. The sum of \$1.5M was allocated for the purchase and installation of solar systems at Cuduwini, Achawib and Yupukari Health Huts. The contract for the purchase of the solar systems was awarded in September 2004 by the Regional Tender Board in the sum of \$1.157M. As at 31 December 2004, the items purchased were received and the full contract sum was paid. At the time of reporting, the systems were verified as having been received and properly brought to account. In addition, 3 contracts valued at \$340,000 were awarded to the lowest bidder in October 2004 for the installation of the above-mentioned solar systems. As at 31 December 2004 the full contract sum was paid and the works were physically verified.

Subhead 28001 – Water Supply

1470. The sum of \$4.8M was allocated for (a) purchase and installation of water tanks and hand pumps, and (b) the purchase and installation of windmills for water supply. Amounts totalling \$4.780M were expended as follows:

Description	Amount \$000
Installation of windmills at Awarewanau	1,139
“ of water pumps at Tousida	560
“ of water pumps at Rukumuta	112
Drilling well at Massara Village	84
Purchase of water tanks, hand pumps & windmills	2,885
Total	4,780

1471. A contract in the sum of \$1.139M was awarded in December 2004 for the installation of a windmill at Awarewanau Village in the North Rupununi to the sole bidder. As at 31 December 2004 the work was completed and amounts totalling \$1.139M were paid to the contractor. This installation was physically verified.

1472. The contract for the installation of water pumps at Tousida was awarded in the sum of \$560,000 to the lone bidder in October 2004. As at 31 December 2004, the works were completed and the full contract sum was paid. However, because of the remoteness of the area the works could not be physically verified.

1473. A contract valued at \$1.123M was awarded to the sole bidder in December 2004 for the installation of water pumps at Rukumuta. As at 31 December 2004, a mobilization advance of \$122,339 was paid. However, at the time of reporting in November 2005 there was evidence to indicate that the work was completed and the difference of \$1.011M was paid. A physical verification of the works completed could not be done due to the remoteness of the area.

1474. A contract in the sum of \$84,000 was awarded for the drilling of the well at Massara. As at 31 December 2004, no work was done and the amount had to be refunded.

1475. A contract valued at \$2.884M was awarded by the Regional Tender Board for the purchase of water tanks and hand pumps. As at 31 December 2004, amounts totalling \$2.884M were paid through the cheque order system. At the time of reporting the cheque orders remained outstanding and reliance had to be placed on the stores records of the Accounting Unit to verify that the items were received and brought to account.

HEAD 80 & DIVISION 540
REGION 10 - UPPER DEMERARA/BERBICE

Current Expenditure

1476. The old salaries bank account No. 861, which became non-operational in June 1996, was still overdrawn by \$5.466M as at 31 December 2004. It was recommended in our previous reports that efforts be made to investigate the reason(s) for the overdraft with a view of clearing it and steps be taken to close the account. It was explained by the Head of the Budget Agency that the staff of the RAU were unable to perform this reconciliation and, as such, a consultant was contracted to do so. At the time of reporting in December 2005, the reconciliation statements were not yet provided to this Office for verification.

1477. An examination of the Register of Contributors to the National Insurance Scheme for December 2004 revealed 273 instances where the employees' NIS numbers were not quoted in the Register, thus appearing that the employees were not registered with the Scheme.

Since registration with the Scheme has implications for social security and other benefits, efforts should be made to ensure the prompt registration of all unregistered employees. (2004/290)

1478. A comparison of the authorised staff as shown in the 2004 Estimates of Expenditure with the actual staff employed by the Region in December 2004 revealed that the authorised staff was exceeded, in the following categories:

Description	Authorised	Actual	Excess
Administrative	15	176	161
Senior technical	42	387	345
Other technical & craft skills	90	232	142
Clerical & office support	51	52	1
Semi-skilled operatives etc	65	213	148
Contracted employees	0	5	5
Total	263	1,065	802

1479. This state of affairs was due to the omission from the National Estimates of eight hundred and seventy-four teachers, under the following categories, employed by the Region.

1480. Table of authorised and actual staff in Education:

Description	Authorised	Actual	Excess
Administrative	1	169	168
Senior technical	4	378	374
Other technical & craft skills	4	162	158
Clerical & office support	8	17	9
Semi-skilled operatives etc	10	170	160
Contracted employees	0	5	5
Total	27	901	874

As mentioned in my previous reports, in order to ensure a meaningful comparison between authorised and actual staffing, it is again recommended that the Ministry of Finance be approached with a view of including all categories of employees in the Estimates. (2004/291)

1481. Amounts totalling \$65.136M were expended on Materials, Equipment & Supplies. Included in this figure were amounts totalling \$13.364M expended on the purchases of drugs and \$22.128M expended on the purchase of field materials and supplies. The items purchased were verified as having been received and properly brought to account.

1482. Amounts totalling \$7.193M were expended on Fuel & Lubricants. However, of the twelve vehicles for which log books were required to be maintained, log books were only presented for three vehicles. In addition, the log books presented for audit examination were not properly maintained. In the circumstances, it could not be determined whether there was effective control over the use of these vehicles.

1483. In my Reports for the past five years (1999-2003), it was stated that there were a number of unserviceable vehicles lying at various workshops for considerable periods of time. However, on the assumption of duty of the present Head of the Budget Agency, an exercise was undertaken to review the status of these unserviceable vehicles utilising the services of a qualified mechanic. During the years 2004 and 2005, of the sixteen vehicles, two trailers and five motor cycles which were deemed unserviceable, the Regional Administration was able to rehabilitate and put to use, three motor cycles, one 4x4 vehicle and two heavy duty vehicles, which is highly commendable. However, the Regional Administration is urged to expedite the process of disposing of the other unserviceable items through the Board of Survey established in 2005.

1484. According to the Appropriation Accounts amounts totalling \$48.553M were expended on the Rental and Maintenance of Buildings. The following is a breakdown of the expenditure:

Description	Amount \$'000
Repairs and maintenance of schools	8,206
Repairs to health centres and hospital	7,035
Repairs to teachers' quarters and house	5,664
Enclosure of bottom flat at Magistrates' Court	2,662
Repairs Sub-treasury Office quarters	1,868
Enclosure of bottom flat at Kwakwani quarters	1,807
Repairs and maintenance to DREO house	1,709
Enclosure of education annex – Wismar	1,102
Rehabilitation of RDC Sub-office – Kwakwani	40
Miscellaneous works \$180,000 - \$450,000	8,633
Miscellaneous works below \$180,000	3,160
Miscellaneous	6,667
Total	48,553

1485. Included in the sum of \$8.206M expended on the repairs and maintenance of schools, were payments on three contracts which were awarded for repairs to Watooka Day primary school, McKenzie primary school and, McKenzie high school as follows:

- (a) The contract for the repairs to roof, ceiling and floor at Watooka Day primary school was awarded in the sum of \$2.348M to the second highest of five bidders on the basis that the contractor was the most responsive bidder and had the capability to complete the job. As at 31 December 2004, the total contract sum was paid and the works were completed and physically verified;
- (b) The contract for the repairs and maintenance to roof, walls and windows at McKenzie primary school was awarded in the sum of \$2.820M against an Engineer's estimate of \$3.273M to the second highest of six bidders based on a recommendation of the evaluation committee due to the most responsive bidder being already occupied with another project and the work was of an urgent nature. There was an approved variation of \$680,616 giving a revised contract sum of \$3.500M. As at 31 December 2004 the entire contract sum was paid. The works were completed and physically verified; and
- (c) The contract for the supply of tools and materials for repairs and maintenance of McKenzie high school was awarded in the sum of \$2.637M to the lowest of five bidders. However, the contract sum was subsequently reduced by \$276,594, without any stated reason, giving a new contract sum of \$2.361M. As at 31 December 2004, the entire contract sum was paid and the works were completed and physical verified.

1486. The sum of \$7.035M was expended on repairs to health centres at One Mile Wismar and Vivienne Parris and the Upper Demerara Hospital as follows:

- (a) The contract for repairs to One Mile Wismar health centre was awarded in the sum of \$3.995M to the fifth lowest bidder on the basis that his bid was the closest to the Engineer's estimate. As at 31 December 2004, the full contract sum was paid and the works were completed and physically verified;
- (b) The contract for repairs to Vivienne Parris health centre was awarded in the sum of \$1.325M to the second lowest bidder on the basis that the lowest bidder was currently engaged in several other projects. As at 31 December 2004, the full contract sum was paid and the works were completed and physically verified; and
- (c) The contract for repairs to the Upper Demerara Hospital was awarded to the lowest bidder in the sum of \$1.714M. As at 31 December 2004, the full contract sum was paid and the works were completed and physically verified.

1487. Amounts totalling \$5.664M were expended on four contracts awarded for repairs to three teachers' quarters and one house as follows:

- (a) The contract for the repairs and maintenance to teachers' quarters at Yuraballie Street was awarded in the sum of \$995,882 to the second lowest of nine bidders against an Engineer's estimate of \$1.049M, on the basis that the contractor was within range. There was an approved variation of \$63,443 giving a revised contract sum of \$1.059M. As at 31 December 2004, the full contract sum was paid to the contractor and the works were completed and physically verified. However, it was noted that the retention payment of \$105,933 was recorded as being paid twice, thus resulting in the Appropriation Account being overstated by this amount.

The Audit Office recommends that the Region institute proper supervisory checks in order to avoid a recurrence of such error. (2004/292)

- (b) The contract for repairs to teachers' quarters at Wismar was awarded in the sum of \$372,780. There was an approved variation of \$289,709 giving a revised contract sum of \$662,489. As at 31 December 2004, the full contract sum was paid and the works were completed and were physically verified; and
- (c) The contract for the extension of teachers' quarters at 47 Miles was awarded in the sum of \$2.750M, to the lowest of three bidders. As at 31 December 2004, amounts totalling \$2.747M were paid to the contractor, while the contract for repairs and maintenance to the teacher's hostel at 126 Blueberry Hill, Wismar, was awarded in the sum of \$1.090M to the lowest bidder. As at 31 December 2004, the full amount was paid to the contractor.

1488. The contract for the enclosure of the bottom flat at the Magistrates' Court, Christianburg was awarded in the sum of \$2.587M to the second lowest of eight bidders, on the basis that the contractor's bid was the most realistic and in keeping with the Engineer's estimate. There was an approved variation of \$370,740 giving a revised contract sum of \$2.957M. As at 31 December 2004, amounts totalling \$2.662M were paid and the works were completed and physically verified.

1489. The contract for the repairs and maintenance to the Sub-Treasury quarters at Retreive was awarded in the sum of \$1.870M to the second lowest bidder on the basis that the contractor was already mobilised at the location and had the ability to complete the project within the specified time frame. As at 31 December 2004, amounts totalling \$1.868M were paid and the works were completed and physically verified.

1490. The contract for the supply of tools, labour and materials for the enclosure of the bottom flat of Staff Quarters at Kwakwani was awarded in the sum of \$1.867M to the second lowest of four bidders. However, there were two adjustments to the contract sum, one for a reduction of the contingency by \$169,769 and then a subsequent addition to the contingency of \$109,180, giving a revised contract sum of \$1.807M. This contract was awarded using a system of voting among members of the Regional Tender Board with the bidder acquiring the most votes being awarded the contract. As at 31 December 2004, the full contract sum was paid and the works were completed and physically verified. As stated before the practice of awarding contracts based on a system of voting is not in keeping with the approved procedures for the awarding of contracts. In addition, had this contract been awarded to the lowest bidder, there might have been a cost saving of \$35,000.

1491. With respect to the repairs and maintenance to the DREO house, Blueberry Hill, the contract was awarded in the sum of \$1.709M to second lowest of seven bidders on the basis that the lowest contractor was already occupied with two other projects and the difference in cost was minimal. As at 31 December 2004, the full contract sum was paid and the works were completed and physically verified.

1492. The contract for the enclosure of the education annex was awarded to the lowest of five bidders in the sum of \$1.102M. As at 31 December 2004, the full contract sum was paid. However, a physical inspection of the works, which were completed, revealed an overpayment of \$132,600.

1493. With respect to the rehabilitation of the RDC sub-office, Kwakwani, a contract in the sum of \$2.238M was awarded under capital line item 12001-Buildings, Administration. However, it was noted that the retention payment of \$39,637 was paid from the Region's current programme, in breach of the financial regulations.

1494. In relation to the amount of \$8.633M expended on miscellaneous works falling within the limits of \$180,000 and \$450,000, twenty four contracts were awarded for repairs to officers quarters, REO's residence, etc, while thirty-seven contracts valued at \$3.160M were awarded for miscellaneous works below the limit of \$180,000.

1495. Included in the amount of \$6.667M expended on miscellaneous works, are payments totalling \$1.555M for the rental of building, \$4.829M for retention payments on contracts awarded in 2003 which were completed and physically verified in the previous year, \$221,765 for the purchases of building material and \$61,518 for other miscellaneous expenses. All of the above amounts were verified with the related payment vouchers and other supporting documents.

1496. With respect to the rental and maintenance of buildings, amounts totalling \$54.203M were expended, of which \$46.998M was for the maintenance of buildings. The amounts expended were verified with the related payment vouchers and other supporting documents.

1497. Included in the sum of \$14.553M expended on the maintenance of roads were payments for the repair and reconstruction of Wisroc main road, reconstruction of Wismar Hill primary road, retention payments on contracts awarded and completed in 2003 and \$86,895 on other minor contracts below the limit of \$180,000, while the sum of \$6.555M was expended on the Maintenance of Drainage and Irrigation, which also included amounts totalling \$195,697 representing retention payments made. The above works were completed and physically verified.

1498. According to the Appropriation Account amounts totalling \$25.630M were expended on the Maintenance of Other Infrastructure. The following are details of the expenditure:

Description	Amount \$000
Construction and repairs of fences and trestle	14,395
Construction of revetment at Adian's primary school	2,217
Construction of wooden dock at Kimbia Health Post	609
Miscellaneous works \$180,000-\$450,000	3,672
Miscellaneous works below \$180,000	2,110
Miscellaneous	2,627
Total	25,630

1499. Included in the amount of \$14.395M for the construction and repairs of fences and trestle were payments of \$768,545 representing the full contract sum which was paid on a contract awarded to the lower of two bidders for the construction of concrete trestle at Christianburg primary school and amounts totalling \$13.626M expended on the construction of eleven fences as follows:

- (a) Five contracts valued at \$7.210M were awarded to the lowest bidders for repairs, maintenance and construction of fences and other structures at Upper Demerara Hospital, Education Annex, Watooka Day primary, 47 Miles health post and Amelia's Ward health centre. As at 31 December 2004 amounts totalling \$6.793M were paid;

- (b) The contract for the construction of a fence and gate at Teachers' Hostel, Kwakwani, was awarded to the sole bidder in the sum of \$1.066M. However, this amount was reduced by \$50,782, without any stated reason, giving a new contract sum of \$1.016M. As at 31 December 2004 the full contract sum was paid;
- (c) The contract for the construction of a fence at the Amerindian Hostel, Wismar was awarded to the second lowest of three bids in the sum of \$968,135 on the basis that the lowest bidder was already engaged in the execution of other projects. However, it was noted that the contract sum was reduced by \$53,458, without any stated reason, giving a revised contract sum of \$914,677. As at 31 December 2004 the full contract sum was paid;
- (d) The contract for the construction of a fence at teachers' quarters' compound, Blueberry Hill, was awarded to the fourth lowest of six bidders in the sum of \$1.566M on the basis of the contractor's capability and the contractor being within the specified range. However, it was noted that the contract sum was reduced by \$42,241, without any stated reason, giving a revised contract sum of \$1.524M. As at 31 December 2004 the full contract sum was paid;
- (e) Two contracts valued at \$2.040M were awarded to the second highest bidders for construction and reconstruction of fences at the Sub-Treasury Office and the Magistrates' Court, Christianburg respectively. However, it was noted that the contract for the construction of the fence at the Sub-Treasury Office was awarded using a system of voting among members of the Regional Tender Board with the bidder acquiring the most votes being awarded the contract, while the contract for the fence at the Magistrate's court was awarded on the basis that the contractor was within the range and delivers quality work. As at 31 December 2004 amounts totalling \$1.826M were paid. These works were completed and physically verified; and
- (f) The contract for repairs and maintenance of One Mile health centre fence, water tank, trestle and generator hut, was awarded to the highest of seven bidders in the sum of \$1.499M. There were several amendments to the contract sum, these being, an addition of a contingency of \$81,440, a reduction in the contract sum of \$154,040 and an increase in the contract sum of \$136,420 giving a revised contract sum of \$1.563M. In addition, it was noted in the tender minutes that the reasons for this award were that one contractor has received an award before and another had problems with quality finish. These reasons are considered inadequate and unacceptable. As at 31 December 2004 the entire contract sum was paid.

1500. It should be noted that the construction of a fence is of a capital nature and, as such, all expenses incurred in this regard should have been charged to capital expenditure. Nevertheless, the above works were completed and physically verified.

1501. With respect to the revetment at St. Adian primary school, the contract was awarded to the lowest of three bids in the sum of \$2.250M. However, the contract sum was reduced by \$33,019, without any stated reason, giving a revised contract sum of \$2.217M. As at 31 December 2004, amounts totalling \$2.217M were paid and the works were completed and physically verified.

1502. The contract for the construction of a wooden dock at Kimbia health post was awarded in the sum of \$609,192. As at 31 December 2004, the entire contract sum was paid to the contractor, while amounts totalling \$3.672M were expended on eleven contracts, within the limits of \$180,000 and \$450,000, for repairs to fences, trestles, wash bay, etc, and amounts totalling \$2.110M were expended on twenty-six contracts, below the limit of \$180,000, for plumbing, sanitation, septic tank and weeding, etc.

Stores and Other Public Property

1503. Master and sectional inventories were kept by the Regional Administration for the period under review. However, they were not updated to reflect items received during 2004. In the circumstances, it could not be satisfactorily determined whether all fixed assets under the control of the Region were duly accounted for and properly safeguarded.

1504. An examination of the loans register revealed several instances where items were loaned to employees, contractors, and residents. However, whilst an attempt to recover these items was made, some items loaned were still outstanding at the time of audit in December 2005.

The Audit Office again recommends that the Regional Administration takes appropriate action to recover these items. (2004/293)

Capital Expenditure

Subhead 11001 – Bridges

1505. The sum of \$10M was voted for the rehabilitation of bridge across the Hymara River. According to the Appropriation Account amounts totalling \$9.605M were expended. It was explained that the Region realised a saving under this subhead after construction of the first bridge and as such was able to construct another bridge for which verbal approval was given.

1506. The contract for the supply of tools, labour and materials for the rehabilitation of the first bridge across Hymara Creek and Independence Avenue was awarded to the lower of two bidders in the sum of \$4.713M against an Engineer's estimate of \$5.407M. There was a variation of \$1.620M giving a revised contract sum of \$6.332M. As at 31 December 2004, the entire contract sum was paid and the works were completed and physically verified.

1507. The contract for the supply of tools, labour and materials for the rehabilitation of the second bridge across Hymara Creek was awarded to the sole bidder in the sum of \$3.637M against an Engineer's estimate of \$3.667M. As at 31 December 2004, amounts totalling \$3.273M were paid and the works were completed and physically verified.

Subhead 12001 – Buildings (Administration)

1508. The sum of \$4.5M was voted for the continued rehabilitation of (a) the lower flat of the Regional Administration Main Office at Linden, (b) the Regional Administration Office at Kwakwani and (c) payment of retention. According to the Appropriation Account, amounts totalling \$4.460M were expended.

1509. Amounts totalling \$562,217 were expended as retention payments on two contracts awarded in 2003 for the rehabilitation of the RDC Sub-Office in Kwakwani and the RDC Administration Building.

1510. The contract for the supply of tools, labour and materials for the continued rehabilitation to the RDC ground floor was awarded to the lower of two bidders in the sum of \$3.081M against an Engineer's estimate of \$3.020M. As at 31 December 2004, amounts totalling \$2.600M were paid and the works were completed and physically verified.

1511. The contract for the supply of tools, labour and materials for the rehabilitation of the RDC Sub-office in Kwakwani was awarded to the higher of two bidders in the sum of \$2.238M against an Engineer's estimate of \$2.355M on the basis that the contractor was capable and the lower bidder was occupied with two other projects. As at 31 December 2004, amounts totalling \$1.298M were paid, of which \$39,637 represented a retention payment which was met from current expenditure in breach of financial regulation. Nevertheless, the works were completed and physically verified.

Subhead 12002 – Buildings (Education)

1512. The sum of \$40M was allocated for (a) the construction of West Watooka nursery school, (b) construction of nursery school at Amelia's Ward – South, (c) completion of Amelia's Ward student's hostel and (d) the payment of retention. Amounts totalling \$33.457M were expended as follows:

Description	Amount \$'000
Construction of Amelia's Ward student hostel	11,629
Construction of West Watooka nursery school	9,825
Construction of Amelia's Ward nursery school	6,613
Construction of sanitary block – Watooka Day primary	2,212
Completion of extension to Watooka Day school	1,443
Consultancy services	1,113
Retention	622
Total	33,457

1513. The contract for the construction of Amelia's Ward student hostel was awarded in 2003 to the lowest of five bidders in the sum of \$18.789M. As at 31 December 2003, amounts totalling \$5.281M were paid to the contractor. During the period under review, amounts totalling \$11.629M were paid to the contractor with an outstanding balance of \$1.879M which was re-budgeted for in 2005. The works were completed and were physically verified.

1514. The contract for the construction of West Watooka Nursery School was awarded in the sum of \$10.922M to the lowest of three bidders against an Engineer's estimate of \$10.229M. As at 31 December 2004, amounts totalling \$9.825M were paid to the contractor with an outstanding balance of \$1.097M which was re-budgeted for in 2005. The works were completed and physically verified.

1515. The contract for the construction of Amelia's Ward nursery school was awarded in the sum of \$8.750M to the lowest of four bidders against the Engineer's estimate of \$9M. As at 31 December 2004, amounts totalling \$6.613M were paid to the contractor with an outstanding balance of \$2.138M, which was re-budgeted for in 2005. However, a physical verification of the works, which were completed, revealed an overpayment of \$157,877.

The Audit Office recommends that the Regional Administration investigate this overpayment with a view of recovering the amount overpaid. (2004/294)

1516. The contract for the construction of a sanitary block at Watooka Day primary school was awarded in the sum of \$5.859M in 2003. As at 31 December 2003, amounts totalling \$3.369M were paid to the contractor. During the period under review amounts totalling \$2.212M were paid, which included a retention payment of \$279,057.

1517. The contract for the extension of the Watooka Day primary school was awarded in the sum of \$25.253M to the lowest bidder by Central Tender Board in 2002. As at 31 December 2003, amounts totalling \$22.406M were paid to the contractor. During the period under review amounts totalling \$1.444M were paid, which included a retention payment of \$286,432. The works were completed and were physically verified.

1518. Amounts totalling \$1.113M were expended on three contracts valued \$1.448M awarded for consultancy services rendered for the construction of Amelia's Ward students' hostel, One Mile primary school and South Amelia's Ward nursery school. During the period under review, amounts totalling \$1.113M were paid on these contracts, while amounts totalling \$621,579 were paid as retention fees for contracts awarded in 2003 for the renovation of Amelia's Ward primary school and rehabilitation of One Mile primary.

Subhead 12003 - Buildings (Health)

1519. The sum of \$4.5M was voted for the construction of health posts at 47 Miles - Mabura road and payment of retention. The full sum voted was expended on the construction of the health post and payment of retentions.

1520. The contract for the supply of tools, material and labour for the construction of a health post at 47 Miles, Mabura was awarded in the sum of \$3.839M to the second lowest of six bidders on the basis of the contractor's capability and his bid being within the range. As at 31 December 2004, amounts totalling \$3.254M were paid, while amounts totalling \$1.246M were paid as retention on five contracts awarded in 2003 for construction of health posts at Three Friends, Ebini, Old England and construction of fence at Three Friends health post and Old England health post.

Subhead 13001 – Drainage & Irrigation

1521. The sum of \$7M was allocated for the rehabilitation of drains at Block 22, One Mile, Victory Valley and Rainbow City and payment of retention. However, a change in programme was granted to clean and clear the Hymara and Cockatara creeks and interlocking drains instead of rehabilitating the drains at One Mile and Block 22. Amounts totalling \$6.931M were expended as follows:

Description	Amount \$'000
Desilting creeks at Hymara and Cockatara	2,200
Rehabilitation of drains & construction of revetment – Block 22	1,358
Rehabilitation of drains – Rainbow City	1,097
Excavation of D & I canal – West Watooka	798
Miscellaneous	1,478
Total	6,931

1522. The contract for the desilting of Hymara and Cockatara Creeks was awarded in the sum of \$2.2M based on selective tendering due to the work being of an emergency nature. However, a waiver of tender procedures should have been obtained to facilitate selective tendering. As at 31 December 2004 the entire contract sum was paid, while the contract for the rehabilitation of Rainbow City drains was awarded in the sum of \$998,890 to the sole bidder. As at 31 December 2004, amounts totalling \$1.098M were paid resulting in an overpayment on the contract sum of \$99,240.

1523. Amounts totalling \$910,000 were expended on the rehabilitation of drains at Block 22, Wismar, based on a contract awarded to the sole bidder in the sum of \$1.010M against the Engineer's estimate of \$1.090M, while amounts totalling \$447,975 were expended on the construction of revetment at Block 22. However, it should be noted that a change in programme was granted, which replaced works budgeted to be executed at Block 22 in order to facilitate works at Hymara and Cockatara.

1524. With respect to the excavation of D & I canal and construction of box culverts at West Watooka, a contract was awarded in 2003 in the sum of \$5.624M to the third lowest of seven bidders. During the period under review, amounts totalling \$798,757 were paid, while included in the sum of \$1.478M representing miscellaneous expenses were \$620,000 expended on drainage and irrigation works, \$250,000 expended on the rental of excavator for the installation of two pipes across a road in West Watooka, \$221,000 expended on the purchase of cement, stones, etc, and \$387,000 on other miscellaneous expenses. Audit checks carried out on the relevant payment documents revealed that the amounts expended were properly incurred and recorded.

Subhead 14001 – Roads

1525. The sum of \$20.671M was allocated for (a) the continued rehabilitation of Ituni/Kwakwani road, (b) the rehabilitation of roads at Coomacka/Three Friends – Demerara River, Block 22 and Amelia's Ward and (c) the payment of retentions. Amounts totalling \$20.215M were expended as shown below:

Description	Amount \$'000
Rehabilitation of Kwakwani/Ituni road	9,102
Rehabilitation of Hopetown Square – Amelia's Ward	4,598
Rehabilitation of Coomacka/Three Friends access road	4,515
Construction of road – Block 22	2,000
Total	20,215

1526. With respect to the continued rehabilitation of the Kwakwani/Ituni road, the works were undertaken by force account, with amounts totalling \$9.102M expended on the purchasing of fuel, vehicle and equipment spares, rental of vehicle and other miscellaneous expenses. These works, which were in progress, were inspected and found to be satisfactory.

1527. The contract for the rehabilitation of Hopetown Square – Amelia’s Ward was awarded in the sum of \$4.603M to the second lowest of three bidders on the basis that the contractor was a bonafide roads contractor with his own equipment and his bid being within the range. As at 31 December 2004, amounts totalling \$4.598M were paid and the works were completed and physically verified.

1528. The contract for the rehabilitation of the Coomacka/Three Friends access road was awarded to the lower of two bidders in the sum of \$4.515M against an Engineer’s estimate of \$4.886M. As at 31 December 2004, the entire contract sum was paid and the works were completed and physically verified.

1529. The contract for the continued rehabilitation of roads at Block 22 was awarded to the lower of two bidders in the sum of \$2.154M against an Engineer’s estimate of \$2.204M. As at 31 December 2004, amounts totalling \$2M were paid to the contractor and the works were completed and physically verified.

Subhead 19001 – Infrastructure Development

1530. The sum of \$5M was allocated for the rehabilitation of roads and drains at Amelia’s Ward, Block 22 and Wisroc. Amounts totalling \$4.643M were expended on rehabilitation of roads and drains at Wisroc and Amelia’s Ward.

1531. The contract for the repairs and maintenance to roads and drains at Wisroc was awarded to the lowest of three bidders in the sum of \$2.394M. As at 31 December 2004 the full contract sum was paid, while the contract for the repairs and maintenance to roads and drains at Amelia’s Ward was awarded to the higher of two bidders in the sum of \$4.451M on the grounds that the lower bidder was inexperienced. However, due to insufficient funds the scope of works was reduced giving a revised contract sum of \$2.499M. As at 31 December 2004, amounts totalling \$2.249M were paid and the works were completed and physically verified.

Subhead 21002 - Land & Water Transport

1532. The sum of \$2.250M was allocated for the purchase of five outboard engines and boats for health and education services. Amounts totalling \$2.074M were expended on the purchase of four 18ft-wooden boats, two 20ft-wooden boats, two 25HP engines and one audiometer. The items purchased were verified as having been received. However, they were not inventorised.

Subhead 25001 - Furniture and Equipment (Education)

1533. The sum of \$4.2M was voted for the purchase of furniture for nursery schools, desks, benches, tables, chairs, beds and mattresses. Amounts totalling \$4.195M were expended on the purchase of beds, tables, chairs, mattresses, cupboards, blackboard, dry-erase boards, etc. The items purchased were verified as having been received, but were not inventorised.

Subhead 25002 - Equipment (Administration)

1534. The sum of \$1.6M was provided for the purchase of one photocopier, tables and chairs. Amounts totalling \$1.599M were expended on the purchase of a photocopier, dinette sets, double beds, fridge, gas stove, suite and four mirrors. No change of programme was seen to facilitate these purchases, however, it was explained that verbal approval was given. Nevertheless, the items were verified as having been received, but were not inventorised.

Subhead 25003 – Furniture and Equipment (Health)

1535. The sum of \$4M was allocated for the purchase of clinical audiometer, acoustic emission tester and refrigerator. Amounts totalling \$3.986M were expended on the purchase of eleven refrigerators, one audiometer and audiology equipment. The items were verified as having been received, but were not inventorised.

*The Audit Office recommends that the Regional Administration take appropriate action to record the assets acquired into the inventory and ensure that each item is properly marked to identify it as Government property.
(2004/295)*

AUDITS OF PUBLIC ENTERPRISES

1536. For the period 1 January 2004 to the date of reporting, twenty-nine audits have been finalised under the contracting out arrangements at a total cost of \$48.026M. An important aspect of the Audit Act is the requirement for the concerned Ministers to have these audited accounts along with my reports thereon and the responses of the entities, to be presented to the National Assembly. However, up to the time of reporting, there was no evidence of any action taken in this regard. The Audit Office has since written to the concerned Ministers advising them of this legal requirement.

1537. An analysis of the opinions issued in respect of the audits of the twenty-nine entities referred to above, revealed that five reports were disclaimers of opinion reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements. One report was also qualified because of uncertainties and/or disagreement of a material nature. Please see tables below.

Disclaimers of Opinion

No.	Name of Entity	Year of Accounts	Reasons for Disclaimer of Opinion
1	Mards Rice Milling Complex	2000	Reservations on almost all major items in the balance sheet. Accuracy and existence of tangible fixed assets valued at \$846.908M could not be determined. Basis on which the value of stocks amounting to \$72.687M could not be verified.
2	Guyana Pharmaceutical Corp.	1999	Reservations on all major items in the balance sheet. Uncertainty over the ownership, existence and valuation of fixed assets valued at \$640.214M.
3	Bauxite Industry Dev. Co. Ltd.	2001	Reservations on almost all major items in the balance sheet. No physical verification of inventories valued at \$1.172 billion.
4	Mards Rice Milling Complex	1999	Reservations on almost all major items in the balance sheet. Accuracy and existence of tangible fixed assets valued at \$882.583M could not be determined. Basis on which the value of stocks amounting to \$102.699M could not be verified.
5	Berbice Mining Enterprise	2002	Financial statements prepared assuming that the Company will continue as a going concern. Company may be unable to service its liabilities amounting to \$1.521billion.

Qualified Opinions

No.	Name of Entity	Year of Accounts	Reasons for Qualification
1	Guyana National Printers Ltd.	2003	The actuarial valuation of the pension scheme revealed a past service deficit of \$332.6M. No provision made in the financial statements for the Company's share of the deficit.

1538. For the period 1 January 2004 to the date of reporting, twenty-six audits have been finalised as an in-house arrangement. An analysis of the twenty-six reports revealed that four were disclaimers of opinion reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements. Ten reports were also qualified opinions because of uncertainties and/or disagreement of a material nature. Please see tables below.

Disclaimers of Opinion

No.	Name of Entity	Year of Accounts	Reasons for Disclaimer of Opinion
1	National Edible Oil Company Ltd.	1/11/97 - 31/12/97	Auditor's reservations on almost all major items in the balance sheet.
2	Guyana Cooperative Financial Service	2000	Accuracy of significant balances and interest accrued on non-performing loans could not be satisfactorily determined as also in the case of balances on bad loans which are pending transfer to GCFS.
3	Linden Mining Enterprise	2001 – 2002	Reservations of a material nature on most of the items appearing in the financial statements.
4	Guyana Television Broadcasting Co. Ltd.	1/1/03- 29/2/04	Reservations on all major items in the balance sheet.

Qualified Opinions

No.	Name of Entity	Year of Accounts	Reasons for Qualification
1	Guyana Geology & Mines Commission	2003	A complete fixed asset register was not maintained. As such, the accuracy of the amount of \$162.376M and could not be determined. Amount of \$16.715M represented a suspense account.
2	Guyana Geology & Mines Commission	2004	Amount of \$16.715M representing a suspense account. Accuracy of the amount of \$147.615M representing debtors could not be determined.
3	Guyana Television Broadcasting Company Ltd.	2002	Accuracy of the amounts stated as debtors and its related income from advertisements of \$28.973M and \$47.793M respectively could not be satisfactorily determined.
4	Guyana Water Incorporated	2003	Uncertainty on the amount of \$8.5756B shown as fixed assets. Accuracy of the amount of \$1.077B representing debtors could not be determined.
5	Guyana Water Incorporated	2004	Uncertainty on the amount of \$8.353B shown as fixed assets. Difference of \$528.623M between amount representing stock and the values recorded in the year end stock count sheets
6	National Edible Oil Company	1998	Uncertainty in the amounts of \$0.730 and \$1.018 shown as stocks and creditors respectively.
7	National Edible Oil Company	1999	Uncertainty in the amounts of \$0.599 and \$1.916 shown as stocks and suspense respectively.
8	National Edible Oil Company	2000	Accuracy of the amount of \$7.654M shown as Fixed assets could not be determined. The ownership of shares to the value of \$39.438M could not be verified.
9	National Edible Oil Company	2001	Accuracy of the amount of \$6.521M shown as Fixed assets could not be determined. The ownership of shares to the value of \$39.438M could not be verified.
10	National Edible Oil Company	2002	Accuracy of the amount of \$9.262M shown as Fixed assets could not be determined. The ownership of shares to the value of \$39.438M could not be verified.

AUDITS OF STATUTORY BODIES

1539. Seventy-four audits were finalised for the period 1 January 2004 to the date of reporting. Many of these entities are, however, significantly in arrears in terms of financial reporting. The following sets out the status in respect of those entities which are in arrears for five years and over, at the time of reporting:

Name of Entity	Year Last Audited
National Science Research Council	1982
Sugar Industry and Labour Welfare Fund	1993
University of Guyana Pension Scheme	1994
Guyana Museum	1996
Guyana Export Promotion Council	1997
National Library	1998
President's College	1999
Dependants' Pension Fund	2000

1540. It is also a legal requirement for all statutory bodies to have their audited accounts laid in the National Assembly. However, there was no evidence that audited accounts referred to above were presented to the National Assembly.

AUDITS OF FOREIGN FUNDED PROJECTS

1541. For the period 1 January 2004 to the date of reporting, the Audit Office concluded seventy-four audits of foreign funded projects, as shown below:

Funding Agency	No. of Opinions
Inter American Development Bank	26
United Nations Development Programme	18
International Development Association	12
United States Aid for International Development	7
International Fund for Agricultural Development	2
European Union	5
Guyana Forestry Commission	1
United Nation Environmental Programme	2
Caribbean Development Bank	1

ACKNOWLEDGEMENTS

1542. I wish to record my sincere gratitude to the staff of the Audit Office, many of whom worked beyond the call of duty to help me to execute the audits and to compile this report. My sincere thanks also go out to the Accountant General and the Head of Budget Agencies along with their staff for the level of cooperation shown during the course of the audits and for the explanations provided in relation to my findings.

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

R E C E I P T S

REPORT. OBJECT GROUP	DESCRIPTION	APPROVED ESTIMATES	ACTUAL RECEIPTS PAID INTO CONSOLIDATED FUND	VARIANCE
		\$`000	\$`000	\$`000
500	Customs and Trade Taxes	20,494,102	23,591,700	3,097,598
510	Internal Revenue	23,966,313	24,857,410	891,097
520	Stamp Duties	246,489	4,357	(242,132)
525	Other Tax Revenue	228,303	6,035,907	5,807,604
530	Fees, Fines etc.	512,447	337,073	(175,374)
540	Interest	28,685	17,917	(10,768)
545	Rents, Royalties etc.	756,131	1,229,843	473,712
550	Land Development Schemes	155	0	(155)
555	Dividends and Transfers	559,967	316,875	(243,092)
560	Miscellaneous Receipts	1,157,609	897,225	(260,384)
	TOTAL RECEIPTS	----- 47,950,201 =====	----- 57,288,307 =====	----- 9,338,106 =====

P A Y M E N T S

AGENCY NO.	DESCRIPTION	REVISED ALLOTMENT	OUTSTANDING CONTINGENCY FUND ADVANCES	TOTAL FUNDS AVAILABLE	DRAWING RIGHTS (ALLOTMENT 2)	ACTUAL EXPENDITURE
		\$`000	\$`000	\$`000	\$`000	\$`000
01	Office of the President					
	1. Head Office Administration	899,290	17,978	917,268	917,268	910,750
	2. Presidential Advisory	128,258	-	128,258	128,258	126,371
	4. Amerindian Development	114,339	-	114,339	114,339	112,706
	5. Public Policy and Planning	629	-	629	0	0
02	Office of the Prime Minister	46,627	-	46,627	46,538	46,243
03	Ministry of Finance					
	1. Ministry Administration	9,862,113	-	9,862,113	9,787,850	9,769,078
	2. Accountant General's Department	1,603,811	18,000	1,621,811	1,588,401	1,556,638
04	Ministry of Foreign Affairs					
	1. Ministry Administration	412,436	-	412,436	410,573	402,940
	2. Foreign Relations	1,196,552	-	1,196,552	1,175,733	1,173,749
	3. Foreign Trade and International	67,631	-	67,631	67,629	66,736
07	Parliament Office	129,622	5,322	134,944	134,368	133,052
08	Office of the Auditor General	141,145	-	141,145	137,026	134,862
09	Public and Police Service Commission	25,488	-	25,488	25,488	24,886
10	Teaching Service Commission	31,758	-	31,758	31,656	31,538
11	Elections Commission					
	1. Elections Secretariat	193,180	-	193,180	182,733	175,866
13	Ministry of Local Government & Regional Dev.					
	1. Main Office	24,820	-	24,820	24,714	24,699
	2. Administration	15,618	-	15,618	15,536	15,475
	3. Regional Development	72,463	-	72,463	72,096	71,309
	C/F	----- 14,965,780 -----	----- 41,300 -----	----- 15,007,080 -----	----- 14,860,206 -----	----- 14,776,898 -----

AGENCY NO.	DESCRIPTION	REVISED ALLOTMENT	OUTSTANDING CONTINGENCY FUND ADVANCES	TOTAL FUNDS AVAILABLE	DRAWING RIGHTS (ALLOTMENT 2)	ACTUAL EXPENDITURE
		\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
	B/F	14,965,780	41,300	15,007,080	14,860,206	14,776,898
14	Public Service Ministry					
	1. Public Service Management	136,629	-	136,629	133,012	132,451
15	Ministry of Foreign Trade & Int. Corp.	1	-	1	0	0
16	Ministry of Amerindian Affairs	1	-	1	0	0
21	Ministry of Agriculture					
	1. Ministry Administration	117,913	-	117,913	117,913	112,156
	2. Crops and Livestock Support Service	569,575	-	569,575	569,575	562,779
	3. Fisheries Division	44,259	-	44,259	44,259	42,117
	4. Hydrometeorological Services	90,997	-	90,997	90,997	87,772
23	Ministry of Tourism, Commerce and Industry					
	1. Main Office	163,624	2,187	165,811	165,811	165,620
	2. Ministry Administration	29,569	-	29,569	29,569	28,959
	3. Trade, Tourism, Industrial Development & Consumer Affairs	24,612	-	24,612	24,612	24,543
31	Ministry of Public Works & Communications					
	1. Ministry Administration	531,433	-	531,433	528,201	527,448
	2. Public Works	187,824	-	187,824	187,814	186,940
	3. Communications and Transport	37,317	-	37,317	37,034	35,811
41	Ministry of Education					
	1. Main Office	268,821	-	268,821	267,751	266,976
	2. National Education Policy	153,157	-	153,157	148,523	144,147
	3. Ministry Administration	766,140	-	766,140	761,405	751,371
	4. Training and Development	431,257	-	431,257	417,108	404,107
	5. Education Delivery	3,084,771	-	3,084,771	2,966,722	2,928,818
44	Ministry of Culture, Youth and Sports					
	1. Ministry Administration	96,417	-	96,417	96,398	96,234
	2. Culture	142,393	-	142,393	142,359	142,264
	3. Youth	43,799	-	43,799	43,043	42,601
	4. Sports	64,704	-	64,704	64,704	64,703
	5. Youth Entrepreneurial Skills Training	175,469	-	175,469	175,078	174,902
45	Ministry of Housing & Water	352,389	180,000	532,389	532,046	530,020
46	Georgetown Public Hospital Corp.	1,950,682	-	1,950,682	1,949,740	1,943,655
47	Ministry of Health					
	1. Administration	447,307	-	447,307	444,134	439,919
	2. Disease Control	313,755	-	313,755	310,596	305,706
	3. Primary Health Care Services	227,992	-	227,992	227,092	224,282
	4. Regional & Clinical Services	653,845	-	653,845	653,625	652,509
	5. Health Science Education	152,356	-	152,356	149,331	147,796
	6. Standards & Technical Services	133,967	-	133,967	133,854	131,370
	7. Rehabilitation Services	96,629	-	96,629	93,208	91,500
48	Ministry of Labour, Human Service & Social Security					
	1. Ministry Administration	94,022	-	94,022	89,811	88,334
	2. Social Services	1,278,654	-	1,278,654	1,211,529	1,205,369
	3. Labour Administration	100,815	-	100,815	96,123	94,361
	C/F	27,928,875	223,487	28,152,362	27,763,183	27,554,438

AGENCY NO.	DESCRIPTION	REVISED ALLOTMENT	OUTSTANDING CONTINGENCY FUND ADVANCES	TOTAL FUNDS AVAILABLE	DRAWING RIGHTS (ALLOTMENT 2)	ACTUAL EXPENDITURE
		\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	27,928,875	223,487	28,152,362	27,763,183	27,554,438
51	Ministry of Home Affairs					
	1. Secretariat Service	80,221	-	80,221	77,286	69,703
	2. Guyana Police Force	2,967,763	-	2,967,763	2,963,971	2,942,226
	3. Guyana Prison Service	432,932	-	432,932	432,932	428,715
	4. Police Complaint Authority	2,847	-	2,847	2,361	2,136
	5. Guyana Fire Service	253,880	-	253,880	253,574	253,386
	7. General Register Office	45,968	-	45,968	45,876	44,995
52	Ministry of Legal Affairs					
	1. Main Office	8,221	-	8,221	8,221	8,074
	2. Ministry Administration	25,764	-	25,764	25,764	25,390
	3. Attorney General's Chambers	153,226	-	153,226	153,226	142,286
	4. Office of the State Solicitor	9,605	-	9,605	9,605	9,286
	5. Deeds Registry	27,003	-	27,003	27,003	26,122
53	Guyana Defence Force	2,786,537	45,145	2,831,682	2,831,682	2,790,955
55	Supreme Court of Judicature					
	1. Supreme Court of Judicature	208,889	-	208,889	205,840	205,273
	2. Magistrates' Department	175,315	-	175,315	172,477	171,713
56	Public Prosecutions	48,442	-	48,442	47,945	47,611
57	Office of the Ombudsman	4,587	-	4,587	4,584	4,176
58	Public Service Appellate Tribunal	8,519	-	8,519	8,519	8,023
71	Region 1 - Barima/Waini					
	1. Regional Administration	39,682	-	39,682	39,529	39,483
	3. Public Works	84,999	-	84,999	83,796	83,795
	4. Education	272,632	-	272,632	273,468	272,610
	5. Health Services	109,955	-	109,955	110,223	108,737
72	Region 2 - Pomerook/Supenaam					
	1. Regional Administration	63,384	-	63,384	63,384	63,058
	2. Agriculture	113,662	-	113,662	113,662	113,649
	3. Public Works	63,310	-	63,310	63,310	62,142
	4. Education	547,240	-	547,240	547,240	545,053
	5. Health Services	176,046	-	176,046	176,045	174,440
73	Region 3 - Essequibo Islands/West Demerara					
	1. Regional Administration	103,083	-	103,083	100,475	99,070
	2. Agriculture	123,718	-	123,718	122,029	120,447
	3. Public Works	53,005	-	53,005	52,826	50,096
	4. Education	808,433	-	808,433	804,298	789,628
	5. Health Services	324,680	-	324,680	324,401	315,595
74	Region 4 - Demerara/ Mahaica					
	1. Regional Administration	76,100	-	76,100	76,100	75,569
	2. Agriculture	84,410	12,000	96,410	96,410	96,255
	3. Public Works	96,597	-	96,597	96,597	96,097
	4. Education	1,071,395	-	1,071,395	1,071,395	1,067,111
	5. Health Services	110,171	-	110,171	110,171	109,412
	C/F	39,491,096	280,632	39,771,728	39,359,408	39,016,755

AGENCY NO.	DESCRIPTION	REVISED ALLOTMENT	OUTSTANDING CONTINGENCY FUND ADVANCES	TOTAL FUNDS AVAILABLE	DRAWING RIGHTS (ALLOTMENT 2)	ACTUAL EXPENDITURE
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
75	B/F Region 5 - Mahaica/Berbice	39,491,096	280,632	39,771,728	39,359,408	39,016,755
	1. Regional Administration	33,144	-	33,144	33,134	30,198
	2. Agriculture	60,002	-	60,002	60,002	59,430
	3. Public Works	80,857	-	80,857	80,857	77,853
	4. Education	492,515	-	492,515	492,515	482,957
	5. Health Services	108,048	-	108,048	108,048	100,998
76	Region 6 - East Berbice/Corentyne					
	1. Regional Administration	42,366	-	42,366	41,346	41,145
	2. Agriculture	150,581	-	150,581	145,223	145,011
	3. Public Works	62,828	-	62,828	61,800	57,973
	4. Education	898,737	-	898,737	881,432	877,218
	5. Health Services	420,508	-	420,508	416,889	412,029
77	Region 7 - Cuyuni/Mazaruni					
	1. Regional Administration	59,433	-	59,433	58,936	58,214
	3. Public Works	72,976	-	72,976	73,176	72,870
	4. Education	283,015	-	283,015	283,074	282,590
	5. Health Services	122,857	-	122,857	123,242	121,792
78	Region 8 - Potaro/Siparuni - Admin.					
	1. Regional Administration	26,294	-	26,294	26,253	26,253
	2. Public Works	39,698	-	39,698	39,556	39,556
	3. Education	101,195	-	101,195	100,998	100,998
	4. Health Services	52,660	-	52,660	52,579	52,579
79	Region 9 - Upper Takatu/Upper Essequibo					
	1. Regional Administration	44,393	-	44,393	43,749	43,749
	2. Agriculture	6,465	-	6,465	5,975	5,975
	3. Public Works	53,266	-	53,266	51,972	51,972
	4. Education	225,538	-	225,538	225,538	225,538
	5. Health Services	84,397	-	84,397	83,698	83,698
80	Region 10 Upper Demerara/Berbice					
	1. Regional Administration	63,665	-	63,665	62,712	62,346
	3. Public Works	56,925	-	56,925	56,642	56,189
	4. Education	662,918	-	662,918	662,036	661,187
	5. Health Services	135,351	-	135,351	132,913	132,247
	SUB TOTAL	43,931,728	280,632	44,212,360	43,763,703	43,379,320
STATUTORY						
01	Office of the President	3,257	-	3,257	3,257	3,254
03 - 02	Accountant General's Department	1,484,544	-	1,484,544	1,484,544	1,484,545
07	Parliament Office	155,786	-	155,786	155,785	150,246
08	Office of the Auditor General	3,750	-	3,750	3,228	3,185
09	Public and Police Service Commission	10,243	-	10,243	10,243	9,508
10	Teaching Service Commission	5,303	-	5,303	5,281	5,250
11	Election Commission	31,243	-	31,243	30,362	30,114
51 - 04	Police Complaints Authority	18,293	-	18,293	17,757	17,633
55	Supreme Court of Judicature	145,332	-	145,332	145,332	143,630
57	Office of the Ombudsman	8,897	-	8,897	8,897	8,891
58	Public Service Appellate Tribunal	19,234	-	19,234	9,656	9,566
90	Public Debt	8,927,680	-	8,927,680	8,927,679	8,034,640
	SUB TOTAL	10,813,562	0	10,813,562	10,802,021	9,900,462
TOTAL PAYMENTS						53,279,782
EXCESS RECEIPTS OVER PAYMENTS						4,008,525

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

R E C E I P T S

REPORT. OBJECT GROUP	DESCRIPTION	APPROVED ESTIMATES	ACTUAL RECEIPTS PAID INTO CONSOLIDATED FUND	VARIANCE
		\$'000	\$'000	\$'000
565	Sale of Assets, etc.	0	308,561	308,561
570	Miscellaneous Capital Revenue	3,003,601	3,486,826	483,225
575	External Grants (Note 1)	4,567,507	2,359,590	(2,207,917)
580	External Loans (Note 1)	15,317,725	12,094,959	(3,222,766)
	TOTAL RECEIPTS	22,888,833	18,249,936	(4,638,897)

P A Y M E N T S

AGENCY NO.	DESCRIPTION	REVISED ALLOTMENT	OUTSTANDING CONTINGENCIES FUND ADVANCES	TOTAL FUNDS AVAILABLE	DRAWING RIGHTS (ALLOTMENT 2)	ACTUAL EXPENDITURE
		\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	547,918	-	547,918	514,817	514,355
03	Ministry of Finance	7,890,618	-	7,890,618	3,509,386	3,504,821
04	Ministry of Foreign Affairs	20,900	-	20,900	19,243	19,243
07	Parliament Office	26,000	-	26,000	23,654	23,654
08	Office of the Auditor General	32,125	-	32,125	9,739	9,739
09	Public and Police Service Commission	1,200	-	1,200	1,199	1,199
10	Teaching Service Commission	5,700	-	5,700	5,699	5,699
11	Elections Commission	20,122	-	20,122	20,122	20,122
13	Ministry of Local Government & Regional Dev.	871,100	-	871,100	676,539	676,539
14	Public Service Ministry	9,600	-	9,600	9,455	9,455
15	Ministry of Foreign Trade & Int. Dev.	2,800	-	2,800	2,739	2,739
16	Ministry of Amerindian Affairs	69,000	-	69,000	65,626	65,626
21	Ministry of Agriculture	1,426,251	-	1,426,251	1,365,599	1,365,599
23	Ministry of Tourism, Commerce & Industry	38,600	-	38,600	33,712	33,712
31	Min. of Public Works & Communication	8,605,586	400,000	9,005,586	8,415,475	8,415,475
41	Ministry of Education	1,976,968	-	1,976,968	1,675,935	1,675,935
44	Ministry of Culture, Youth & Sports	46,800	-	46,800	46,764	46,764
45	Ministry of Housing and Water	2,953,910	707,252	3,661,162	3,227,750	3,227,750
46	Georgetown Public Hospital Corporation	40,000	-	40,000	29,000	26,576
47	Ministry of Health	927,073	-	927,073	811,902	811,850
48	Ministry of Labour, Human Service & Soc. Sec.	962,601	-	962,601	331,788	331,786
51	Ministry of Home Affairs	457,719	57,944	515,663	492,120	491,861
52	Ministry of Legal Affairs	135,972	-	135,972	115,688	115,676
56	Public Prosecutions	2,000	-	2,000	1,995	1,995
58	Public Service Appellate Tribunal	2,000	-	2,000	1,998	1,998
59	Ethnic Relations Commission	1,864	-	1,864	1,799	1,799
71	Region 1 - Barima/Waini	150,928	13,000	163,928	137,878	137,878
72	Region 2 - Pomeroon/Supenaam	171,340	-	171,340	167,451	167,451
73	Region 3 - Essequibo Islands/West Demerara	134,415	-	134,415	122,448	121,917
74	Region 4 - Demerara/Mahaica	84,121	-	84,121	82,433	82,433
75	Region 5 - Mahaica/Berbice	132,000	-	132,000	126,474	126,474
76	Region 6 - East Berbice/Corentyne	201,388	-	201,388	166,808	166,808
77	Region 7 - Cuyuni/Mazaruni	61,182	-	61,182	57,830	57,830
78	Region 8 - Potaro/Siparuni	67,500	-	67,500	64,335	64,335
79	Region 9 - Upper/Takatu/Essequibo	103,309	-	103,309	101,759	101,759
80	Region 10 - Upper Demerara/Berbice	103,721	-	103,721	95,705	95,665
	TOTAL PAYMENTS	28,284,331	1,178,196	29,462,527	22,532,864	22,524,517

EXCESS OF RECEIPTS OVER PAYMENTS

(4,274,581)

Note 1

Revenues totalling \$340.777M for external grants and \$3.651 billion for external loans were included as paid into the Consolidated Fund, however the actual cash was not deposited into the bank account until 2005.

HON. S. KOWLESSAR
MINISTER 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 2004

REPORT. OBJECT GROUP	DESCRIPTION	APPROVED ESTIMATES	ACTUAL RECEIPTS PAID INTO CONSOLIDATED FUND	VARIANCE
		\$`000	\$`000	\$`000
CURRENT REVENUE				
500	Customs and Trade Taxes	20,494,102	23,591,700	3,097,598
510	Inland Revenue	23,966,313	24,857,410	891,097
520	Stamp Duties	246,489	4,357	(242,132)
525	Other Tax Revenue	228,303	6,035,907	5,807,604
530	Fees, Fines etc.	512,447	337,073	(175,374)
540	Interest	28,685	17,917	(10,768)
545	Rent, Royalties etc.	756,131	1,229,843	473,712
550	Land Development Scheme	155	0	(155)
555	Dividends and Transfers	559,967	316,875	(243,092)
560	Miscellaneous Receipts	1,157,609	897,225	(260,384)
	SUB TOTAL	47,950,201	57,288,307	9,338,106
CAPITAL REVENUE				
565	Sales of Assets etc.	0	308,561	308,561
570	Miscellaneous Capital Revenue	3,003,601	3,486,826	483,225
575	External Grants (Note 1)	4,567,507	2,359,590	(2,207,917)
580	External Loans (Note 1)	15,317,725	12,094,959	(3,222,766)
	SUB TOTAL	22,888,833	18,249,936	(4,638,897)
	TOTAL	70,839,034	75,538,243	4,699,209

Note 1

Revenues totalling \$340.777M for external grants and \$3.651 billion for external loans were included as paid into the Consolidated Fund, however the actual cash was not deposited into the bank account until 2005.

HON. S. KOWELSSAR
MINISTER OF FINANCE

STATEMENT OF EXPENDITURE FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	REVISED ALLOTMENT	TOTAL FUNDS AVAILABLE	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$`000	\$`000	\$`000	\$`000	\$`000
01	Office of the President					
	1. Head Office Administration	899,491	899,290	917,268	910,750	(6,518)
	2. Presidential Advisory	123,057	128,258	128,258	126,371	(1,887)
	4. Amerindian Development	114,339	114,339	114,339	112,706	(1,633)
	5. Public Policy & Planning	629	629	629	0	(629)
02	Office of the Prime Minister	46,627	46,627	46,627	46,243	(384)
03	Ministry of Finance					
	1. Ministry Administration	7,104,475	9,862,113	9,862,113	9,769,078	(93,035)
	2. Accountant General's Department	1,462,713	1,603,811	1,621,811	1,556,638	(65,173)
04	Ministry of Foreign Affairs					
	1. Ministry Administration	412,436	412,436	412,436	402,940	(9,496)
	2. Foreign Relations	1,196,552	1,196,552	1,196,552	1,173,749	(22,803)
	3. Foreign Trade & International Cooperati	67,631	67,631	67,631	66,736	(895)
07	Parliament Office	129,622	129,622	134,944	133,052	(1,892)
08	Office of the Auditor General	141,145	141,145	141,145	134,862	(6,283)
09	Public and Police Service Commission	25,488	25,488	25,488	24,886	(602)
10	Teaching Service Commission	31,758	31,758	31,758	31,538	(220)
11	Elections Commission					
	1. Elections Secretariat	193,180	193,180	193,180	175,866	(17,314)
13	Ministry of Local Government & Reg. Dev.					
	1. Main Office	24,820	24,820	24,820	24,699	(121)
	2. Ministry Administration	15,618	15,618	15,618	15,475	(143)
	3. Regional Development	72,464	72,463	72,463	71,309	(1,154)
14	Public Service Ministry	136,630	136,629	136,629	132,451	(4,178)
15	Ministry of Foreign Trade & Int. Corp.	1	1	1	0	(1)
16	Ministry of Amerindian Affairs	1	1	1	0	(1)
21	Ministry of Agriculture					
	1. Ministry Administration	117,913	117,913	117,913	112,156	(5,757)
	2. Crops and Livestock Support Service	569,576	569,575	569,575	562,779	(6,796)
	3. Fisheries Division	44,259	44,259	44,259	42,117	(2,142)
	4. Hydrometeorological Division	90,997	90,997	90,997	87,772	(3,225)
23	Ministry of Tourism, Commerce and Industry					
	1. Main Office	162,080	163,624	165,811	165,620	(191)
	2. Ministry Administration	29,148	29,569	29,569	28,959	(610)
	3. T.T.I.D.C.A.	24,578	24,612	24,612	24,543	(69)
31	Ministry of Public Works & Communication					
	1. Ministry Administration	531,023	531,433	531,433	527,448	(3,985)
	2. Public Works	187,824	187,824	187,824	186,940	(884)
	3. Communication and Transport	37,727	37,317	37,317	35,811	(1,506)
	Total c/f	13,993,802	16,899,534	16,943,021	16,683,494	(259,527)

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	REVISED ALLOTMENT	TOTAL FUNDS AVAILABLE	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$'000	\$'000	\$'000	\$'000	\$'000
	Total b/f	13,993,802	16,899,534	16,943,021	16,683,494	(259,527)
41	Ministry of Education					
	1. Main Office	268,821	268,821	268,821	266,976	(1,845)
	2. National Education Policy	99,243	153,157	153,157	144,147	(9,010)
	3. Ministry Administration	770,801	766,140	766,140	751,371	(14,769)
	4. Training and Development	426,596	431,257	431,257	404,107	(27,150)
	5. Education Delivery	3,138,685	3,084,771	3,084,771	2,928,818	(155,953)
44	Ministry of Culture, Youth and Sports					
	1. Ministry Administration	95,735	96,417	96,417	96,234	(183)
	2. Culture	143,075	142,393	142,393	142,264	(129)
	3. Youth	43,799	43,799	43,799	42,601	(1,198)
	4. Sports	64,704	64,704	64,704	64,703	(1)
	5. Youth Entrepreneurial Skills Training	175,469	175,469	175,469	174,902	(567)
45	Ministry of Housing & Water	352,389	352,389	532,389	530,020	(2,369)
46	Georgetown Public Hospital Corp.	1,949,897	1,950,682	1,950,682	1,943,655	(7,027)
47	Ministry of Health and Labour					
	1. Ministry Administration	447,308	447,307	447,307	439,919	(7,388)
	2. Disease Control	313,985	313,755	313,755	305,706	(8,049)
	3. Primary Health Care Services	229,041	227,992	227,992	224,282	(3,710)
	4. Regional and Clinical Services	651,714	653,845	653,845	652,509	(1,336)
	5. Health Sciences Education	153,207	152,356	152,356	147,796	(4,560)
	6. Standards and Technical Services	133,967	133,967	133,967	131,370	(2,597)
	7. Rehabilitation Services	96,631	96,629	96,629	91,500	(5,129)
48	Ministry of Human Service & Soc. Sec.					
	1. Ministry Administration	93,632	94,022	94,022	88,334	(5,688)
	2. Social Service	1,280,240	1,278,654	1,278,654	1,205,369	(73,285)
	3. Labour Administration	99,619	100,815	100,815	94,361	(6,454)
51	Ministry of Home Affairs					
	1. Secretariat Service	65,970	80,221	80,221	69,703	(10,518)
	2. Guyana Police Force	2,967,763	2,967,763	2,967,763	2,942,226	(25,537)
	3. Guyana Prison Service	432,933	432,932	432,932	428,715	(4,217)
	4. Police Complaints Authority	2,847	2,847	2,847	2,136	(711)
	5. Guyana Fire Service	253,880	253,880	253,880	253,386	(494)
	7. General Register Office	45,219	45,968	45,968	44,995	(973)
52	Ministry of Legal Affairs					
	1. Main Office	8,101	8,221	8,221	8,074	(147)
	2. Ministry Administration	25,660	25,764	25,764	25,390	(374)
	3. Attorney General's Chambers	153,284	153,226	153,226	142,286	(10,940)
	4. Office of the State Solicitor	9,620	9,605	9,605	9,286	(319)
	5. Deeds Registry	27,154	27,003	27,003	26,122	(881)
53	Guyana Defence Force	2,781,139	2,786,537	2,831,682	2,790,955	(40,727)
55	Supreme Court of Judicature					
	1. Supreme Court of Judicature	188,989	208,889	208,889	205,273	(3,616)
	2. Magistrates' Department	176,515	175,315	175,315	171,713	(3,602)
56	Public Prosecutions	48,442	48,442	48,442	47,611	(831)
57	Office of the Ombudsman	4,587	4,587	4,587	4,176	(411)
	Total c/f	32,214,463	35,160,075	35,428,707	34,726,485	(702,222)

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	REVISED ALLOTMENT	TOTAL FUNDS AVAILABLE	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$'000	\$'000	\$'000	\$'000	\$'000
	Total b/f	32,214,463	35,160,075	35,428,707	34,726,485	(702,222)
58	Public Service Appellate Tribunal	8,519	8,519	8,519	8,023	(496)
71	Region 1 - Barima/Waini					
	1. Regional Administration	39,682	39,682	39,682	39,483	(199)
	3. Public Works	84,999	84,999	84,999	83,795	(1,204)
	4. Education	272,632	272,632	272,632	272,610	(22)
	5. Health Services	109,955	109,955	109,955	108,737	(1,218)
72	Region 2 - Pomeroon/Supenaam					
	1. Regional Administration	63,384	63,384	63,384	63,058	(326)
	2. Agriculture	113,662	113,662	113,662	113,649	(13)
	3. Public Works	63,310	63,310	63,310	62,142	(1,168)
	4. Education	547,240	547,240	547,240	545,053	(2,187)
	5. Health Services	176,046	176,046	176,046	174,440	(1,606)
73	Region 3 - Essequibo Islands/West Demerara					
	1. Regional Administration	103,927	103,083	103,083	99,070	(4,013)
	2. Agriculture	124,054	123,718	123,718	120,447	(3,271)
	3. Public Works	53,005	53,005	53,005	50,096	(2,909)
	4. Education	810,883	808,433	808,433	789,628	(18,805)
	5. Health Services	321,050	324,680	324,680	315,595	(9,085)
74	Region 4 - Demerara/Mahaica					
	1. Regional Administration	76,100	76,100	76,100	75,569	(531)
	2. Agriculture	84,410	84,410	84,410	83,255	(1,155)
	3. Public Works	96,597	96,597	96,597	96,097	(500)
	4. Education	1,071,543	1,071,395	1,071,395	1,067,111	(4,284)
	5. Health Services	110,171	110,171	110,171	109,412	(759)
75	Region 5 - Mahaica/Berbice					
	1. Regional Administration	33,144	33,144	33,144	30,198	(2,946)
	2. Agriculture	60,002	60,002	60,002	59,430	(572)
	3. Public Works	86,504	80,857	80,857	77,853	(3,004)
	4. Education	486,868	492,515	492,515	482,957	(9,558)
	5. Health Services	108,048	108,048	108,048	100,998	(7,050)
76	Region 6 - East Berbice/Corentyne					
	1. Regional Administration	42,006	42,366	42,366	41,145	(1,221)
	2. Agriculture	150,581	150,581	150,581	145,011	(5,570)
	3. Public Works	63,188	62,828	62,828	57,973	(4,855)
	4. Education	898,737	898,737	898,737	877,218	(21,519)
	5. Health Services	420,508	420,508	420,508	412,029	(8,479)
77	Region 7 - Cuyuni/Mazaruni					
	1. Regional Administration	60,081	59,433	59,433	58,214	(1,219)
	3. Public Works	73,574	72,976	72,976	72,870	(106)
	4. Education	283,953	283,015	283,015	282,590	(425)
	5. Health Services	120,670	122,857	122,857	121,792	(1,065)
78	Region 8 - Potaro/Siparuni					
	1. Regional Administration	26,311	26,294	26,294	26,253	(41)
	2. Public Works	39,380	39,698	39,698	39,556	(142)
	3. Education	101,196	101,195	101,195	100,998	(197)
	4. Health Services	52,960	52,660	52,660	52,579	(81)
	Total c/f	39,653,343	42,598,810	42,879,442	42,056,419	(823,023)

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	REVISED ALLOTMENT	TOTAL FUNDS AVAILABLE	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$'000	\$'000	\$'000	\$'000	\$'000
	Total b/f	39,653,343	42,598,810	42,879,442	42,056,419	(823,023)
79	Region 9 - Upper Takatu/Upper Essequibo					
	1. Regional Administration	44,393	44,393	44,393	43,749	(644)
	2. Agriculture	6,465	6,465	6,465	5,975	(490)
	3. Public Works	53,266	53,266	53,266	51,972	(1,294)
	4. Education	225,538	225,538	225,538	225,538	-
	5. Health Services	84,397	84,397	84,397	83,698	(699)
80	Region 10 - Upper Demerara/Upper Berbice					
	1. Regional Administration	63,142	63,665	63,665	62,346	(1,319)
	3. Public Works	56,925	56,925	56,925	56,189	(736)
	4. Education	662,918	662,918	662,918	661,187	(1,731)
	5. Health Services	135,874	135,351	135,351	132,247	(3,104)
	SUB TOTAL	40,986,261	43,931,728	44,212,360	43,379,320	(833,040)
01	Office of the President	3,134	3,257	3,257	3,254	(3)
03 - 02	Accountant General's Department	1,386,044	1,484,544	1,484,544	1,484,544	-
07	Parliament Office	155,786	155,786	155,786	150,247	(5,539)
08	Office of the Auditor General	3,750	3,750	3,750	3,185	(565)
09	Public and Police Service Commission	9,825	10,243	10,243	9,508	(735)
10	Teaching Service Commission	5,069	5,303	5,303	5,250	(53)
11	Election Commission	30,326	31,243	31,243	30,114	(1,129)
51 - 04	Police Complaints Authority	13,958	18,293	18,293	17,633	(660)
55	Supreme Court of Judicature	117,779	145,332	145,332	143,630	(1,702)
57	Office of the Ombudsman	8,528	8,897	8,897	8,891	(6)
58	Public Service Appellate Tribunal	19,234	19,234	19,234	9,566	(9,668)
90	Public Debt	8,927,680	8,927,680	8,927,680	8,034,640	(893,040)
	SUB TOTAL	10,681,113	10,813,562	10,813,562	9,900,462	(913,100)
	TOTAL	51,667,374	54,745,290	55,025,922	53,279,782	(1,746,140)

HON. S. KOWLESSAR
MINISTER 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 2004

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOTMENT 1)	REVISED ALLOTMENT	TOTAL FUNDS AVAILABLE	ACTUAL EXPEND- ITURE	UNDER TOTAL FUNDS AVAILABLE
		\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	334,418	547,918	547,918	514,355	(33,563)
03	Ministry of Finance	5,927,128	7,890,618	7,890,618	3,504,821	(4,385,797)
04	Ministry of Foreign Affairs	20,900	20,900	20,900	19,243	(1,657)
07	Parliament Office	20,000	26,000	26,000	23,654	(2,346)
08	Office of the Auditor General	32,125	32,125	32,125	9,739	(22,386)
09	Public and Police Service Commission	1,200	1,200	1,200	1,199	(1)
10	Teaching Service Commission	5,700	5,700	5,700	5,699	(1)
11	Elections Commission	17,000	20,122	20,122	20,122	-
13	Ministry of Local Government & Regional Dev.	871,100	871,100	871,100	676,539	(194,561)
14	Public Service Ministry	9,600	9,600	9,600	9,455	(145)
15	Ministry of Foreign Trade & Int. Dev.	2,800	2,800	2,800	2,739	(61)
16	Ministry of Amerindian Affairs	66,000	69,000	69,000	65,626	(3,374)
21	Ministry of Agriculture	1,280,678	1,426,251	1,426,251	1,365,599	(60,652)
23	Ministry of Tourism, Commerce & Industry	38,600	38,600	38,600	33,712	(4,888)
31	Min. of Public Works & Communication	7,397,200	8,605,586	9,005,586	8,415,475	(590,111)
41	Ministry of Education	1,900,468	1,976,968	1,976,968	1,675,935	(301,033)
44	Ministry of Culture, Youth & Sports	46,800	46,800	46,800	46,764	(36)
45	Ministry of Housing and Water	2,585,345	2,953,910	3,661,162	3,227,750	(433,412)
46	Georgetown Public Hospital Corporation	40,000	40,000	40,000	26576	(13,424)
47	Ministry of Health	800,325	927,073	927,073	811850	(115,223)
48	Ministry of Labour, Human Service & Soc. Sec.	962,600	962,601	962,601	331,786	(630,815)
51	Ministry of Home Affairs	367,950	457,719	515,663	491,861	(23,802)
52	Ministry of Legal Affairs	97,500	135,972	135,972	115,676	(20,296)
56	Public Prosecutions	2,000	2,000	2,000	1,995	(5)
58	Public Service Appellate Tribunal	2,000	2,000	2,000	1,998	(2)
59	Ethnic Relations Commission	1,100	1,864	1,864	1,799	(65)
71	Region 1 - Barima/Waini	81,628	150,928	163,928	137,878	(26,050)
72	Region 2 - Pomeroon/Supenaam	171,340	171,340	171,340	167,451	(3,889)
73	Region 3 - Essequibo Islands/West Demerara	134,415	134,415	134,415	121,917	(12,498)
74	Region 4 - Demerara/Mahaica	84,121	84,121	84,121	82,433	(1,688)
75	Region 5 - Mahaica/Berbice	132,000	132,000	132,000	126,474	(5,526)
76	Region 6 - East Berbice/Corentyne	176,388	201,388	201,388	166,808	(34,580)
77	Region 7 - Cuyuni/Mazaruni	61,182	61,182	61,182	57,830	(3,352)
78	Region 8 - Potaro/Siparuni	65,000	67,500	67,500	64,335	(3,165)
79	Region 9 - Upper/Takatu/Essequibo	103,309	103,309	103,309	101,759	(1,550)
80	Region 10 - Upper Demerara/Berbice	103,721	103,721	103,721	95,665	(8,056)
	TOTAL	23,943,641	28,284,331	29,462,527	22,524,517	(6,938,010)

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2004

S U M M A R Y S H E E T

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	\$'000	\$'000	\$'000
UNFUNDED	216,414,283	60,863,419	277,277,702
FUNDED	0	5,782,063	5,782,063
SUB TOTAL	216,414,283	66,645,482	283,059,765
SHORT-TERM Treasury Bills (90 days & K Series)	0	4,263,000	4,263,000
MEDIUM -TERM Treasury Bills (182 & 365 days)	0	43,705,600	43,705,600
GRAND TOTAL	216,414,283	114,614,082	331,028,365

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF PUBLIC DEBT
EXTERNAL LOANS

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 31-12-03 5	AMOUNT DIS- BURSED IN 2004 6	AMOUNT DIS- BURSED AT 31-12-04 (7)=(5)+(6)	PRIN- CIPAL REPAID AT 31-12-03 8	PRIN- CIPAL REPAID IN 2004 9	PRINCIPAL REPAID AT 31-12-04 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-03 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-04 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT 13	TERMS AND CONDITIONS OF LOAN
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Second Structural Adjustment Credit No. 2168-0 GUA	L1/1/4/30	SDR	57,200	57,200	0	57,200	4,004	1,144	5,148	53,196	52,052	16,034,931	The borrower shall repay each installment due from September 15, 2010. Final due date March 15, 2030
Second Structural Adjustment Credit Loan No. 2168 - 1 GUA	L1/1/4/31	SDR	2,600	2,600	0	2,600	182	52	234	2,418	2,366	728,860	The borrower shall repay the principal amount to the creditor in semi-annual installments payable on March 15 and September 15, commencing 2000 and ending March 15, 2030.
Structural Adjustment Credit Credit No. 2168 -2 GUA	L1/1/4/34	SDR	3,100	3,100	0	3,100	217	62	279	2,883	2,821	869,026	Repayment of 60 installments to be paid 2 times each year on March 15 and September 15 commencing 2000-09-15 commencing 2000-09-15 and ending 2030-03-15
Structural Adjustment Credit No. 2168 - 4 GUA	L1/1/4/39	SDR	2,400	2,400	0	2,400	168	48	216	2,232	2,184	672,794	Repayment of 60 installments to be paid 2 times each year on March 15 and September 15 commencing 2000-09-15 and ending 2030-09-15
Second Structural Adjustment Credit No. 2168 - 5 GUA	L1/1/4/50	SDR	2,530	2,530	0	2,530	177	50	227	2,353	2,303	709,453	Repayment in semi-annual installments commencing 15-07-92 and ending 15-01-2032
Third Technical Assistance Project Credit No. 2169-0 - GUA	L1/1/4/30	SDR	2,075	2,075	0	2,075	145	42	187	1,930	1,888	581,610	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. Ending 2030-03-15
Private Sector Development Adjustment Credit No. 2746 - 0 - GUA	L1/1/4/60	SDR	10,000	10,000	0	10,000	0	0	0	10,000	10,000	3,080,560	Principal repayment shall be paid semi-annually on 1/6 & 1/12. Beginning 1/12/2005 & ending 1/6/2015.
Private Sector Development Adjustment Credit No. 2746 - 1 - GUA	L1/1/4/60	SDR	2,000	2,000	0	2,000	0	0	0	2,000	2,000	616,112	Repayments shall be made on 1 June & 1 December. ending 2035-06-01
Private Sector Development Adjustment Credit No. 2746-2	L1/1/4/61	SDR	2,000	2,000	0	2,000	0	0	0	2,000	2,000	616,112	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.
Private Sector Development Adjustment Credit No. 2746-3	L1/1/4/63	SDR	1,500	1,500	0	1,500	0	0	0	1,500	1,500	462,084	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.
Private Sector Development Adjustment Credit No. 2746-4	L1/1/4/64	SDR	1,100	1,100	0	1,100	0	0	0	1,100	1,100	338,862	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.
Infrastructure Rehabilitation Project Credit No. 2477 GUA	L1/1/4/49	SDR	19,000	14,224	0	14,224	142	285	427	14,082	13,797	4,250,249	Principal repaid in 60 installments 2 times each year on March 1 & September 1 beginning 2003-09-01. Ending 2033-03-01
Special Action Credit Agreement / Import Programme No. 29 GUA	L1/1/4/21	DKK XEU GBP	441 1,562 434	441 1,562 434	0 0 0	441 1,562 434	104 367 102	13 47 13	117 414 115	337 1,195 332	324 1,148 319	11,746 311,841 122,730	Principal repayable in 80 semi-annual installments due on 01-05 and 01-11 with effect from 01-11-89 until 01-05-2029.
Public Administration Project Credit No. 2480 - 0 GUA	L1/1/4/41	SDR	8,650	6,099	0	6,099	153	152	305	5,946	5,794	1,784,876	Principal repayment in 60 installments paid on May and November 1, beginning on 2003-05-01. Ending 2027-11-01
Secondary Schools Reform Credit No. 2879 - GUA	L1/1/4/62	SDR	11,800	9,020	1,817	10,837	0	0	0	9,020	10,837	3,338,403	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October and ending 1 April, 2016.
El Nino Emergency Assistance Credit No. 3139 - O -GUA	L1/1/4/65	SDR	6,800	6,753	0	6,753	0	0	0	6,753	6,753	2,080,302	Principal to be repaid semi-annually commencing 15/2/2009 and ending 25/8/2038.
C/F												36,610,551	

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 31-12-03 5	AMOUNT DIS- BURSED IN 2004 6	AMOUNT DIS- BURSED AT 31-12-04 (7)=(5)+(6) 7	PRIN- CIPAL REPAID AT 31-12-03 8	PRIN- CIPAL REPAID IN 2004 9	PRINCIPAL REPAID AT 31-12-04 (10)=(8)+(9) 10	AMOUNT OUT- STANDING AT 31-12-03 (11)=(5)-(8) 11	AMOUNT OUT- STANDING AT 31-12-04 (12)=(7)-(10) 12	GUYANA DOLLAR EQUIVA- LENT 13	TERMS AND CONDITIONS OF LOAN
B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Financial & Private Sector Institutional Development Project Credit No. 3290-O GUA	L1/1/4/66	SDR	3,500	3,389	0	3,389	0	0	0	3,389	3,389	1,044,002	Principal to be repaid semi-annually commencing 1/3/2010 and ending 1/9/2039.
Tapakuma Irrigation Project Credit No. 1016-GUA.	L1/1/4/12	USD	12,900	12,900	0	12,900	12,338	562	12,900	562	0	0	Principal repayable in 48 semi-annual graduated payments with effect from December 15, 1980 to June 2004.
Second Education Project Credit No. 1106-GUA.	L1/1/4/14	USD	5,395	5,395	0	5,395	4,145	0	4,145	1,250	1,250	249,063	Principal repayments in semi-annual installments from 1/6/85 to 1/12/2001. Final 2004/12/01
Finance Sector and Business Environment Credit No. 2669 - 0 - GUA	L1/1/4/55	SDR	2,400	2,391	0	2,391	0	0	0	2,391	2,391	736,562	Principal to be repaid in semi-annual installments. Commencing 15 June and ending 15 Dec. 2034.
Sugar Industry Restructuring & Privatisation Credit No. 2545-0 GUA	L1/1/4/45	SDR	60	60	0	60	0	1	1	60	59	18,175	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 to be repaid on 1 Jan 1 July 2013 and an installment of 2% on the principal commencing 2004 and ending 2003.
Water Supply and Technical Assistance Credit No. 2559-0 GUA	L1/1/4/51	SDR	12,500	10,282	2,092	12,374	0	248	248	10,282	12,126	3,735,487	Repayments commence on 1/6/2004 in 60 semi-annual installment and ends 1/12/2033. Int. rate each installment and including int. payable on 1/12/2013 shall be 1% of principal and 2% on bal. outstanding.
Bauxite Industry Technical Assistance Project Credit No. 1729 - GUA	L1/1/4/33	SDR	6,568	6,568	0	6,568	493	66	559	6,075	6,009	1,851,109	Installment to and including the installment 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 Exploration Promotion Project Credit No. 1208 - GUA	L1/1/4/28	SDR	886	886	0	886	128	27	155	758	731	225,189	Principal repayable in semi-annual installments on 15-07 and 15-01 annually commencing from 15-07-92 and ending 15-01-2032.
SIMAP - Health, Nutrition, Water and Sanitation Project Credit No. 2358 - GUA	L1/1/4/40	SDR	7,142	7,142	0	7,142	286	143	429	6,856	6,713	2,067,980	60 principal repayments to be paid twice yearly on June 15 and December 15 beginning 2002-06-15. Ending 2031-12-15
Poverty Reduction Support Credit Credit No. 3725 - GY	L1/1/4/68	SDR	9,100	9,100	0	9,100	0	0	0	9,100	9,100	2,803,310	This loan shall be repaid in semi annual installments commencing 15.06.2013 and ending 15.12.2042
Public Sector Technical Assistant Project Credit No. 3726 - GY	L1/1/4/67	SDR	3,600	450	727	1,177	0	0	0	450	1,177	362,582	This loan shall be repaid in semi annual installments commencing 15.06.2013 and ending 15.12.2042
CARIBBEAN DEVELOPMENT BANK (CDB)													
Finance Guyana's Economic Recovery Prog. Loan No. 7/SFR-GU	L1/1/124	USD	42,000	42,000	0	42,000	4,900	1,400	6,300	37,100	35,700	7,113,247	The loan shall be repaid in 20 installments on March 31, June 30, September 30 & December 31 beginning on 2000-09-03. Fixed interest to be charged on a monthly basis at 2000% starting from 1990-09-06
Sea Defence West Coast Berbice Loan No. 08/SFR-GU	L1/1/153	USD XEU	4,364 3,036	6,420 152	459 0	6,879 152	0 0	57 1	57 1	6,420 152	6,822 151	1,359,288 41,017	Repayment of 24 installments to be paid 12 times each year beginning on 1995-06-30. 60 repayments to be paid 4 times each year beginning on 2000-03-31. Ending 2035-06-30.
Assumption of Liat Debt to CDB Loan No.12/SFR-GU	L1/1/165	USD GBP XEU	425 67 121	425 67 120	0 0 0	425 67 120	365 57 102	40 7 12	405 64 114	60 10 18	20 3 6	3,985 1,154 1,630	This loan shall be repaid in 40 equal installments, 2 of which shall be paid on 1995/11/01 & the remainder shall be paid on each due date thereafter.
C/F												58,224,331	

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B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Upper Demerara Forestry Road Project Loan No. 5/OR	L1/1/37	SFR	4,800	1,332	0	1,332	1,288	44	1,332	44	0	58,224,331	This loan shall be paid in 30 equal semi-annual installments on 15.01 and 15.07 ending 15.01.2004
		JPK	0	126,080	0	126,080	121,877	4,203	126,080	4,203	0		
		USD	0	2,393	0	2,393	2,313	80	2,393	80	0		
		XEU	0	1,111	0	1,111	1,074	37	1,111	37	0		
Second Road Project 10/SFR-GU	L1/1/154	USD	11,000	10,702	0	10,702	0	0	0	10,702	10,702	2,132,380	This loan shall be repaid in 120 equal installments for 10 yrs. & expires after 10 yrs. after the date of the first disburse.
Water Rehabilitation Project Loan No. 11/SFR -GU	L1/1/152	USD	8,801	7,257	1,350	8,607	0	0	0	7,257	8,607	1,714,950	Payments shall be paid time per year interest . as charged.
Poor Rural Co. Support Serv. Loan No. 13/SFR -GY	L1/1/191	USD	5,100	1,439	352	1,791	0	0	0	1,439	1,791	356,858	Principal shall be repaid in 80 installments.
CDB Debt Service to EEC Wisco Loan No. 6-SFR / R	L1/1/122	XEU	600	600	0	600	203	19	222	397	378	102,679	This Loan shall be repaid over a 30 year period on 10 January each year commencing 10/1/93 and ending 10/7/2022.
Road Improvement and Maintenance TA- Guyana 14/SFR - GUY	L1/1/213	USD	591	591	0	591	0	18	18	591	573	114,171	This loan to be repaid in 32 equal installments each due on the first due date after expiry of 2 years from date of first
Regional Tourism Emergency Programme 15/ SFR - GUY	L1/1/216	USD	113	0	113	113	0	12	12	0	101	20,124	This loan shall be repaid 36 equal installments
Drainage and Irrigation Project Loan No. 9 SFR - GU	L1/1/132	USD	5,050	2,351	1,642	3,993	0	0	0	2,351	3,993	795,608	Repayment shall commence 10 yrs. after first disbursement.
Third Road Project (HardPortion) Loan No. 2 / OR (Equity R)	L1/1/217	USD	9,102	1,255	2,457	3,712	0	0	0	1,255	3,712	739,618	This loan shall be repaid in 68 equal installments commencing on the first due date after the expiry of 5 years following the date of the first disbursement
Third Road Project (Soft Portion) Loan No. 2 / SFR (USDF)	L1/1/217	USD	10,000	1,519	3,158	4,677	0	0	0	1,519	4,677	931,895	This loan shall be repaid in 68 equal installments commencing on the first due date after the expiry of 5 years following the date of the first disbursement
Skeldon Sugar Modernisation Project 3/SFR-GUY	L1/1/222	USD	13,990	31	1	32	0	0	0	31	32	6,376	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.
Skeldon Sugar Modernisation Project 3/OCR-GUY	L1/1/222	USD	14,240	0	93	93	0	0	0	0	93	18,530	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.
Caribbean Court of Justice - Regional 1 / SFR-Guy	L1/1/221	USD	4,400	0	4,400	4,400	0	0	0	0	4,400	876,703	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.
Caribbean Court of Justice - Regional 1 / OCR-Guy	L1/1/221	USD	4,400	0	4,400	4,400	0	0	0	0	4,400	876,703	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.
Towns Development Guyana 16/SFR-GUY	L1/1/226	USD	683	0	175	175	0	0	0	0	175	34,869	Repayment shall be in 32 equal or approx. equal consecutive installments commencing the first due date after the expiry of 2 years following the date of disbursement.
Reconstruction of Sea Defence (Second Loan) 4/SFR-GUY - SFR- Portion	L1/1/228	USD	3,558	0	499	499	0	0	0	0	499	99,426	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.
Reconstruction of Sea Defence (Second Loan) 4/SFR-GUY - OCR- Portion	L1/1/228	USD	3,792	0	532	532	0	0	0	0	532	106,001	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.
C/F												67,151,222	

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B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
INTER-AMERICAN DEVELOPMENT BANK (IDB)												67,151,222	
Rehabilitation of GEC - Loan No. 163/IC-GY	L1/1/76	USD	16,089	11,428	0	11,428	9,745	1,239	10,984	1,683	444	88,467	Principal repayable in semi-annual installments.
Fisheries Development Project Loan No. 390/SF-GY	L1/1/4/26	USD XEU	12,628 12,628	9,084 4,908	0 0	9,084 4,908	7,976 4,309	443 240	8,419 4,549	1,108 599	665 359	132,502 97,518	Principal repayable in 20 semi-annual installments w.e.f 21-7-81 to 21-1-2006. Interest to be paid on the outstanding balance of the loan.
Abary Drainage & Irrigation Project Loan No. 465/SF-GY	L1/1/68	USD	40,700	31,675	0	31,675	22,934	2,501	25,435	8,741	6,240	1,243,324	Interest to be paid w.e.f 8-4-2002. Principal to be paid in 62 installments on 6-5 and 6-11 w.e.f 92-11-6. Fixed Int. to be charged on a daily basis at 7.5% w.e.f 87-6-11.
Bank - Abary River Water Control Project Loan No. 536/SF-GY	L1/1/27	USD CAD XEU XEU SEK XEU GBP	49,500 49,500 49,500 49,500 49,500 49,500 49,500	29,474 8,511 1,577 2,219 5,254 4,073 817	0 0 0 0 0 0 0	29,474 8,511 1,577 2,219 5,254 4,073 817	15,228 4,397 815 1,146 2,715 2,104 422	983 284 157 38 175 68 27	16,211 4,681 972 1,184 2,890 2,172 449	14,246 4,114 762 1,073 2,539 1,969 395	13,263 3,830 605 1,035 2,364 1,901 368	2,642,661 632,725 164,341 281,146 70,792 516,385 141,582	Principal repayable in 27 installments on a yearly basis on 24-5 and 24-11 w.e.f. 24-11-85. Fixed interest to be charged on an annual basis at 7.5% w.e.f. 29-11-79 committment fees to be charged at 1-25% from 79-7-2. Principal to be repaid by semi-annual equal installments w.e.f. 6-08-88 to 06-02-2018. Interest is charged on disbursement of the loan. The revised loan sum is US\$49,476 w.e.f. 8-4-2030. Interest to be paid w.e.f. 8-4-2002. Principal to be paid in 62 installments on 6-5 and 6-11 w.e.f. 92-11-6. Fixed interest to be charged sum has been revised to US\$16,089.
Health Care Delivery Programme Loan No. 544-SF/GY	L1/1/33	USD	1,257	1,257	0	1,257	628	42	670	629	587	116,960	Interest is calculated at 9% per annum on the outstanding bal. until 24-11-88 & thereafter at 2% per annum. Credit Commission Commitment fee is charged at 0.5% per annum on the undisbursed bal. Interest and credit commission fees are payable on 24-05 and 24-11 each year effective from 24-11-79. The principal shall be repaid by half yearly payments on 5-4 and 40 yrs loan with an initial grace period of 10 yrs. 60 semi-annual installments beginning 8-10-2002. Int. rate of 1% for first 10 years thereafter. Final installment payable on 8.10.2032.
Drainage of Black Bush Polder Loan No. 559/SF-GY	L1/1/32	USD CAD DKK XEU JPK	7,200 7,200 7,200 7,200 7,200	2,956 156 4,387 401 75,553	0 0 0 0 0	2,956 156 4,387 401 75,553	1,346 71 1,994 182 34,342	108 6 160 15 2,748	1,454 77 2,154 197 37,090	1,610 85 2,393 219 41,211	1,502 79 2,233 204 38,463	299,274 13,051 80,952 55,414 74,842	This loan is repayable in equal semi-annual installments from 11-02-81 to 11-08-2018. Interest shall be repaid semi-annually on 11-2 and 11-8 each year beginning 11-8-79. Loan agreement dated 78-2-4 for US\$7.2M. Principal repayable in 60 equal semi-annual installments from 24-5-89 to 1-11-2018.
Food Crop Production Marketing Programme Loan No. 583/SF - GY	L1/1/43	USD	1,600	1,600	0	1,600	720	53	773	880	827	164,780	Principal repayable in 60 semi-annual installments from 6-7-90 to 6-1-2020. Interest is calculated at 1% per annum on the outstanding bal. of the loan until 6-1-90 and thereafter 20% per annum and payable on 6-1 and 6-7 each year w.e.f 6-7-80. A credit commission commitment fee is also charged .
Primary Health Care II Project Loan No. 822/SF-GY.	L1/1/92	USD JPK SFR XEU	27,900 27,900 27,900 27,900	25,027 76,620 18 1,034	0 0 0 0	25,027 76,620 18 1,034	3,754 11,493 3 155	834 2,554 1 34	4,588 14,047 4 189	21,273 65,127 15 879	20,439 62,573 14 845	4,072,484 121,755 2,443 229,534	Loan payable in 26 annual installments. Interest 1.5% and after a grace period 3%. Principal to be repaid semi-annually on 16-03 & 16-09 March 16, 1997 and ending September 16, 2027. Interest and other charges shall be payable semi-annually.
C/F												78,394,155	

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B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Financing for Primary Education Improvement Programme Loan No. 827/SF-GY.	L1/1/96	USD	46,400	23,272	0	23,272	2,390	788	3,178	20,882	20,094	4,003,742	Principal to be repaid semi-annually on 16-03 & 16-09 March 16, 1997 & ending September 16, 2027. Interest and other charges shall be payable semi-annually.
		JPK	46,400	561,486	0	561,486	58,465	18,982	77,447	503,021	484,039	941,848	
		XEU	46,400	7,395	0	7,395	731	252	983	6,664	6,412	1,741,745	
		CAD	46,400	3,450	0	3,450	367	117	484	3,083	2,966	489,990	
		SEK	46,400	23,366	0	23,366	2,439	789	3,228	20,927	20,138	603,049	
		SFR	46,400	4,520	0	4,520	361	157	518	4,159	4,002	698,372	
		XEU	46,400	1,636	0	1,636	125	57	182	1,511	1,454	394,962	
Supplementary Financing for the Guyana Electricity Corporation Loan No. 853/SF-GY	L1/1/112	USD	15,500	14,016	0	14,016	1,168	467	1,635	12,848	12,381	2,466,922	Loans to be repaid in 60 semi-annual installments w.e.f 3 mths after the last disbursement. Interest to be paid semi-annually on the outstanding balance w.e.f 4-12-2000.
		GBP	15,500	169	0	169	14	5	19	155	150	57,710	
		SFR	15,500	1,429	0	1,429	119	48	167	1,310	1,262	220,226	
Agriculture Sector Hybrid Programme Loan No. 877/SF-GY	L1/1/123	XEU	22,000	4,799	0	4,799	240	159	399	4,559	4,400	1,195,209	Interest shall be paid semi-annually on the outstanding balance of the loan at the rate of 1% per annum until 8 April 2002 and 2% per annum thereafter. A disbursement reversal had occurred thus reducing the balance on the loan by \$1,991,264.57
		USD	22,000	12,988	0	12,988	649	432	1,081	12,339	11,907	2,372,477	
		XEU	22,000	574	0	574	29	19	48	545	526	142,882	
		JPK	22,000	246,545	0	246,545	12,327	8,218	20,545	234,218	226,000	439,753	
Deferred Road Maintenance Loan No. 890/SF-GY	L1/1/129	USD	23,400	10,537	0	10,537	176	351	527	10,361	10,010	1,994,499	This loan shall be completely repaid in 60 equal semi-annual installments. Beginning 2003/9/9 and ending 2033/3/5. Interest charges at 1% per annum until 2003/3/5 and 2% thereafter.
		XEU	23,400	5,531	0	5,531	92	185	277	5,439	5,254	1,427,188	
		XEU	23,400	2,368	0	2,368	39	79	118	2,329	2,250	611,186	
		XEU	23,400	2,812	0	2,812	47	94	141	2,765	2,671	725,546	
Remedial Maintenance Project for Georgetown Sewerage & Water Supply Loan No. 909/SF-GY	L1/1/151	USD	13,500	8,985	0	8,985	0	150	150	8,985	8,835	1,760,379	This Loan shall be completely repaid in 60 semi-annual installments. The first installment shall be paid 10½ yrs from date of contract the last installment 10 yrs thereafter.
		XEU	13,500	1,566	0	1,566	0	26	26	1,566	1,540	418,323	
		SEK	13,500	15,407	0	15,407	0	257	257	15,407	15,150	453,679	
		JPK	13,500	50,158	0	50,158	0	836	836	50,158	49,322	95,971	
Social Impact Amelioration Programme Loan No. 912/SF-GY	L1/1/150	USD	13,500	8,316	0	8,316	0	139	139	8,316	8,177	1,629,272	This loan shall be completely repaid in semi-annual installments. Beginning 204/8/14 and ending 2034/2/14 Interest is charged at 1% and 2% Interest will be paid semi-annually on the outstanding balance of loan at 1% until 2002/4/8 and 2% thereafter.
		JPK	13,500	91,427	0	91,427	0	1,524	1,524	91,427	89,903	174,934	
		XEU	13,500	1,507	0	1,507	0	25	25	1,507	1,482	402,568	
		XEU	13,500	1,048	0	1,048	0	18	18	1,048	1,030	279,788	
		CAD	13,500	1,529	0	1,529	0	26	26	1,529	1,503	248,299	
Financial Sector Programme Loan No. 956/SF - GY	L1/1/162	USD	38,000	32,000	0	32,000	0	0	0	32,000	32,000	6,376,020	This loan shall be repaid in 60 semi-annually equal installments commencing 6 months after the 10 anniversary of the loan.
		XEU	38,000	4,621	0	4,621	0	0	0	4,621	4,621	1,255,241	
Agriculture Sector Hybrid Loan No. 965/ SF - GY	L1/1/166	USD	34,000	22,000	0	22,000	0	0	0	22,000	22,000	4,383,514	This loan shall be completely repaid in 6 semi-annual installments starting 2007/02/09 & ending 2036/08/09
		JPK	34,000	682,920	0	682,920	0	0	0	682,920	682,920	1,328,833	
		XEU	34,000	4,698	0	4,698	0	0	0	4,698	4,698	1,276,157	
Agriculture Sector Programme Loan No. 966/SF-GY	L1/1/167	USD	4,100	2,004	1,345	3,349	0	0	0	2,004	3,349	667,290	This loan shall be repaid by the Government 1% in 60 semi-annual installments commencing 2001/02/09 and not later than 2036/08/09.
		GBP	4,100	0	95	95	0	0	0	0	95	36,550	
Social Impact Amelioration Programme Loan No. 985/SF-GY	L1/1/187	JPK	17,000	103,524	0	103,524	0	0	0	103,524	103,524	201,438	Loan shall be repaid semi-annually commencing 16-11-2007.
		CAD	17,000	2,051	0	2,051	0	0	0	2,051	2,051	338,830	
		USD	17,000	11,379	0	11,379	0	0	0	11,379	11,379	2,267,273	
		XEU	17,000	1,644	0	1,644	0	0	0	1,644	1,644	446,573	
		SFR	17,000	2,440	0	2,440	0	0	0	2,440	2,440	425,794	
		USD	45,000	45,000	0	45,000	0	0	0	45,000	45,000	8,966,278	
Electricity Sector Programme Loan No. 986/SF-GY	L1/1/186	USD	45,000	45,000	0	45,000	0	0	0	45,000	45,000	8,966,278	Loan shall be repaid semi-annually in 60 installments.
C/F												132,354,467	

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 31-12-03 5	AMOUNT DIS- BURSED IN 2004 6	AMOUNT DIS- BURSED AT 31-12-04 (7)=(5)+(6) 8	PRIN- CIPAL REPAID AT 31-12-03 8	PRIN- CIPAL REPAID IN 2004 9	PRINCIPAL REPAID AT 31-12-04 (10)=(8)+(9) 10	AMOUNT OUT- STANDING AT 31-12-03 (11)=(5)-(8) 11	AMOUNT OUT- STANDING AT 31-12-04 (12)=(7)-(10) 12	GUYANA DOLLAR EQUIVA- LENT 13	TERMS AND CONDITIONS OF LOAN
B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
												132,354,467	
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	L1/1/192	USD JPK	41,000 41,000	13,895 448,527	8,375 59,374	22,270 507,901	0 0	0 0	0 0	13,895 448,527	22,270 507,901	4,437,312 988,279	Principal repayment commencing 18/09/2008 and ending 18/03/2048.
Urban Development Programme Loan No. 1021/SF-GY	L1/1/195	CAD USD DKK XEU	20,000 20,000 20,000 20,000	4,092 6,311 2,407 1,937	0 1,321 0 150	4,092 7,632 2,407 2,087	0 0 0 0	0 0 0 0	0 6,311 2,407 0	4,092 7,632 2,407 1,937	4,092 7,632 2,407 2,087	676,008 1,520,681 87,260 566,909	Loan to be repaid in 60 equal semi-annual installments.
Transportation - Loan No. 1042- 1 /SF-GY	L1/1/205	USD	20,200	7,202	0	7,202	0	0	0	7,202	7,202	1,435,003	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Transportation - Loan No. 1042- 2 /SF-GY	L1/1/205	USD	9,800	4,905	2,613	7,518	0	0	0	4,905	7,518	1,497,966	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Low Income Settlement Programme Loan No. 1044/SF-GY	L1/1/202	USD XEU	27,000 27,000	8,442 1,200	4,986 1,555	13,428 2,755	0 0	0 0	0 0	8,442 1,200	13,428 2,755	2,675,537 748,364	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14 to 2040-06-14
Georgetown Sewerage And Water Rehabilitation Loan No. 1047/SF-GY	L1/1/203	USD XEU	27,000 27,000	135 1,175	110 12	245 1,187	0 0	0 0	0 0	135 1,175	245 1,187	48,816 322,435	60 Semi annual equal installments commencing 2010-12-14 and to be conclude 2040-06-14. Disbursements shall expire 5 years from the effective date of contract
Environmental Protection Loan No. 1052/SF-GY	L1/1/207	USD	900	112	392	504	0	0	0	112	504	100,422	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 24 May 2010 and 2% per annum thereafter.
Preparation of the Unserved Areas Electrification Project Loan No. 1083/SF-GY	L1/1/211	USD	250	238	0	238	0	238	238	238	0	0	This loan is amortised in semi-annual installments. The date for the first principal shall coincide with the date in which the next immediate interest is due, once six months from the scheduled date of the last disbursement have elapsed.
Social Impact Amelioration Program Simap III Loan No.1085/SF-GY	L1/1/209	USD	20,000	2,640	1,399	4,039	0	0	0	2,640	4,039	804,773	The first installment shall be paid on 15th July 2012 and interest shall be paid semiannually at 1% until January 15 2012 and 2% thereafter . Loan to be closed 2042/01/15
Mahaica- Rosignol Road Rehabilitation Project Loan No.1094/SF-GY	L1/1/210	USD XEU CAD	40,000 40,000 40,000	4,227 3,430 1,311	6,852 35 4,399	11,079 3,465 5,710	0 0 0	0 0 0	0 3,430 0	4,227 3,430 1,311	11,079 3,465 5,710	2,207,498 941,227 943,306	The first installment shall be paid on 15th July 2012 and interest shall be paid semiannually at 1% until January 15 2012 and 2% thereafter . Loan to be closed 2042/01/15
Basic Education Access Management Support Loan No. 1107/SF-GY	L1/1/212	USD	33,500	1,295	3,275	4,570	0	0	0	1,295	4,570	910,575	This loan shall be completely by 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25
Unserved Areas Electrification Programme Loan No.1103/SF-GY	L1/1/214	USD	34,400	34	2,020	2,054	0	0	0	34	2,054	409,261	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on March 3rd , 2013 and last installment September 3, 2042.
Basic Nutrition Program Loan No. 1120 SF-GY	L1/1/220	USD	5,000	260	378	638	0	0	0	260	638	127,122	This loan shall be repaid repaid in 60 semi-annual installments. The first payment on and last Nov 19 2043. Disbursement shall expire 4 years from the effective date of contract
Fiscal and Financial Management Program Loan No. 1550/SF-GY	L1/1/223	USD	15,000	0	5,036	5,036	0	0	0	0	5,036	1,003,426	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
C/F												154,806,647	

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B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Fiscal and Financial Management Program Loan No. 1551/SF-GY	L1/1/224	USD	13,000	0	654	654	0	0	0	0	654	130,310	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
Health Sector Programme Loan No. 1544/SF-GY	L1/1/232	USD	1,150	0	115	115	0	0	0	0	115	22,914	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 0.5% per annum Final due date 28/11/2006
Project Preparation & Execution Georgetown Solid Waste Management Program 1487/SF-GY	L1/1/233	USD	1,500	0	640	640	0	0	0	0	640	127,520	The borrower shall amortise the loan in semi- annual installments on the same dates for payment of interest. The date for the first principal amortisation installment shall coincide with the date on which the next immediate interest payment is due, once six months from the scheduled date of the last disbursement have elapsed.
Project Preparation and Execution Health Sector Program Loan No. 1541/SF-GY	L1/1/234	USD	350	0	104	104	0	0	0	0	104	20,722	The borrower shall amortise the loan in semi- annual installments on the same dates for payment of interest. The date for the first principal amortisation installment shall coincide with the date on which the next immediate interest payment is due, once six months from the scheduled date of the last disbursement have elapsed.
Agriculture Support Services Programme Loan No. 1558/SF-GY	L1/1/231	USD	22,500	0	517	517	0	0	0	0	517	103,013	This loan shall be repaid semi-annual consecutive and in so far possible equal installments. The first installment shall be paid on the 24th March 2015 and the last 24th March 2044. The first interest shall be made on 24th March 2005.
Social Statistics and Policy Analysis Program Loan No.1516/SF-GY	L1/1/230	USD	3,450	0	96	96	0	0	0	0	96	19,128	The first installment shall be paid on 24th September 2014 and interest shall be paid semiannually at 1% until March 24 2014 and 2% thereafter . Loan to be closed 2044/03/24
EUROPEAN INVESTMENT BANK													
Rehabilitation of the Bauxite Industry Sysmin 3663/GUA/P	L1/1/105	XEU	31,500	30,905	0	30,905	7,405	777	8,182	23,500	22,723	6,172,439	Principal repayment in 60 semi- annual installment on 1 March, 1 Sept. and ending 1 March 2030.
GAIBANK - Global Loan -70772	L1/1/172	XEU	4,000	4,000	0	4,000	3,607	393	4,000	393	0	0	This loan is due semi annually. Final due date March 2004
Rose Hall Water Supply Project 7.1035	L1/1/204	XEU	9,200	9,200	0	9,200	1,648	629	2,277	7,552	6,923	1,880,553	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.
Rehabilitation Project Conditional Loan on Risk Capital Resources	L1/1/125	XEU	5,000	5,000	0	5,000	0	5,000	5,000	5,000	0	0	The Loan shall be repaid in 5 equal annual installments. The first installment to be paid on 30/11/2003 and the last 30/11/2007.
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT													
East Bank Essequibo Development Project 190 OC - GY	L1/1/80	SDR	4,844	4,844	0	4,844	3,900	315	4,215	944	629	193,767	30 principal repayments of which 29 shall be paid on and 01/10 01/04 yearly beginning 92/04/01 and the final repayment on 1/4 yearly, beginning 2006/06/30. fixed interest 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.
CAD/Guyana (Poor Rural Communities Support Services) Project 436 - GY	L1/1/183	SDR	7,300	2,347	715	3,062	0	0	0	2,347	3,062	943,267	Principal payment shall be made semi-annually on 1 April and 1 October commencing 1/4/2007 and ending 1/10/2036.
C/F												164,420,280	

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B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
THE OPEC FUND FOR INTERNATIONAL DEVELOPMENT												164,420,280		
OPEC Fund for International Development 716pg	L1/1/189	USD	18,226	18,226	0	18,226	1,519	1,519	3,038	16,707	15,188	3,026,219	Principal repayment shall be made semi-annually commencing 2001/02/16.	
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT														
PL 480 Agreement - 1992	L1/1/2/56	USD	6,830	6,830	0	6,830	1,423	5,407	6,830	5,407	0	0	Principal repayable in 24 equal installments. Due date of first installment 7 years after or last delivery of commodity in each year. 100% Debt write off	
PL 480 for 1999	L1/1/2/62	USD	7,000	1,251	0	1,251	0	48	48	1,251	1,203	239,700		
PL 480 1996 Agreement.	L1/1/2/58	USD	8,927	8,927	0	8,927	372	8,555	8,927	8,555	0	0	Principal payable in 24 annual installments. Interest 2% and after a grace period 3%. 100% Debt write off	
PL 480 Title I 1997 Agreement.	L1/1/2/59	USD	9,000	7,660	0	7,660	589	7,071	7,660	7,071	0	0	Principal payable in 26 annual installments. Interest 2% 100% Debt write off	
PL 480 Title 1 Programme 1998	L1/1/2/61	USD	8,500	7,460	0	7,460	287	7,173	7,460	7,173	0	0	1st installment due five years after date of last delivery of commodity in each year (26 equal installments). 100% Debt write off	
PL 480 Agreement 1995	L1/1/2/57	USD	2,967	2,967	0	2,967	248	2,719	2,967	2,719	0	0	Principal repayable in 24 equal installments due on 1st installment payment (7 years) after or last delivery of Commodity in each year. 100% Debt write off	
PARIS CLUB CREDITORS - NAPLES TERM														
Guyana / UK (ECGD)1996	L1/1/174	GBP	7,152	7,152	0	7,152	43	7,109	7,152	7,109	0	0	Repayment shall commence from 23/11/2002 in 34	
Bilateral Rescheduling Agreement		USD	13,633	13,633	0	13,633	82	13,551	13,633	13,551	0	0	graduated semi-annual installments after a grace period of 6 years ending 23 May 2019. 100% Debt write off	
1996 Rescheduling France	L1/1/177	USD XEU	451 117	451 118	0 0	451 118	3 1	448 117	451 118	448 117	0 0	0	0	Payments shall commence from November 23, 2002. 34 graduated semi-annual installments after a grace period of 6 years ending 23 May 2019. 100% Debt Write off
Rescheduling of Debt Guyana/ Trinidad & Tobago.	L1/1/171	USD	176,944	176,944	0	176,944	1,072	0	1,072	175,872	175,872	35,042,607	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/11/2002 and ending	
1996 Rescheduling Paris Club USA - Exim bank.	L1/1/188	USD	1,581	1,581	0	1,581	9	1,572	1,581	1,572	0	0	This Loan shall be repaid in 34 semi-annual graduated installments starting on 23 November 2002 and ending on 23 May 2019. 100% Debt write off	
1996 Rescheduling Paris Club USA - Housing Guaranteed	L1/1/176	USD	160	160	0	160	1	159	160	159	0	0	Repayment on this loan Nov. 2002 , semiannually May and ending on 23 May 2019. 100% Debt write off	
1996 Rescheduling of Denmark	L1/1/173	USD	508	508	0	508	3	505	508	505	0	0	Loan shall be repaid in 12 equal semi-annual payments commencing May 2000. 100% Debt write off	
C/F												202,728,805		

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B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	202,728,805
1996 Rescheduling Netherlands	L1/1/175	XEU USD	1,751 126	1,751 126	0 0	1,751 126	11 1	1,740 125	1,751 126	1,740 125	0 0	0	0 Repayment on this loan Nov. 2002 , semiannually May and Nov. each year Principal shall be repaid in 34 semi-annual installments. 100% Debt write off
Guyana /Canada 1996 Bilateral Reschedule Agreement 890	L1/1/179	USD	663	663	0	663	4	659	663	659	0	0	0 Repayment shall commence from November 23 2002 by 34 graduated semi-annual installments after 100% Debt write off
Bilateral Agreement Guyana IV (FRG) Claims Germany	L1/1/178	XEU	320	320	0	320	0	320	320	320	0	0	0 34 semi-annual installments commencing 23/11/2002 and ending 23/05/2019.
1996 Germany/Guyana Bilateral Agreement (GDR)	L1/1/178	XEU	1,492	1,492	0	1,492	2	1,490	1,492	1,490	0	0	0 34 semi-annual installments commencing 23/11/2002 and ending 23/05/2019.
Paris Club Creditors - Lyons Terms													
Guyana / UK (ECGD)1996 Bilateral Rescheduling Agreement	L1/1/174	GBP USD	7,969 15,191	7,969 15,191	0 0	7,969 15,191	0 0	7,969 15,191	7,969 15,191	7,969 15,191	0 0	0	0 Repayment shall commence from 23/11/2002 in 34 graduated semi-annual installments after a grace period of 6 years ending 23 May 2019. 100% Debt write off
1996 Rescheduling France	L1/1/177	USD XEU	502 131	502 131	0 0	502 131	0 0	502 131	502 131	502 131	0 0	0	0 Payments shall commence from November 23, 2002. 34 graduated semi-annual installments after a grace period of 6 years ending 23 May 2019. 100% Debt write off
1996 Rescheduling Paris Club USA - Exim bank.	L1/1/188	USD	1,762	1,762	0	1,762	0	1,762	1,762	1,762	0	0	0 This Loan shall be repaid in 34 semi-annual graduated installments starting on 23 November 2002 and ending 2019 100% Debt write off
1996 Rescheduling Paris Club USA - Housing Guaranteed	L1/1/176	USD	179	179	0	179	0	179	179	179	0	0	0 Repayment on this loan Nov. 2002 , semiannually May and Nov. each year ending on 23 May 2019. 100% Debt write off
1996 Rescheduling of Denmark	L1/1/173	USD	566	566	0	566	0	566	566	566	0	0	0 Loan shall be repaid in 12 equal semi-annual payments commencing May 2000. 100% Debt write off
1996 Rescheduling Netherlands	L1/1/175	XEU USD	1,951 140	1,951 140	0 0	1,951 140	0 0	1,951 140	1,951 140	1,951 140	0 0	0	0 Principal shall be repaid in 34 semi-annual installments 100% Debt write off
Bilateral Agreement Guyana IV (FRG) Claims Germany	L1/1/178	XEU	357	357	0	357	0	357	357	357	0	0	0 34 semi-annual installments commencing 23/11/2002 and ending 23/05/2019.
1996 Germany/Guyana Bilateral Agreement (GDR)	L1/1/178	XEU	1,662	1,662	0	1,662	0	1,662	1,662	1,662	0	0	0 34 semi-annual installments commencing 23/11/2002 and ending 23/05/2019.
Guyana /Canada 1996 Bilateral Reschedule Agreement 890	L1/1/179	USD	738	739	0	739	0	739	739	739	0	0	0 Repayment shall commence from November 23 2002 by 34 graduated semi-annual installments after 100% Debt write off
Commodity Aid I (KFW) Rescheduling Japan 89 M/T Principal Arrears.	L1/1/110	XEU	2,556	2,556	0	2,556	218	2,338	2,556	2,338	0	0	0 20 principal repayments of the whole tranche to be paid January 31 and July 31 beginning on 99-01-31.
C/F													202,728,805

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C/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	202,728,805	
GERMANY Structural Adjustment Assistance (KFW)	L1/1/111	XEU	6,647	6,647	0	6,647	612	6,035	6,647	6,035	0	0	This loan shall be repaid in semi-annual installments on 30 June and 31 December each year beginning on 31/12/2000 and ending 31/02/2040. It is charged a 0.75% per annum. Principal shall be repaid in semi-annual installments on 31 December and 30 June	
Guyana and Japan	L1/1/117	USD	1,208	1,208	0	1,208	634	0	634	574	574	114,370	20 principal repayments of the whole tranche to be paid January 31 and July 31 beginning on 99-01-31. 6 years ending 23 May 2019.	
Guyana Timbers Limited		GBP	323	323	0	323	0	0	0	323	323	124,269	15 annual installments to start on 31/12/78 and end 31/12/92. Interest Rate 3% annually.	
Transfer of GUYMINE'S Liabilities to Government Bonds	B3/6/11	USD GBP	2,685 21	2,685 21	0 0	2,685 21	0 0	0 0	0 0	2,685 21	2,685 21	534,988 8,079	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5% per annum.	
NON-PARIS CLUB CREDITORS														
CHINA LOANS														
2nd Economic and Technical Agreement		CNY	20,000	21,813	0	21,813	0	0	0	21,813	21,813	525,132	10 annual installments commencing 91/1/1 and ending 2000/12/31, due date 1 Jan. of every year except for final installment on 31/12. Repayment in arrears, no payments made as yet.	
3rd Economic and Technical Agreement	L1/1/7/3	CNY	20,000	19,058	0	19,058	0	0	0	19,058	19,058	458,807	10 principal repayments to be paid each year on 30 June beginning 30/6/98. The original loan sum	
China Acquisition of Plant(s) Technical Assistance	L1/1/7/4	CNY	20,000	20,000	0	20,000	0	0	0	20,000	20,000	481,485	10 annual installments commencing 2000/7/1 ending on 2010/6/30. Due date 1 July of every year.	
Commodity Loan Agreement		GBP	620	609	0	609	0	0	0	609	609	234,302	2 principal repayments to be paid on Jan. 2 beginning on 1993/1/2. 1 principal repayment to be paid on December 31 beginning 31/12/95.	
4th Economic and Technical Co-operation	L1/1/190	CNY	28,080	24,565	800	25,365	0	0	0	24,565	25,365	610,644	10 annual installments commencing 2004/01/01 and ending on 2013/12/31.	
Programme of Economic Co-operation 1992	L1/1/7/5	CNY	22,748	28,801	0	28,801	0	0	0	28,801	28,801	693,363	10 installments commencing 2007/01/01 and ending 2012/07/01.	
Venezuela Low Cost Housing Investment Fund - Venezuela	L1/1/161	USD	2,765	2,765	0	2,765	2,282	322	2,604	483	161	32,079	Principal shall be repaid semi-annually in June and December .	
VENEZUELA Emergency Assistance	L1/1/6	USD	15,000	15,000	0	15,000	2,500	0	2,500	12,500	12,500	2,490,633	Principal repayable semi-annually 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.	
Yugoslavia Credit Agreement	pg 42	USD	1,175	1,175	0	1,175	588	0	588	587	587	116,960	6 principal repayments of the loan shall be paid 21/6 and 21/12. Yearly beginning 83/12/21.	
U.A.E. United Arab Emirates Economic Co-operation	L1/1/124	AED	19,840	19,840	0	19,840	7,936	0	7,936	11,904	11,904	645,827	The principal repayment of loan amount paid 4/3 yearly beginning 4-3-78. Interest is paid on 4/3 yearly beginning 4/3/78 and ending 4/3/87.	
C/F												209,799,743		

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 31-12-03 5	AMOUNT DIS- BURSED IN 2004 6	AMOUNT DIS- BURSED AT 31-12-04 (7)=(5)+(6)	PRIN- CIPAL REPAID AT 31-12-03 8	PRIN- CIPAL REPAID IN 2004 9	PRINCIPAL REPAID AT 31-12-04 (10)=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-03 (11)=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-04 (12)=(7)-(10)	GUYANA DOLLAR EQUIVA- LENT 13	TERMS AND CONDITIONS OF LOAN
B/F			'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
												209,799,743	
Argentina	L1/1/198	USD	6,783	6,783	0	6,783	0	0	0	6,783	6,783	1,351,517	Repayable 1996 to 1998 at 7.5%.
Kuwait	L1/1/197	USD	10,180	10,180	0	10,180	0	0	0	10,180	10,180	2,028,371	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	L1/1/199	USD	10,000	10,000	0	10,000	0	0	0	10,000	10,000	1,992,506	Repayable 1981 to 1993 at varying interest rates.
		USD	5,000	5,000	0	5,000	0	0	0	5,000	5,000	996,253	
Russia	L1/1/225	USD	278	278	0	278	0	0	0	278	278	55,392	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
China Areo-Technology Import and Export Corporation CATIC	L1/1/208	USD	2,122	2,122	0	2,122	900	300	1,200	1,222	922	183,709	Debt service payments will commence 2002/08/09 and end 2007/08/09 and is interest free
Italy Procurement of Equipment for the rehab. maint. & constru. of drainage & irrigation	L1/1/218	XEU	3,305	13	12	25	0	0	0	13	25	6,791	Interest starts accruing on the 23/04/20004. Principal repayment starts on 23rd April, 2015 Final due date 23rd April 2032.
GRAND TOTAL												216,414,283	

ANALYSIS OF PUBLIC DEBT
BY CURENCIES AS AT 31 DECEMBER 2004

NO.	DESCRIPTION	RATE AT 31-12-04	NO. OF UNITS OF CURRENCY	G\$ '000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	199.25063	647,452	129,005,219
2	JAPANESE YEN (JPK)	1.94581	2,244,645	4,367,653
3	POUND STERLING (GBP)	384.73304	1,888	726,376
4	SPECIAL DRAWING RIGHTS (SDR)	308.05601	162,781	50,145,665
5	CANADIAN DOLLAR (CAD)	165.20241	20,231	3,342,210
6	EUROPEAN CURRENCY UNITS (XEU)	271.63838	83,779	22,757,592
7	YUAN RENMINBIS (CNY)	24.07426	115,037	2,769,431
8	UAE DIRHAMS (AED)	54.25290	11,904	645,827
9	SWEDISH KRONA (SEK)	29.94580	37,652	1,127,519
10	DANISH KRONES (DKK)	36.25243	4,964	179,957
11	SWISS FRANCS (SFR)	174.50570	7,718	1,346,835
	GRAND TOTAL			216,414,283

STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2004 (3)	AMOUNT OF LOAN AT 31 - 12 - 04 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-03 (5)	AMOUNT REPAID IN 2004 (6)	AMOUNT REPAID AT 12/31/2004 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2003 (8)=(3)-(6)	AMOUNT OUT- STANDING 12/31/2004 (9)=(4)-(7)
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Non Interest Bearing Debenture ID 31/12/92 (81st Issue)	5,347,332	-	5,347,332	-	-	-	5,347,332	5,347,332
Non Interest Bearing Debenture ID 31/12/92 (83rd Issue)	3,079,281	-	3,079,281	-	-	-	3,079,281	3,079,281
Non Interest Bearing Debenture ID 31/12/94 (85th Issue)	3,782,534	-	3,782,534	-	-	-	3,782,534	3,782,534
Non Interest Bearing Debenture ID 31/12/94 (86th Issue)	4,447,054	-	4,447,054	-	-	-	4,447,054	4,447,054
Non Interest Bearing Debenture ID 29/12/95 (87th Issue)	7,879,468	-	7,879,468	-	-	-	7,879,468	7,879,468
Non Interest Bearing Debenture ID 31/12/96 (88th Issue)	74,496	-	74,496	-	-	-	74,496	74,496
Non Interest Bearing Debenture ID 31/12/96 (89th Issue)	2,264,300	-	2,264,300	-	-	-	2,264,300	2,264,300
Non Interest Bearing Debenture ID 31/12/96 (90th Issue)	197,100	-	197,100	-	-	-	197,100	197,100
Non Interest Bearing Debenture ID 31/12/96 (91th Issue)	2,857,509	-	2,857,509	-	-	-	2,857,509	2,857,509
Non Interest Bearing Debenture ID 31/12/01 (94th Issue)	14,851,975	-	14,851,975	-	-	-	14,851,975	14,851,975
Non Interest Bearing Debenture ID 31/12/02 (95th Issue)	2,566,705	-	2,566,705	-	-	-	2,566,705	2,566,705
Non Interest Bearing Debenture ID 31/12/03 (96th Issue)	1,697,038	-	1,697,038	-	-	-	1,697,038	1,697,038
TOTAL	49,044,792	-	49,044,792	-	-	-	49,044,792	49,044,792

STATEMENT OF PUBLIC DEBT
VARIABLE INTEREST RATES DEBENTURES 2004

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 31-12-03 6	LOAN MADE IN 2004 7	AMOUNT OF LOAN 31-12-04 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-03 9	AMOUNT REPAID IN 2004 10	AMOUNT REPAID AT 31-12-04 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-03 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-04 (13)=(8)-(11)
			\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	-	2,835,122	-	-	-	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	-	927,449	-	-	-	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	-	135,966	-	-	-	135,966	135,966
TOTAL			3,898,537	-	3,898,537	-	-	-	3,898,537	3,898,537

STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2004

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 31-12-03 6	LOAN MADE IN 2004 7	AMOUNT OF LOAN 31-12-04 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-03 9	AMOUNT RE-PAID IN 2004 10	AMOUNT RE-PAID AT 31-12-04 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-03 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-04 (13)=(8)-(11)
					\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Government of Guyana debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	3,485	0	3,485	1405	0	1,405	2,080	2,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each A 01 -A 121	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	3,025,000	-	3,025,000	0	0	0	3,025,000	3,025,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$18,010,000 Guyana Dollars A 122	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	18,010	-	18,010	0	0	0	18,010	18,010
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each B 01 - B39	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	975,000	-	975,000	0	0	0	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each C 01 -C 39	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	975,000	-	975,000	0	0	0	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each D 01 - D391	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	975,000	-	975,000	0	0	0	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each E 01 - E39	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	975,000	-	975,000	0	0	0	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each F 01 - F 39	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	975,000	-	975,000	0	0	0	975,000	975,000
TOTAL					7,921,495	0	7,921,495	1,405	0	1,405	7,920,090	7,920,090

STATEMENT OF PUBLIC DEBT
INTERNAL LOANS (FUNDED)

DESCRIPTION 1	LOAN CURRENCY	DATE OF FINAL INSTAL- MENT 4	ORIGINAL AMOUNT OF LOAN	AMOUNT OF LOAN 31-12-03 6	LOAN MADE IN 2004 7	AMOUNT OF LOAN 31-12-04 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-03 9	AMOUNT RE-PAID IN 2004 10	AMOUNT RE-PAID AT 31-12-04 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-03 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-04 (13)=(8)-(11)	GUYANA DOLLAR EQUIVALENT 14
				\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Caricom Headquarters Building Project with NIS - 25 years	USD	1\12\2025	4,000	4,000	-	4,000	255	170	425	3,745	3,575	712,321
Guymine Bonds- Domestic B3/6/11	USD	May-06	20,089	20,089	-	20,089	-	-	-	20,089	20,089	4,002,746
	XEU	May-06	3,928	3,928	-	3,928	-	-	-	3,928	3,928	1,066,996
TOTAL												5,782,063

STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2004

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			\$ `000	\$ `000
		<u>90 Days</u>		
22/10/04	542	Treasury Bill issued in 2004	1,684,075	1,700,000
29/10/04	543	Treasury Bill issued in 2004	30,165	30,450
03/12/04	544	Treasury Bill issued in 2004	1,485,849	1,500,000
		Sub-total	----- 3,200,089 -----	----- 3,230,450 -----
26/11/04	K58	Treasury Bill issued in 2004	577,324	583,350
24/12/04	K59	Treasury Bill issued in 2004	444,591	449,200
		Sub-total	----- 1,021,915 -----	----- 1,032,550 -----
		TOTAL		4,263,000 =====

NO. OF DAYS	DATE OF ISSUE	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			\$' 000	\$' 000
182	04/07/16	Treasury Bill # A162	2,450,838	2,500,000
	04/09/10	Treasury Bill # A163	2,281,294	2,327,500
	04/10/29	Treasury Bill # A164	1,470,599	1,500,000
	04/11/11	Treasury Bill # A165	2,450,549	2,500,000
	04/12/10	Treasury Bill # A166	250,931	256,000
	04/12/17	Treasury Bill # A167	135,281	138,000
			-----	-----
		Sub-total	9,039,492	9,221,500
			-----	-----
365	04/01/23	Treasury Bill # B 216	958,916	1,000,000
	04/02/06	Treasury Bill # B 217	2,399,933	2,500,000
	04/02/13	Treasury Bill # B 218	1,439,264	1,500,000
	04/02/27	Treasury Bill # B 219	3,831,942	4,000,000
	04/03/12	Treasury Bill # B 220	1,442,109	1,500,000
	04/04/23	Treasury Bill # B 221	1,924,674	2,000,000
	04/05/07	Treasury Bill # B 222	1,920,781	2,000,000
	04/06/18	Treasury Bill # B 223	2,825,392	2,946,500
	04/08/13	Treasury Bill # B 224	3,351,269	3,500,000
	04/08/27	Treasury Bill # B 225	1,439,365	1,500,000
	04/09/03	Treasury Bill # B 226	2,873,965	3,000,000
	04/09/17	Treasury Bill # B 227	744,365	778,750
	04/10/15	Treasury Bill # B 228	959,600	1,000,000
	04/11/19	Treasury Bill # B 229	2,876,725	3,000,000
	04/12/29	Treasury Bill # B 230	3,228,957	3,367,250
	04/12/24	Treasury Bill # B 231	854,982	891,600
		-----	-----	
		Sub-total	33,072,239	34,484,100
			-----	-----
		TOTAL		43,705,600
				=====

STATEMENT OF THE OUTSTANDING LOANS AND CREDITS
GUARANTEED BY THE GOVERNMENT AT 31 DECEMBER 2004

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	LOAN NO.	DATE OF ISSUE	CURRENCY	MAXIMUM LIABILITY CONTRACTED	OUTSTANDING LIABILITY 31.12.2003	OUTSTANDING LIABILITY AT 31.12.2004	OUTSTANDING LIABILITY AT 31.12.2004
					US\$`000	US\$`000	US\$`000	G\$`000
Guyana Transport Services Ltd.	Bank of India	SP/251/78-79	76.04.06	USD	1,100	62	64	12,752
		TEL/184/79/80	80.02.02					
		SP/145/77-78	1977					
Guyana Telecommunications Corporation	ITT World Comm. Inc.	Y45884	79.07.10	USD	644	192	192	38,256
Guyana Pharmaceutical Corporation	Guthrie Booker TECNO BAGO	1984220	84.09.11	USD	5,117	4,515	4,515	899,617
Guyana State Corporation	Commonwealth Dev. Corp. (CDC)	LO 41901	72.02.22	USD	670	575	618	123,137
Guyana National Co-operative Bank	Banco Nacional de Cuba	1995210	82.04.06	USD	2,191	737	737	146,848
				USD	1,378	1,500	1,624	323,583
TOTAL					11,100	7,581	7,750	1,544,193

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 2004

DESCRIPTION	AMOUNT OF LOAN (1)	AMOUNT OUTSTANDING AT 1.1.2004 (2)	LOANS MADE DURING 2004 (3)	TOTAL (2)+(3)=(4)	AMOUNT REPAID DURING 2004 (5)	AMOUNT WRITTEN OFF DURING 2004 (6)	TOTAL (5)+(6)=(7)	BALANCE OUTSTANDING AT 31.12.2004 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
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	310	0	-	0	-	-	-	0
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	438,930	438,930	-	438,930	-	-	-	438,930
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 Corp. Ltd.	185	185	-	185	-	-	-	185
Linmine	5,665,853	5,665,853	-	5,665,853	-	-	-	5,665,853
Mards Rice Milling Company Limited	500,000	500,000	-	500,000	-	-	-	500,000
Guyana Broadcasting Corporation	15,000	15,000	-	15,000	-	-	-	15,000
TOTAL	6,650,864	6,647,125	0	6,647,125	0	0	0	6,647,125

HON. S. KOWLESSAR
MINISTER OF FINANCE

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 2004

AGENCY NO.	DESCRIPTION	WAGES AND SALARIES	EMPLOYMENT OVERHEAD EXPENSES	TOTAL EXPENDITURE
		\$'000	\$'000	\$'000
01	Office of the President	2,510	744	3,254
07	Parliament Office	82,117	68,129	150,246
08	Office of the Auditor General	2,424	761	3,185
09	Public and Police Service Commission	8,394	1,114	9,508
10	Teaching Service Commission	4,930	320	5,250
11	Elections Commission	19,263	10,851	30,114
51	Ministry of Home Affairs	14,032	3,601	17,633
55	Supreme Court of Judicature	93,252	50,378	143,630
57	Office of the Ombudsman	6,566	2,325	8,891
58	Public Service Appellate Tribunal	7,823	1,743	9,566
	Sub-total	241,311	139,966	381,277
03	Ministry of Finance			
	Pensions and Gratuities	-	-	1,454,544
	Payments to Dependents' Pension Fund	-	-	30,000
	Sub-total	0	0	1,484,544
03	Public Debt			
	Internal Principal	-	-	34,247
	Internal Interest	-	-	2,949,553
	External Principal	-	-	3,519,174
	External Interest	-	-	1,531,667
	Sub-total	0	0	8,034,641
	TOTAL	241,311	139,966	9,900,462

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

WARRANT NO.	DATE OF WARRANT	DATE RECEIVED	DESCRIPTION	AMOUNT
			R E C E I P T S	\$'000
			=====	
1	2004/07/29	2004/09/12	Region No. 6	25,000
2	2004/08/11	2004/09/12	Ministry of Legal Affairs	6,496
3	2004/08/16	2004/09/12	Office of the President	4,200
4	2004/08/12	2004/09/12	Office of the President	10,000
5	2004/08/19	2004/09/12	Ministry of Legal Affairs	3,430
6	2004/05/08	2004/09/12	Ministry of Agriculture	8,175
7	2004/08/19	2004/09/12	Ministry of Finance	215,800
8	2004/08/24	2004/09/12	Ministry of Amerindian Affairs	3,000
9	2004/08/18	2004/09/12	Ministry of Home Affairs	15,000
10	2004/09/15	2004/09/12	Ministry of Trade, Tourism & Industry	2,000
11	2004/09/21	2004/09/12	Region No. 1	10,000
12	2004/09/21	2004/09/12	Region No. 1	19,300
13	2004/09/21	2004/09/12	Region No. 1	15,000
14	2004/09/06	2004/09/12	Ministry of Public Works & Communication	20,800
15	2004/09/22	2004/09/12	Supreme Court of Judicature	9,957
16	2004/09/27	2004/09/12	Ministry of Public Works & Communication	400,000
17	2004/10/06	2004/09/12	Office of the President	5,000
18	2004/09/29	2004/09/12	Parliament Office	6,000
19	2004/10/11	2004/09/12	Ministry of Finance	81,640
20	2004/10/11	2004/09/12	Ministry of Finance	32,727
21	2004/09/30	2004/09/12	Elections Commission	3,121
22	2004/10/20	2004/09/12	Ministry of Public Works & Communication	100,000
23	2004/10/11	2004/09/12	Region No. 8	2,500
24	2004/10/12	2004/09/12	Ministry of Health	1,404
25	2004/10/21	2004/09/12	Ministry of Home Affairs	102,183
26	2004/10/11	2004/09/12	Region No. 1	13,000
27	2004/10/11	2004/09/12	Region No. 1	1,000
28	2004/10/20	2004/09/12	Ministry of Public Works & Communication	11,000
29	2004/10/26	2004/09/12	Guyana Defence Force	5,398
30	2004/10/13	2004/09/12	Ethnic Relations Commission	764
31	2004/10/25	2004/09/12	Ministry of Education	6,500
32	2004/10/26	2004/09/12	Supreme Court of Judicature	18,700
33	2004/10/26	2004/09/12	Region No. 1	7,000
34	2004/11/01	2004/09/12	Ministry of Finance	15,000
35	2004/11/04	2004/09/12	Region No. 1	4,000
36	2004/11/16	2004/09/12	Ministry of Public Works & Communication	2,600
			TOTAL RECEIPTS	----- 1,187,695 =====

WARRANT NO.	DATE OF WARRANT	DESCRIPTION	AMOUNT
		PAYMENTS	\$'000
		=====	
1	2004/07/29	Region No. 6	25,000
2	2004/08/11	Ministry of Legal Affairs	6,496
3	2004/08/16	Office of the President	4,200
4	2004/08/12	Office of the President	10,000
5	2004/08/19	Ministry of Legal Affairs	3,430
6	2004/05/08	Ministry of Agriculture	8,175
7	2004/08/19	Ministry of Finance	215,800
8	2004/08/24	Ministry of Amerindian Affairs	3,000
9	2004/08/18	Ministry of Home Affairs	15,000
10	2004/09/15	Ministry of Trade, Tourism & Industry	2,000
11	2004/09/21	Region No. 1	10,000
12	2004/09/21	Region No. 1	19,300
13	2004/09/21	Region No. 1	15,000
14	2004/09/06	Ministry of Public Works & Communication	20,800
15	2004/09/22	Supreme Court of Judicature	9,957
16	2004/09/27	Ministry of Public Works & Communication	400,000
17	2004/10/06	Office of the President	5,000
18	2004/09/29	Parliament Office	6,000
19	2004/10/11	Ministry of Finance	81,640
20	2004/10/11	Ministry of Finance	32,727
21	2004/09/30	Elections Commission	3,121
22	2004/10/20	Ministry of Public Works & Communication	100,000
23	2004/10/11	Region No. 8	2,500
24	2004/10/12	Ministry of Health	1,404
25	2004/10/21	Ministry of Home Affairs	102,183
26	2004/10/11	Region No. 1	13,000
27	2004/10/11	Region No. 1	1,000
28	2004/10/20	Ministry of Public Works & Communication	11,000
29	2004/10/26	Guyana Defence Force	5,398
30	2004/10/13	Ethnic Relations Commission	764
31	2004/10/25	Ministry of Education	6,500
32	2004/10/26	Supreme Court of Judicature	18,700
33	2004/10/26	Region No. 1	7,000
34	2004/11/01	Ministry of Finance	15,000
35	2004/11/04	Region No. 1	4,000
36	2004/11/16	Ministry of Public Works & Communication	2,600
37	2004/11/25	Ministry of Finance	18,000
38	2004/11/25	Region No. 4	12,000
39	2004/11/11	Region No. 1	13,000
40	2004/11/25	Ministry of Home Affairs	56,862
41	2004/11/09	Guyana Defence Force	166
42	2004/11/09	Guyana Defence Force	48
43	2004/11/09	Guyana Defence Force	213
44	2004/11/09	Guyana Defence Force	396
45	2004/11/09	Guyana Defence Force	349
46	2004/11/09	Guyana Defence Force	120
47	2004/11/09	Guyana Defence Force	7,603
48	2004/11/09	Guyana Defence Force	18,386
49	2004/11/09	Guyana Defence Force	9,207
50	2004/11/09	Guyana Defence Force	8,656

Bal. C/f			1,332,701
			=====

WARRANT NO.	DATE OF WARRANT	DESCRIPTION	AMOUNT
		PAYMENTS Cont'd =====	\$'000
Bal. B/f			1,332,701
51	2004/11/15	Ministry of Public Works & Communication	100,000
52	2004/12/16	Ministry of Housing & Water	28,163
53	2004/12/16	Ministry of Housing & Water	297,590
54	2004/12/16	Ministry of Housing & Water	55,499
55	2004/10/12	Office of the President	8,000
56	2004/12/16	Parliament Office	5,322
57	2004/12/16	Office of the President	9,977
58	2004/12/16	Ministry of Trade, Tourism & Industry	2,187
59	2004/12/30	Ministry of Housing & Water	180,000
60	2004/12/31	Ministry of Public Works & Communication	200,000
61	2004/12/31	Ministry of Public Works & Communication	100,000
62	2004/12/28	Ministry of Home Affairs	1,082
63	2004/12/31	Ministry of Housing & Water	326,000
		TOTAL PAYMENTS	2,646,521
		<u>SUMMARY</u>	=====
		Payments authorised in 2004	2,646,521
		Less receipts in 2004	1,187,695
		Balance outstanding as at 31.12.2004	1,458,826
			=====

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF BALANCES HELD ON DEPOSIT BY THE ACCOUNTANT GENERAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

TYPE OF DEPOSIT	AMOUNT
	\$`000
Dependents Pension Fund	459,613
Sugar Industry Welfare Labour Fund	1,245,838
Sugar Industry Rehabilitation Fund	61,325
Sugar Industry Price Stabilisation Fund	11,719
Sugar Industry Welfare Committee	50,691
Miscellaneous	1,164,621
TOTAL	2,993,807

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF OUTSTANDING ADVANCES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

TYPE OF ADVANCE	AMOUNT
	\$`000
Personal	8,441
Auto Advance	112,562
Imprest	110,514
Guyana Gold Board	1,350,280
Ministry of Human Services	120,000
Crown Agents	108,363
Statutory and Other Bodies	1,554,456

TOTAL	3,364,616
	=====

HON. S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT
AS AT 31 DECEMBER 2004

	\$'000	\$'000
<u>CURRENT ASSETS</u>		
Central Government bank balances :		
Consolidated Fund		
New 407 Account	(6,153,378)	
Old 400 Account	(45,550,284)	(51,703,662)
Deposits Fund		1,955,414
Contingencies Fund		1,431,004
General Account		4,075,285
Non-Sub-Accounting Ministries/Departments		9,585,871
Other Ministries/Departments bank balances		10,907,024
Monetary Sterilisation Account		41,723,516
Redemption of Treasury Bills (Account # 404)		(19,485,262)

		(1,510,810)
Balances on special accounts		8,432,689

Total current assets		6,921,879
		=====
<u>CURRENT LIABILITIES</u>		
Treasury Bills		
90 days & K Series)	4,222,004	
180 & 360 days	42,111,726	
	-----	46,333,730
Other Liabilities		
Miscellaneous deposits	1,153,247	
Sugar Industry Labour Welfare Fund	1,245,838	
Dependants' Pension Fund	459,613	
Sugar Industry Rehabilitation Fund	61,325	
Sugar Industry Welfare Committee	50,691	
Sugar Industry Price Stabilisation Fund	11,719	
	-----	2,982,433

Total current liabilities		49,316,163
		=====
NET CURRENT LIABILITIES AS AT 31 DECEMBER 2004		42,394,284
		=====

HON. S. KOWLESSAR
MINISTER OF FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - REVENUE
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	DESCRIPTION	APPROVED ESTIMATES	ACTUAL RECEIPTS PAID INTO CONSOLIDATED FUND	VARIANCE
		\$ '000	\$ '000	\$ '000
	CURRENT REVENUE			
500	Customs and Trade Taxes	20,494,102	23,591,700	3,097,598
510	Inland Revenue	23,966,313	24,857,410	891,097
520	Stamp Duties	246,489	4,357	(242,132)
525	Other Tax Revenue	228,303	6,035,907	5,807,604
530	Fees, Fines etc.	512,447	337,073	(175,374)
540	Interest	28,685	17,917	(10,768)
545	Rent, Royalties etc.	756,131	1,229,843	473,712
550	Land Development Scheme	155	0	(155)
555	Dividends and Transfers	559,967	316,875	(243,092)
560	Miscellaneous Receipts	1,157,609	897,225	(260,384)
	SUB TOTAL	47,950,201	57,288,307	9,338,106
	CAPITAL REVENUE			
565	Sales of Assets etc.	0	308,561	308,561
570	Miscellaneous Capital Revenue	3,003,601	3,486,826	483,225
575	External Grants (Note 1)	4,567,507	2,359,590	(2,207,917)
580	External Loans (Note 1)	15,317,725	12,094,959	(3,222,766)
	SUB TOTAL	22,888,833	18,249,936	(4,638,897)
	TOTAL	70,839,034	75,538,243	4,699,209

HON. S. KOWELSSAR
MINISTER OF FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
CURRENT EXPENDITURE
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$' 000	\$' 000	\$' 000
01	Office of the President			
	1. Head Office Administration	899,491	910,750	11,259
	2. Presidential Advisory	123,057	126,371	3,314
	4. Amerindian Development	114,339	112,706	(1,633)
	5. Public Policy & Planning	629	0	(629)
02	Office of the Prime Minister	46,627	46,243	(384)
03	Ministry of Finance			
	1. Ministry Administration	7,104,475	9,769,078	2,664,603
	2. Accountant General's Department	1,462,713	1,556,638	93,925
04	Ministry of Foreign Affairs			
	1. Ministry Administration	412,436	402,940	(9,496)
	2. Foreign Relations	1,196,552	1,173,749	(22,803)
	3. Foreign Trade & International Cooperation	67,631	66,736	(895)
07	Parliament Office	129,622	133,052	3,430
08	Office of the Auditor General	141,145	134,862	(6,283)
09	Public and Police Service Commission	25,488	24,886	(602)
10	Teaching Service Commission	31,758	31,538	(220)
11	Elections Commission			
	1. Elections Secretariat	193,180	175,866	(17,314)
13	Ministry of Local Government & Reg. Dev.			
	1. Main Office	24,820	24,699	(121)
	2. Ministry Administration	15,618	15,475	(143)
	3. Regional Development	72,464	71,309	(1,155)
14	Public Service Ministry	136,630	132,451	(4,179)
15	Ministry of Foreign Trade & Int. Corp.	1	0	(1)
16	Ministry of Amerindian Affairs	1	0	(1)
21	Ministry of Agriculture			
	1. Ministry Administration	117,913	112,156	(5,757)
	2. Crops and Livestock Support Service	569,576	562,779	(6,797)
	3. Fisheries Division	44,259	42,117	(2,142)
	4. Hydrometeorological Division	90,997	87,772	(3,225)
23	Ministry of Tourism, Commerce and Industry			
	1. Main Office	162,080	165,620	3,540
	2. Ministry Administration	29,148	28,959	(189)
	3. T.T.I.D.C.A.	24,578	24,543	(35)
31	Ministry of Public Works & Communication			
	1. Ministry Administration	531,023	527,448	(3,575)
	2. Public Works	187,824	186,940	(884)
	3. Communication and Transport	37,727	35,811	(1,916)
	Total c/f	----- 13,993,802 -----	----- 16,683,494 -----	----- 2,689,692 -----

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$ '000	\$ '000	\$ '000
	Total b/f	13,993,802	16,683,494	2,689,692
41	Ministry of Education			
	1. Main Office	268,821	266,976	(1,845)
	2. National Education Policy	99,243	144,147	44,904
	3. Ministry Administration	770,801	751,371	(19,430)
	4. Training and Development	426,596	404,107	(22,489)
	5. Education Delivery	3,138,685	2,928,818	(209,867)
44	Ministry of Culture, Youth and Sports			
	1. Ministry Administration	95,735	96,234	499
	2. Culture	143,075	142,264	(811)
	3. Youth	43,799	42,601	(1,198)
	4. Sports	64,704	64,703	(1)
	5. Youth Entrepreneurial Skills Training	175,469	174,902	(567)
45	Ministry of Housing & Water	352,389	530,020	177,631
46	Georgetown Public Hospital Corp.	1,949,897	1,943,655	(6,242)
47	Ministry of Health and Labour			
	1. Ministry Administration	447,308	439,919	(7,389)
	2. Disease Control	313,985	305,706	(8,279)
	3. Primary Health Care Services	229,041	224,282	(4,759)
	4. Regional and Clinical Services	651,714	652,509	795
	5. Health Sciences Education	153,207	147,796	(5,411)
	6. Standards and Technical Services	133,967	131,370	(2,597)
	7. Rehabilitation Services	96,631	91,500	(5,131)
48	Ministry of Human Service & Soc. Sec.			
	1. Ministry Administration	93,632	88,334	(5,298)
	2. Social Service	1,280,240	1,205,369	(74,871)
	3. Labour Administration	99,619	94,361	(5,258)
51	Ministry of Home Affairs			
	1. Secretariat Service	65,970	69,703	3,733
	2. Guyana Police Force	2,967,763	2,942,226	(25,537)
	3. Guyana Prison Service	432,933	428,715	(4,218)
	4. Police Complaints Authority	2,847	2,136	(711)
	5. Guyana Fire Service	253,880	253,386	(494)
	7. General Register Office	45,219	44,995	(224)
52	Ministry of Legal Affairs			
	1. Main Office	8,101	8,074	(27)
	2. Ministry Administration	25,660	25,390	(270)
	3. Attorney General's Chambers	153,284	142,286	(10,998)
	4. Office of the State Solicitor	9,620	9,286	(334)
	5. Deeds Registry	27,154	26,122	(1,032)
53	Guyana Defence Force	2,781,139	2,790,955	9,816
55	Supreme Court of Judicature			
	1. Supreme Court of Judicature	188,989	205,273	16,284
	2. Magistrates' Department	176,515	171,713	(4,802)
56	Public Prosecutions	48,442	47,611	(831)
57	Office of the Ombudsman	4,587	4,176	(411)
	Total c/f	32,214,463	34,726,485	2,512,022

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$'000	\$'000	\$'000
	Total b/f	32,214,463	34,726,485	2,512,022
58	Public Service Appellate Tribunal	8,519	8,023	(496)
71	Region 1 - Barima/Waini			
	1. Regional Administration	39,682	39,483	(199)
	3. Public Works	84,999	83,795	(1,204)
	4. Education	272,632	272,610	(22)
	5. Health Services	109,955	108,737	(1,218)
72	Region 2 - Pomeroon/Supenaam			
	1. Regional Administration	63,384	63,058	(326)
	2. Agriculture	113,662	113,649	(13)
	3. Public Works	63,310	62,142	(1,168)
	4. Education	547,240	545,053	(2,187)
	5. Health Services	176,046	174,440	(1,606)
73	Region 3 - Essequibo Islands/West Demerara			
	1. Regional Administration	103,927	99,070	(4,857)
	2. Agriculture	124,054	120,447	(3,607)
	3. Public Works	53,005	50,096	(2,909)
	4. Education	810,883	789,628	(21,255)
	5. Health Services	321,050	315,595	(5,455)
74	Region 4 - Demerara/Mahaica			
	1. Regional Administration	76,100	75,569	(531)
	2. Agriculture	84,410	96,255	11,845
	3. Public Works	96,597	96,097	(500)
	4. Education	1,071,543	1,067,111	(4,432)
	5. Health Services	110,171	109,412	(759)
75	Region 5 - Mahaica/Berbice			
	1. Regional Administration	33,144	30,198	(2,946)
	2. Agriculture	60,002	59,430	(572)
	3. Public Works	86,504	77,853	(8,651)
	4. Education	486,868	482,957	(3,911)
	5. Health Services	108,048	100,998	(7,050)
76	Region 6 - East Berbice/Corentyne			
	1. Regional Administration	42,006	41,145	(861)
	2. Agriculture	150,581	145,011	(5,570)
	3. Public Works	63,188	57,973	(5,215)
	4. Education	898,737	877,218	(21,519)
	5. Health Services	420,508	412,029	(8,479)
77	Region 7 - Cuyuni/Mazaruni			
	1. Regional Administration	60,081	58,214	(1,867)
	3. Public Works	73,574	72,870	(704)
	4. Education	283,953	282,590	(1,363)
	5. Health Services	120,670	121,792	1,122
78	Region 8 - Potaro/Siparuni			
	1. Regional Administration	26,311	26,253	(58)
	2. Public Works	39,380	39,556	176
	3. Education	101,196	100,998	(198)
	4. Health Services	52,960	52,579	(381)
	Total c/f	39,653,343	42,056,419	2,403,076

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOT. 1)	ACTUAL EXPENDITURE	UNDER TOTAL FUNDS AVAILABLE
		\$'000	\$'000	\$'000
	Total b/f	39,653,343	42,056,419	2,403,076
79	Region 9 - Upper Takatu/Upper Essequibo			
	1. Regional Administration	44,393	43,749	(644)
	2. Agriculture	6,465	5,975	(490)
	3. Public Works	53,266	51,972	(1,294)
	4. Education	225,538	225,538	-
	5. Health Services	84,397	83,698	(699)
80	Region 10 - Upper Demerara/Upper Berbice			
	1. Regional Administration	63,142	62,346	(796)
	3. Public Works	56,925	56,189	(736)
	4. Education	662,918	661,187	(1,731)
	5. Health Services	135,874	132,247	(3,627)
	SUB TOTAL	40,986,261	43,379,320	2,393,059
01	Office of the President	3,134	3,254	120
03 - 02	Accountant General's Department	1,386,044	1,484,544	98,500
07	Parliament Office	155,786	150,247	(5,539)
08	Office of the Auditor General	3,750	3,185	(565)
09	Public and Police Service Commission	9,825	9,508	(317)
10	Teaching Service Commission	5,069	5,250	181
11	Election Commission	30,326	30,114	(212)
51 - 04	Police Complaints Authority	13,958	17,633	3,675
55	Supreme Court of Judicature	117,779	143,630	25,851
57	Office of the Ombudsman	8,528	8,891	363
58	Public Service Appellate Tribunal	19,234	9,566	(9,668)
90	Public Debt	8,927,680	8,034,640	(893,040)
	SUB TOTAL	10,681,113	9,900,462	(780,651)
	TOTAL	51,667,374	53,279,782	1,612,408

S. KOWLESSAR
FINANCE MINISTER

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
CAPITAL EXPENDITURE
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

AGENCY NO.	DESCRIPTION	APPROVED ALLOTMENT (ALLOTMENT 1)	ACTUAL EXPEND- ITURE	OVER (UNDER) APPROVED ALLOTMENT
		\$'000	\$'000	\$'000
01	Office of the President	334,418	514,355	179,937
03	Ministry of Finance	5,927,128	3,504,821	(2,422,307)
04	Ministry of Foreign Affairs	20,900	19,243	(1,657)
07	Parliament Office	20,000	23,654	3,654
08	Office of the Auditor General	32,125	9,739	(22,386)
09	Public and Police Service Commission	1,200	1,199	(1)
10	Teaching Service Commission	5,700	5,699	(1)
11	Elections Commission	17,000	20,122	3,122
13	Ministry of Local Government & Regional Dev.	871,100	676,539	(194,561)
14	Public Service Ministry	9,600	9,455	(145)
15	Ministry of Foreign Trade & Int. Dev.	2,800	2,739	(61)
16	Ministry of Amerindian Affairs	66,000	65,626	(374)
21	Ministry of Agriculture	1,280,678	1,365,599	84,921
23	Ministry of Tourism, Commerce & Industry	38,600	33,712	(4,888)
31	Min. of Public Works & Communication	7,397,200	8,415,475	1,018,275
41	Ministry of Education	1,900,468	1,675,935	(224,533)
44	Ministry of Culture, Youth & Sports	46,800	46,764	(36)
45	Ministry of Housing and Water	2,585,345	3,227,750	642,405
46	Georgetown Public Hospital Corporation	40,000	26576	(13,424)
47	Ministry of Health	800,325	811850	11,525
48	Ministry of Labour, Human Service & Soc. Sec.	962,600	331,786	(630,814)
51	Ministry of Home Affairs	367,950	491,861	123,911
52	Ministry of Legal Affairs	97,500	115,676	18,176
56	Public Prosecutions	2,000	1,995	(5)
58	Public Service Appellate Tribunal	2,000	1,998	(2)
59	Ethnic Relations Commission	1,100	1,799	699
71	Region 1 - Barima/Waini	81,628	137,878	56,250
72	Region 2 - Pomerook/Supenaam	171,340	167,451	(3,889)
73	Region 3 - Essequibo Islands/West Demerara	134,415	121,917	(12,498)
74	Region 4 - Demerara/Mahaica	84,121	82,433	(1,688)
75	Region 5 - Mahaica/Berbice	132,000	126,474	(5,526)
76	Region 6 - East Berbice/Corentyne	176,388	166,808	(9,580)
77	Region 7 - Cuyuni/Mazaruni	61,182	57,830	(3,352)
78	Region 8 - Potaro/Siparuni	65,000	64,335	(665)
79	Region 9 - Upper/Takatu/Essequibo	103,309	101,759	(1,550)
80	Region 10 - Upper Demerara/Berbice	103,721	95,665	(8,056)
	TOTAL	23,943,641	22,524,517	(1,419,124)

S. KOWLESSAR
MINISTER OF FINANCE

STATEMENT CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2004

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2004
		G\$`000
Guyana Transport Services Ltd.	Bank of India	12,752
Guyana Telecommunications Corporation	ITT World Comm. Inc.	38,256
Guyana Pharmaceutical Corporation	Guthrie Booker TECNO BAGO	899,617
Guyana State Corporation	Commonwealth Dev. Corp. (CDC)	123,137
Guyana National Co-operative Bank	Banco Nacional de Cuba	146,848 323,583
TOTAL		----- 1,544,193 =====

S. KOWLESSAR
MINISTER OF FINANCE

**GENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 011 HEAD OFFICE ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		899,491	-201	0	899,290	17,978	917,268	917,268	910,769	6,499	6,499
610	Appropriated Employment Expenditure	70,071	-201	0	69,870	0	69,870	69,870	68,166	1,704	1,704
6111	Administrative	12,235	-	-	12,235	-	12,235	12,235	12,192	43	43
6113	Other Technical and Craft Skilled	4,809	-192	-	4,617	-	4,617	4,617	4,573	44	44
6114	Clerical and Office Support	11,525	1,738	-	13,263	-	13,263	13,263	12,538	725	725
6115	Semi-Skilled Operatives and Unskilled	12,006	-1,738	-	10,268	-	10,268	10,268	10,238	30	30
6116	Contracted Employees	13,520	-	-	13,520	-	13,520	13,520	13,479	41	41
6117	Temporary Employees	361	192	-	553	-	553	553	419	134	134
6131	Other Direct Labour Costs	6,492	-619	-	5,873	-	5,873	5,873	5,620	253	253
6133	Benefits and Allowances	6,711	262	-	6,973	-	6,973	6,973	6,821	152	152
6134	National Insurance	2,412	156	-	2,568	-	2,568	2,568	2,286	282	282
620	Other Charges	829,420	0	0	829,420	17,978	847,398	847,398	842,603	4,795	4,795
6221	Drugs and Medical Supplies	120	-	-	120	-	120	120	73	47	47
6222	Field Materials and Supplies	118	-	-	118	-	118	118	36	82	82
6223	Office Materials and Supplies	3,671	-	-	3,671	-	3,671	3,671	3,670	1	1
6224	Print and Non-Print Materials	1,734	-	-	1,734	-	1,734	1,734	1,692	42	42
6231	Fuel and Lubricants	10,356	5,000	-	15,356	-	15,356	15,356	12,854	2,502	2,502
6241	Rental of Buildings	5,256	-	-	5,256	-	5,256	5,256	5,179	77	77
6242	Maintenance of Buildings	12,800	1,200	-	14,000	-	14,000	14,000	13,185	815	815
6243	Janitorial and Cleaning Supplies	1,551	-	-	1,551	-	1,551	1,551	1,469	82	82
6255	Maintenance of Other Infrastructure	170	-	-	170	-	170	170	104	66	66
6261	Local Travel and Subsistence	4,471	-3,000	-	1,471	-	1,471	1,471	1,393	78	78
6263	Postage, Telex and Cablegrams	250	240	-	490	-	490	490	480	10	10
6264	Vehicle Spares and Maintenance	14,250	-	-	14,250	-	14,250	14,250	14,239	11	11
6271	Telephone Charges	16,544	5,000	-	21,544	-	21,544	21,544	20,754	790	790
6272	Electricity Charges	50,810	-12,840	-	37,970	-	37,970	37,970	37,907	63	63
6273	Water Charges	1,916	-	-	1,916	-	1,916	1,916	1,916	0	0
6281	Security Services	4,236	-	-	4,236	-	4,236	4,236	4,179	57	57
6282	Equipment Maintenance	3,546	-	-	3,546	-	3,546	3,546	3,534	12	12
6283	Cleaning and Extermination Services	6,249	1,400	-	7,649	-	7,649	7,649	7,648	1	1
6284	Other	82,084	-	-	82,084	-	82,084	82,084	82,079	5	5
6293	Refreshment and Meals	1,935	-	-	1,935	-	1,935	1,935	1,907	28	28
6294	Other	10,647	-	-	10,647	-	10,647	10,647	10,643	4	4
6302	Training (including Scholarships)	56,000	-	-	56,000	-	56,000	56,000	55,991	9	9
6321	Subsidies & Contributions to Local Orgs	540,706	3,000	-	543,706	17,978	561,684	561,684	561,671	13	13

MS. J. WEBSTER
HEAD OF BUDGET AGENCY

AGENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 012 PRESIDENTIAL ADVISORY (CABINET AND OTHER SERVICES)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		123,057	201	5,000	128,258	0	128,258	128,258	126,371	1,887	1,887
610	Appropriated Employment Expenditure	84,055	201	0	84,256	0	84,256	84,256	83,492	764	764
6111	Administrative	2,412	-	-	2,412	-	2,412	2,412	2,412	0	0
6113	Other Technical and Craft Skilled	305	14	-	319	-	319	319	305	14	14
6114	Clerical and Office Support	868	-70	-	798	-	798	798	797	1	1
6115	Semi-Skilled Operatives and Unskilled	1,213	-14	-	1,199	-	1,199	1,199	1,167	32	32
6116	Contracted Employees	70,194	-	-	70,194	-	70,194	70,194	69,564	630	630
6117	Temporary Employees	8,462	-	-	8,462	-	8,462	8,462	8,433	29	29
6131	Other Direct Labour Costs	188	-7	-	181	-	181	181	162	19	19
6133	Benefits and Allowances	291	209	-	500	-	500	500	483	17	17
6134	National Insurance	122	69	-	191	-	191	191	169	22	22
620	Other Charges	39,002	0	5,000	44,002	0	44,002	44,002	42,879	1,123	1,123
6222	Field Materials and Supplies	150	-	-	150	-	150	150	59	91	91
6223	Office Materials and Supplies	3,055	-691	-	2,364	-	2,364	2,364	2,209	155	155
6224	Print and Non-Print Materials	1,102	471	-	1,573	-	1,573	1,573	1,268	305	305
6243	Janitorial and Cleaning Supplies	267	-	-	267	-	267	267	136	131	131
6261	Local Travel and Subsistence	600	-	-	600	-	600	600	551	49	49
6263	Postage, Telex and Cablegrams	100	-	-	100	-	100	100	71	29	29
6265	Other Transport, Travel and Postage	2,922	-1,076	-	1,846	-	1,846	1,846	1,806	40	40
6281	Security Services	7,968	-458	-	7,510	-	7,510	7,510	7,445	65	65
6282	Equipment Maintenance	911	476	-	1,387	-	1,387	1,387	1,243	144	144
6283	Cleaning and Extermination Services	100	-	-	100	-	100	100	91	9	9
6284	Other	6,840	-	5,000	11,840	-	11,840	11,840	11,762	78	78
6291	National and Other Events	2,158	60	-	2,218	-	2,218	2,218	2,195	23	23
6293	Refreshment and Meals	3,939	509	-	4,448	-	4,448	4,448	4,445	3	3
6294	Other	8,890	709	-	9,599	-	9,599	9,599	9,598	1	1

MS. J. WEBSTER
HEAD OF BUDGET AGENCY

**AGENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 013 AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		114,339	0	0	114,339	0	114,339	114,339	112,706	1,633	1,633
610	Appropriated Employment Expenditure	32,736	1,512	0	34,248	0	34,248	34,248	33,693	555	555
6111	Administrative	1,122	-	-	1,122	-	1,122	1,122	1,121	1	1
6113	Other Technical and Craft Skilled	419	-237	-	182	-	182	182	120	62	62
6114	Clerical and Office Support	1,484	-	-	1,484	-	1,484	1,484	1,213	271	271
6115	Semi-Skilled Operatives and Unskilled	3,252	182	-	3,434	-	3,434	3,434	3,334	100	100
6116	Contracted Employees	25,244	1,512	-	26,756	-	26,756	26,756	26,747	9	9
6131	Other Direct Labour Costs	348	55	-	403	-	403	403	400	3	3
6133	Benefits and Allowances	461	-	-	461	-	461	461	362	99	99
6134	National Insurance	406	-	-	406	-	406	406	396	10	10
620	Other Charges	81,603	-1,512	0	80,091	0	80,091	80,091	79,013	1,078	1,078
6221	Drugs and Medical Supplies	100	-	-	100	-	100	100	100	0	0
6222	Field Materials and Supplies	100	-	-	100	-	100	100	99	1	1
6223	Office Materials and Supplies	664	250	-	914	-	914	914	863	51	51
6224	Print and Non-Print Materials	320	350	-	670	-	670	670	645	25	25
6231	Fuel and Lubricants	500	250	-	750	-	750	750	750	0	0
6242	Maintenance of Buildings	3,000	200	-	3,200	-	3,200	3,200	3,199	1	1
6243	Janitorial and Cleaning Supplies	368	250	-	618	-	618	618	589	29	29
6252	Maintenance of Bridges	-	1,000	-	1,000	-	1,000	1,000	1,000	0	0
6255	Maintenance of Other Infrastructure	330	-	-	330	-	330	330	330	0	0
6261	Local Travel and Subsistence	1,640	260	-	1,900	-	1,900	1,900	1,859	41	41
6263	Postage, Telex and Cablegrams	50	-	-	50	-	50	50	41	9	9
6264	Vehicle Spares and Maintenance	1,342	200	-	1,542	-	1,542	1,542	1,541	1	1
6265	Other Transport, Travel and Postage	4,567	1,750	-	6,317	-	6,317	6,317	6,301	16	16
6271	Telephone Charges	752	300	-	1,052	-	1,052	1,052	1,051	1	1
6272	Electricity Charges	1,320	-	-	1,320	-	1,320	1,320	1,320	0	0
6273	Water Charges	961	-	-	961	-	961	961	961	0	0
6281	Security Services	7,844	-3,000	-	4,844	-	4,844	4,844	4,333	511	511
6282	Equipment Maintenance	464	300	-	764	-	764	764	761	3	3
6283	Cleaning and Extermination Services	466	600	-	1,066	-	1,066	1,066	955	111	111
6284	Other	1,600	600	-	2,200	-	2,200	2,200	2,196	4	4
6291	National and Other Events	3,000	1,560	-	4,560	-	4,560	4,560	4,554	6	6
6292	Dietary	3,240	90	-	3,330	-	3,330	3,330	3,328	2	2
6293	Refreshment and Meals	613	445	-	1,058	-	1,058	1,058	1,042	16	16
6294	Other	728	100	-	828	-	828	828	828	0	0
6302	Training (including Scholarships)	47,004	-9,017	-	37,987	-	37,987	37,987	37,745	242	242
6321	Subsidies & Contributions to Local Orgs	630	2,000	-	2,630	-	2,630	2,630	2,622	8	8

MS. J. WEBSTER
HEAD OF BUDGET AGENCY

**AGENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 014 PUBLIC POLICY & PLANNING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		629	0	0	629	0	629	0	0	629	0
610	Appropriated Employment Expenditure	439	0	0	439	0	439	0	0	439	0
6116	Contracted Employees	439		-	439	-	439	0	0	439	0
620	Other Charges	190	0	0	190	0	190	0	0	190	0
6223	Office Materials and Supplies	50	-	-	50	-	50	0	0	50	0
6224	Print and Non-Print Materials	50	-	-	50	-	50	0	0	50	0
6261	Local Travel and Subsistence	10	-	-	10	-	10	0	0	10	0
6282	Equipment Maintenance	50	-	-	50	-	50	0	0	50	0
6293	Refreshment and Meals	10	-	-	10	-	10	0	0	10	0
6294	Other	20	-	-	20	-	20	0	0	20	0

MS. J. WEBSTER
HEAD OF BUDGET AGENCY

**AGENCY - 02 OFFICE OF THE PRIME MINISTER
PROGRAMME - 021 PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		46,627	0	0	46,627	0	46,627	46,538	46,243	384	295
610	Appropriated Employment Expenditure	14,161	0	0	14,161	0	14,161	14,126	14,049	112	77
6111	Administrative	1,122	-	-	1,122	-	1,122	1,121	1,121	1	0
6114	Clerical and Office Support	1,957	-	-	1,957	-	1,957	1,957	1,957	0	0
6115	Semi-Skilled Operatives and Unskilled	2,458	-52	-	2,406	-	2,406	2,388	2,388	18	0
6116	Contracted Employees	7,065	152	-	7,217	-	7,217	7,217	7,213	4	4
6131	Other Direct Labour Costs	755	-70	-	685	-	685	683	625	60	58
6133	Benefits and Allowances	440	-45	-	395	-	395	381	373	22	8
6134	National Insurance	364	15	-	379	-	379	379	372	7	7
620	Other Charges	32,466	0	0	32,466	0	32,466	32,412	32,194	272	218
6221	Drugs and Medical Supplies	32	-	-	32	-	32	32	32	0	0
6222	Field Materials and Supplies	45	-	-	45	-	45	45	15	30	30
6223	Office Materials and Supplies	1,200	-	-	1,200	-	1,200	1,200	1,189	11	11
6224	Print and Non-Print Materials	1,113	-	-	1,113	-	1,113	1,113	1,107	6	6
6231	Fuel and Lubricants	1,800	338	-	2,138	-	2,138	2,138	2,134	4	4
6242	Maintenance of Buildings	1,440	-	-	1,440	-	1,440	1,440	1,438	2	2
6243	Janitorial and Cleaning Supplies	331	-	-	331	-	331	331	331	0	0
6255	Maintenance of Other Infrastructure	1,250	-298	-	952	-	952	952	950	2	2
6261	Local Travel and Subsistence	1,465	100	-	1,565	-	1,565	1,565	1,496	69	69
6263	Postage, Telex and Cablegrams	24	-	-	24	-	24	24	21	3	3
6264	Vehicle Spares and Maintenance	3,640	-371	-	3,269	-	3,269	3,215	3,208	61	7
6265	Other Transport, Travel and Postage	2,210	-	-	2,210	-	2,210	2,210	2,208	2	2
6271	Telephone Charges	1,978	231	-	2,209	-	2,209	2,209	2,197	12	12
6272	Electricity Charges	5,860	-	-	5,860	-	5,860	5,860	5,849	11	11
6273	Water Charges	20	-	-	20	-	20	20	20	0	0
6282	Equipment Maintenance	1,189	-	-	1,189	-	1,189	1,189	1,182	7	7
6283	Cleaning and Extermination Services	263	-	-	263	-	263	263	241	22	22
6284	Other	2,742	-	-	2,742	-	2,742	2,742	2,719	23	23
6291	National and Other Events	3,680	-	-	3,680	-	3,680	3,680	3,676	4	4
6293	Refreshment and Meals	2,184	-	-	2,184	-	2,184	2,184	2,181	3	3

MR. B.BALRAM
HEAD OF BUDGET AGENCY

AGENCY - 03 MINISTRY OF FINANCE
PROGRAMME - 031 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,104,475	-59,458	2,817,096	9,862,113	0	9,862,113	9,787,850	9,769,078	93,035	18,772
610	Appropriated Employment Expenditure	1,347,472	0	0	1,347,472	0	1,347,472	1,325,135	1,319,694	27,778	5,441
6111	Administrative	5,986	103	-	6,089	-	6,089	6,089	6,089	0	0
6113	Other Technical and Craft Skilled	5,135	-	-	5,135	-	5,135	5,135	5,135	0	0
6114	Clerical and Office Support	8,225	50	-	8,275	-	8,275	8,275	8,275	0	0
6115	Semi-Skilled Operatives and Unskilled	4,026	-453	-	3,573	-	3,573	3,573	3,573	0	0
6116	Contracted Employees	27,580	-	-	27,580	-	27,580	27,580	27,580	0	0
6117	Temporary Employees	5,665	702	-	6,367	-	6,367	6,367	6,253	114	114
6131	Other Direct Labour Costs	2,399	-	-	2,399	-	2,399	2,399	2,373	26	26
6133	Benefits and Allowances	1,900	-148	-	1,752	-	1,752	1,739	1,599	153	140
6134	National Insurance	1,860	-254	-	1,606	-	1,606	1,606	1,605	1	1
6141	Revision of Wages and Salaries	1,284,696	-	-	1,284,696	-	1,284,696	1,262,372	1,257,212	27,484	5,160
620	Other Charges	5,757,003	-59,458	2,817,096	8,514,641	0	8,514,641	8,462,715	8,449,384	65,257	13,331
6221	Drugs and Medical Supplies	120	-	-	120	-	120	120	55	65	65
6222	Field Materials and Supplies	65	-	-	65	-	65	65	16	49	49
6223	Office Materials and Supplies	10,500	-	-	10,500	-	10,500	10,500	10,383	117	117
6224	Print and Non-Print Materials	5,100	-	-	5,100	-	5,100	5,100	4,454	646	646
6231	Fuel and Lubricants	3,000	-	-	3,000	-	3,000	3,000	2,865	135	135
6242	Maintenance of Buildings	4,510	1,200	-	5,710	-	5,710	5,710	5,655	55	55
6243	Janitorial and Cleaning Supplies	1,460	-	-	1,460	-	1,460	1,460	1,413	47	47
6255	Maintenance of Other Infrastructure	1,300	-	-	1,300	-	1,300	1,300	1,248	52	52
6261	Local Travel and Subsistence	2,250	-600	-	1,650	-	1,650	1,471	981	669	490
6263	Postage, Telex and Cablegrams	615	-	-	615	-	615	615	453	162	162
6264	Vehicle Spares and Maintenance	2,625	1,200	-	3,825	-	3,825	3,825	3,567	258	258
6271	Telephone Charges	7,000	-	-	7,000	-	7,000	7,000	6,283	717	717
6272	Electricity Charges	1,569,500	-	-	1,569,500	-	1,569,500	1,569,500	1,569,236	264	264
6273	Water Charges	190,000	-	-	190,000	-	190,000	190,000	190,000	0	0
6281	Security Services	45,000	-	-	45,000	-	45,000	45,000	43,467	1,533	1,533
6282	Equipment Maintenance	8,240	-	-	8,240	-	8,240	4,646	3,420	4,820	1,226
6283	Cleaning and Extermination Services	1,100	-	-	1,100	-	1,100	1,100	447	653	653
6284	Other	56,800	-32,553	-	24,247	-	24,247	24,246	23,027	1,220	1,219
6291	National and Other Events	100	-	-	100	-	100	100	80	20	20
6293	Refreshment and Meals	2,000	200	-	2,200	-	2,200	2,200	1,922	278	278
6294	Other	3,000	-	-	3,000	-	3,000	2,297	2,161	839	136
6302	Training (including Scholarships)	1,840	-200	-	1,640	-	1,640	1,640	1,333	307	307
6311	Rates and Taxes	321,312	-31,697	-	289,615	-	289,615	242,166	242,166	47,449	0
6321	Subsidies & Contributions to Local Orgs	3,496,566	-	2,817,096	6,313,662	-	6,313,662	6,313,662	6,308,911	4,751	4,751
6322	Subsidies & Contributions to International Orgs	23,000	2,992	-	25,992	-	25,992	25,992	25,841	151	151

MR. N. REKHA
HEAD OF BUDGET AGENCY

AGENCY - 03 MINISTRY OF FINANCE
PROGRAMME - 032 ACCOUNTANT GENERAL DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,462,713	59,458	81,640	1,603,811	18,000	1,621,811	1,588,401	1,556,638	65,173	31,763
610	Appropriated Employment Expenditure	92,911	0	0	92,911	0	92,911	90,140	88,282	4,629	1,858
6111	Administrative	28,518	-1,400	-	27,118	-	27,118	27,046	26,754	364	292
6113	Other Technical and Craft Skilled	7,182	-	-	7,182	-	7,182	7,182	7,182	0	0
6114	Clerical and Office Support	14,900	-	-	14,900	-	14,900	14,900	14,900	0	0
6116	Contracted Employees	12,210	-480	-	11,730	-	11,730	10,218	9,544	2,186	674
6117	Temporary Employees	14,900	1,400	-	16,300	-	16,300	16,300	16,274	26	26
6131	Other Direct Labour Costs	3,090	480	-	3,570	-	3,570	3,570	3,519	51	51
6133	Benefits and Allowances	7,536	-	-	7,536	-	7,536	6,894	6,468	1,068	426
6134	National Insurance	4,575	-	-	4,575	-	4,575	4,030	3,641	934	389
620	Other Charges	1,369,802	59,458	81,640	1,510,900	18,000	1,528,900	1,498,261	1,468,356	60,544	29,905
6221	Drugs and Medical Supplies	371	-	-	371	-	371	371	369	2	2
6223	Office Materials and Supplies	7,265	-	-	7,265	-	7,265	7,265	7,250	15	15
6224	Print and Non-Print Materials	25,100	-7,000	-	18,100	-	18,100	17,100	17,058	1,042	42
6231	Fuel and Lubricants	650	-	-	650	-	650	650	622	28	28
6243	Janitorial and Cleaning Supplies	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6261	Local Travel and Subsistence	16,210	2,000	-	18,210	-	18,210	16,210	15,151	3,059	1,059
6262	Overseas Conferences and Official Visits	153,350	-	-	153,350	-	153,350	153,350	131,793	21,557	21,557
6264	Vehicle Spares and Maintenance	1,150	-	-	1,150	-	1,150	1,150	1,110	40	40
6282	Equipment Maintenance	16,850	1,500	-	18,350	-	18,350	16,850	16,796	1,554	54
6284	Other	10,119	-	-	10,119	-	10,119	10,119	10,006	113	113
6291	National and Other Events	564	-	-	564	-	564	564	563	1	1
6293	Refreshment and Meals	412	-	-	412	-	412	412	398	14	14
6294	Other	45,730	62,958	81,640	190,328	18,000	208,328	198,775	193,091	15,237	5,684
6302	Training (including Scholarships)	2,000	-	-	2,000	-	2,000	2,000	1,938	62	62
6331	Refunds of Revenues	19,730	-	-	19,730	-	19,730	3,144	1,910	17,820	1,234
6341	Non-Pensionable Employees	113,117	-	-	113,117	-	113,117	113,117	113,117	0	0
6342	Pension Increases	956,084	-	-	956,084	-	956,084	956,084	956,084	0	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

AGENCY - 04 MINISTRY OF FOREIGN AFFAIRS
PROGRAMME - 041 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		412,436	0	0	412,436	0	412,436	410,573	402,940	9,496	7,633
610	Appropriated Employment Expenditure	49,645	0	0	49,645	0	49,645	47,782	47,256	2,389	526
6111	Administrative	10,022	6,039	-	16,061	-	16,061	15,935	15,859	202	76
6114	Clerical and Office Support	11,700	-492	-	11,208	-	11,208	11,208	11,202	6	6
6115	Semi-Skilled Operatives and Unskilled	4,236	-500	-	3,736	-	3,736	3,736	3,685	51	51
6116	Contracted Employees	12,360	-2,373	-	9,987	-	9,987	9,987	9,703	284	284
6117	Temporary Employees	1,272	-	-	1,272	-	1,272	1,268	1,267	5	1
6131	Other Direct Labour Costs	1,380	203	-	1,583	-	1,583	1,583	1,564	19	19
6133	Benefits and Allowances	6,791	-3,166	-	3,625	-	3,625	1,892	1,890	1,735	2
6134	National Insurance	1,884	289	-	2,173	-	2,173	2,173	2,086	87	87
620	Other Charges	362,791	0	0	362,791	0	362,791	362,791	355,684	7,107	7,107
6223	Office Materials and Supplies	4,600	-	-	4,600	-	4,600	4,600	4,574	26	26
6224	Print and Non-Print Materials	3,098	-400	-	2,698	-	2,698	2,698	2,658	40	40
6231	Fuel and Lubricants	1,375	180	-	1,555	-	1,555	1,555	1,121	434	434
6241	Rental of Buildings	1,650	-595	-	1,055	-	1,055	1,055	630	425	425
6242	Maintenance of Buildings	1,220	1,000	-	2,220	-	2,220	2,220	2,039	181	181
6243	Janitorial and Cleaning Supplies	520	-	-	520	-	520	520	415	105	105
6261	Local Travel and Subsistence	39,603	-236	-	39,367	-	39,367	39,367	37,449	1,918	1,918
6263	Postage, Telex and Cablegrams	1,899	600	-	2,499	-	2,499	2,499	2,184	315	315
6264	Vehicle Spares and Maintenance	1,000	-	-	1,000	-	1,000	1,000	996	4	4
6271	Telephone Charges	9,000	730	-	9,730	-	9,730	9,730	8,975	755	755
6272	Electricity Charges	4,700	7,100	-	11,800	-	11,800	11,800	11,559	241	241
6273	Water Charges	400	400	-	800	-	800	800	800	0	0
6281	Security Services	5,086	595	-	5,681	-	5,681	5,681	5,531	150	150
6282	Equipment Maintenance	2,200	100	-	2,300	-	2,300	2,300	2,284	16	16
6283	Cleaning and Extermination Services	350	250	-	600	-	600	600	460	140	140
6284	Other	120	-	-	120	-	120	120	38	82	82
6291	National and Other Events	1,300	-	-	1,300	-	1,300	1,300	952	348	348
6293	Refreshment and Meals	940	-	-	940	-	940	940	878	62	62
6294	Other	12,502	-9,724	-	2,778	-	2,778	2,778	2,444	334	334
6322	Subsidies & Contributions to International Orgs	271,228	-	-	271,228	-	271,228	271,228	269,697	1,531	1,531

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY - 04 MINISTRY OF FOREIGN AFFAIRS
PROGRAMME - 042 FOREIGN RELATIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,196,552	0	0	1,196,552	0	1,196,552	1,175,733	1,173,749	22,803	1,984
610	Appropriated Employment Expenditure	702,108	0	0	702,108	0	702,108	689,393	688,670	13,438	723
6111	Administrative	26,640	-	-	26,640	-	26,640	26,477	26,399	241	78
6113	Other Technical and Craft Skilled	74,040	4,462	-	78,502	-	78,502	78,502	78,502	0	0
6114	Clerical and Office Support	104,640	-	-	104,640	-	104,640	104,640	104,640	0	0
6115	Semi-Skilled Operatives and Unskilled	54,516	-	-	54,516	-	54,516	54,516	54,516	0	0
6116	Contracted Employees	212,400	-6,414	-	205,986	-	205,986	200,047	199,673	6,313	374
6117	Temporary Employees	6,480	-	-	6,480	-	6,480	6,267	6,162	318	105
6131	Other Direct Labour Costs	20,472	1,952	-	22,424	-	22,424	22,424	22,424	0	0
6133	Benefits and Allowances	200,400	-	-	200,400	-	200,400	194,000	193,857	6,543	143
6134	National Insurance	2,520	-	-	2,520	-	2,520	2,520	2,497	23	23
620	Other Charges	494,444	0	0	494,444	0	494,444	486,340	485,079	9,365	1,261
6223	Office Materials and Supplies	8,500	-	-	8,500	-	8,500	8,500	8,500	0	0
6224	Print and Non-Print Materials	3,770	-	-	3,770	-	3,770	3,770	3,770	0	0
6231	Fuel and Lubricants	10,875	-	-	10,875	-	10,875	10,875	10,875	0	0
6241	Rental of Buildings	290,898	-	-	290,898	-	290,898	290,898	290,898	0	0
6242	Maintenance of Buildings	12,600	-	-	12,600	-	12,600	12,600	12,592	8	8
6243	Janitorial and Cleaning Supplies	2,100	-	-	2,100	-	2,100	2,100	2,100	0	0
6261	Local Travel and Subsistence	14,037	-	-	14,037	-	14,037	14,037	14,037	0	0
6263	Postage, Telex and Cablegrams	5,400	-	-	5,400	-	5,400	5,400	5,400	0	0
6264	Vehicle Spares and Maintenance	11,600	-	-	11,600	-	11,600	11,600	11,599	1	1
6271	Telephone Charges	34,030	-	-	34,030	-	34,030	34,030	34,030	0	0
6272	Electricity Charges	9,930	2,500	-	12,430	-	12,430	12,430	12,430	0	0
6273	Water Charges	3,900	-	-	3,900	-	3,900	3,900	3,900	0	0
6281	Security Services	3,694	650	-	4,344	-	4,344	4,344	3,693	651	651
6282	Equipment Maintenance	9,600	-	-	9,600	-	9,600	9,600	9,600	0	0
6283	Cleaning and Extermination Services	1,040	-	-	1,040	-	1,040	1,040	1,040	0	0
6284	Other	3,700	-	-	3,700	-	3,700	3,700	3,379	321	321
6291	National and Other Events	1,500	300	-	1,800	-	1,800	1,800	1,800	0	0
6293	Refreshment and Meals	2,650	-	-	2,650	-	2,650	2,650	2,647	3	3
6294	Other	64,000	-3,450	-	60,550	-	60,550	52,324	52,324	8,226	0
6302	Training (including Scholarships)	250	-	-	250	-	250	250	250	0	0
6311	Rates and Taxes	100	-	-	100	-	100	222	100	0	122
6331	Refunds of Revenues	270	-	-	270	-	270	270	115	155	155

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY - 04 MINISTRY OF FOREIGN AFFAIRS
PROGRAMME - 043 FOREIGN TRADE & INTERNATIONAL COOPERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		67,631	0	0	67,631	0	67,631	67,629	66,736	895	893
610	Appropriated Employment Expenditure	20,680	0	0	20,680	0	20,680	20,380	19,813	867	567
6111	Administrative	3,660	2,371	-	6,031	-	6,031	6,000	5,986	45	14
6112	Senior Technical	4,620	289	-	4,909	-	4,909	4,905	4,900	9	5
6113	Other Technical and Craft Skilled	408	-	-	408	-	408	387	386	22	1
6114	Clerical and Office Support	2,340	-	-	2,340	-	2,340	2,313	2,313	27	0
6115	Semi-Skilled Operatives and Unskilled	960	-62	-	898	-	898	750	746	152	4
6116	Contracted Employees	7,177	-2,605	-	4,572	-	4,572	4,572	4,040	532	532
6131	Other Direct Labour Costs	120	-	-	120	-	120	68	66	54	2
6133	Benefits and Allowances	675	7	-	682	-	682	682	680	2	2
6134	National Insurance	720	-	-	720	-	720	703	696	24	7
620	Other Charges	46,951	0	0	46,951	0	46,951	47,249	46,923	28	326
6223	Office Materials and Supplies	2,810	317	-	3,127	-	3,127	3,127	3,126	1	1
6224	Print and Non-Print Materials	1,100	-300	-	800	-	800	799	799	1	0
6231	Fuel and Lubricants	550	403	-	953	-	953	953	939	14	14
6241	Rental of Buildings	760	-640	-	120	-	120	210	120	0	90
6242	Maintenance of Buildings	400	-	-	400	-	400	399	399	1	0
6243	Janitorial and Cleaning Supplies	50	-	-	50	-	50	51	43	7	8
6261	Local Travel and Subsistence	1,208	-60	-	1,148	-	1,148	1,148	1,148	0	0
6263	Postage, Telex and Cablegrams	20	-	-	20	-	20	20	20	0	0
6264	Vehicle Spares and Maintenance	650	305	-	955	-	955	953	952	3	1
6271	Telephone Charges	2,222	2,325	-	4,547	-	4,547	4,547	4,547	0	0
6272	Electricity Charges	2,705	-2,325	-	380	-	380	380	380	0	0
6273	Water Charges	15	-	-	15	-	15	15	15	0	0
6281	Security Services	50	515	-	565	-	565	565	565	0	0
6282	Equipment Maintenance	890	-327	-	563	-	563	709	562	1	147
6283	Cleaning and Extermination Services	65	-65	-	0	-	0	65	0	0	65
6293	Refreshment and Meals	810	169	-	979	-	979	979	979	0	0
6294	Other	840	-317	-	523	-	523	523	523	0	0
6322	Subsidies & Contributions to International Orgs	31,806	-	-	31,806	-	31,806	31,806	31,806	0	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY - 07 PARLIAMENT OFFICE
PROGRAMME - 071 NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		129,622	0	0	129,622	5,322	134,944	134,368	133,052	1,892	1,316
610	Appropriated Employment Expenditure	38,056	0	0	38,056	0	38,056	37,495	37,441	615	54
6111	Administrative	4,104	494	-	4,598	-	4,598	4,598	4,597	1	1
6112	Senior Technical	6,000	-1,614	-	4,386	-	4,386	4,386	4,385	1	1
6113	Other Technical and Craft Skilled	420	-33	-	387	-	387	387	387	0	0
6114	Clerical and Office Support	9,780	-603	-	9,177	-	9,177	9,177	9,177	0	0
6115	Semi-Skilled Operatives and Unskilled	3,384	-105	-	3,279	-	3,279	3,279	3,278	1	1
6116	Contracted Employees	7,932	585	-	8,517	-	8,517	8,517	8,517	0	0
6131	Other Direct Labour Costs	3,000	1,300	-	4,300	-	4,300	4,300	4,300	0	0
6133	Benefits and Allowances	1,390	-24	-	1,366	-	1,366	1,178	1,146	220	32
6134	National Insurance	2,046	-	-	2,046	-	2,046	1,673	1,654	392	19
620	Other Charges	91,566	0	0	91,566	5,322	96,888	96,873	95,611	1,277	1,262
6221	Drugs and Medical Supplies	35	-	-	35	-	35	35	35	0	0
6222	Field Materials and Supplies	15	-	-	15	-	15	0	0	15	0
6223	Office Materials and Supplies	6,500	-1,500	-	5,000	-	5,000	5,000	4,999	1	1
6224	Print and Non-Print Materials	1,125	-200	-	925	-	925	925	737	188	188
6231	Fuel and Lubricants	1,820	-	-	1,820	-	1,820	1,820	1,796	24	24
6242	Maintenance of Buildings	7,900	3,000	-	10,900	685	11,585	11,585	11,535	50	50
6243	Janitorial and Cleaning Supplies	1,000	-	-	1,000	-	1,000	1,000	988	12	12
6255	Maintenance of Other Infrastructure	3,000	-1,000	-	2,000	-	2,000	2,000	1,987	13	13
6261	Local Travel and Subsistence	1,501	-400	-	1,101	-	1,101	1,101	1,003	98	98
6263	Postage, Telex and Cablegrams	83	-	-	83	-	83	83	45	38	38
6264	Vehicle Spares and Maintenance	1,368	600	-	1,968	500	2,468	2,468	2,451	17	17
6271	Telephone Charges	1,200	-	-	1,200	-	1,200	1,200	1,157	43	43
6272	Electricity Charges	8,600	-	-	8,600	-	8,600	8,600	8,600	0	0
6273	Water Charges	920	-	-	920	-	920	920	585	335	335
6282	Equipment Maintenance	2,515	200	-	2,715	300	3,015	3,015	2,848	167	167
6283	Cleaning and Extermination Services	2,050	300	-	2,350	337	2,687	2,687	2,464	223	223
6284	Other	32,735	-	-	32,735	2,000	34,735	34,735	34,727	8	8
6293	Refreshment and Meals	9,400	-1,000	-	8,400	1,500	9,900	9,900	9,871	29	29
6302	Training (including Scholarships)	100	-	-	100	-	100	100	86	14	14
6322	Subsidies & Contributions to International Orgs	9,699	-	-	9,699	-	9,699	9,699	9,697	2	2

MR. S. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY - 08 OFFICE OF THE AUDITOR GENERAL
PROGRAMME - 081 OFFICE OF THE AUDITOR GENERAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		141,145	0	0	141,145	0	141,145	137,026	134,862	6,283	2,164
610	Appropriated Employment Expenditure	121,710	0	0	121,710	0	121,710	118,157	117,718	3,992	439
6111	Administrative	39,408	-1,455	-	37,953	-	37,953	36,445	36,445	1,508	0
6112	Senior Technical	2,976	2	-	2,978	-	2,978	2,978	2,978	0	0
6113	Other Technical and Craft Skilled	8,712	-77	-	8,635	-	8,635	8,658	8,628	7	30
6114	Clerical and Office Support	21,552	-	-	21,552	-	21,552	21,552	21,472	80	80
6115	Semi-Skilled Operatives and Unskilled	960	-67	-	893	-	893	893	893	0	0
6116	Contracted Employees	18,000	-	-	18,000	-	18,000	16,037	15,946	2,054	91
6117	Temporary Employees	50	-	-	50	-	50	50	32	18	18
6131	Other Direct Labour Costs	15,480	1,127	-	16,607	-	16,607	16,607	16,558	49	49
6133	Benefits and Allowances	9,112	403	-	9,515	-	9,515	9,418	9,302	213	116
6134	National Insurance	5,460	67	-	5,527	-	5,527	5,519	5,464	63	55
620	Other Charges	19,435	0	0	19,435	0	19,435	18,869	17,144	2,291	1,725
6223	Office Materials and Supplies	2,900	-	-	2,900	-	2,900	2,900	2,851	49	49
6224	Print and Non-Print Materials	729	-	-	729	-	729	729	625	104	104
6231	Fuel and Lubricants	720	-	-	720	-	720	720	692	28	28
6242	Maintenance of Buildings	450	-	-	450	-	450	450	443	7	7
6243	Janitorial and Cleaning Supplies	265	-	-	265	-	265	265	262	3	3
6261	Local Travel and Subsistence	3,600	-	-	3,600	-	3,600	3,600	3,031	569	569
6263	Postage, Telex and Cablegrams	6	-	-	6	-	6	6	3	3	3
6264	Vehicle Spares and Maintenance	450	-	-	450	-	450	450	398	52	52
6271	Telephone Charges	1,050	-	-	1,050	-	1,050	1,050	982	68	68
6272	Electricity Charges	3,298	-	-	3,298	-	3,298	3,298	2,880	418	418
6273	Water Charges	150	-	-	150	-	150	150	138	12	12
6281	Security Services	2,102	-	-	2,102	-	2,102	1,536	1,524	578	12
6282	Equipment Maintenance	635	143	-	778	-	778	778	774	4	4
6283	Cleaning and Extermination Services	240	-	-	240	-	240	240	232	8	8
6284	Other	1,400	-	-	1,400	-	1,400	1,400	1,109	291	291
6293	Refreshment and Meals	605	-	-	605	-	605	605	571	34	34
6294	Other	215	-	-	215	-	215	215	178	37	37
6302	Training (including Scholarships)	200	-143	-	57	-	57	57	57	0	0
6322	Subsidies & Contributions to International Orgs	420	-	-	420	-	420	420	394	26	26

MS. D. ELLIS
HEAD OF BUDGET AGENCY

AGENCY - 09 PUBLIC & POLICE SERVICE COMMISSIONS
PROGRAMME - 091 PUBLIC & POLICE SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		25,488	0	0	25,488	0	25,488	25,488	24,886	602	602
610	Appropriated Employment Expenditure	19,628	0	0	19,628	0	19,628	19,628	19,062	566	566
6111	Administrative	6,305	-771	-	5,534	-	5,534	5,534	5,533	1	1
6113	Other Technical and Craft Skilled	1,131	-126	-	1,005	-	1,005	1,005	921	84	84
6114	Clerical and Office Support	4,084	773	-	4,857	-	4,857	4,857	4,530	327	327
6115	Semi-Skilled Operatives and Unskilled	796	-	-	796	-	796	796	796	0	0
6116	Contracted Employees	3,762	484	-	4,246	-	4,246	4,246	4,233	13	13
6117	Temporary Employees	790	-	-	790	-	790	790	691	99	99
6131	Other Direct Labour Costs	273	30	-	303	-	303	303	280	23	23
6133	Benefits and Allowances	1,594	-418	-	1,176	-	1,176	1,176	1,175	1	1
6134	National Insurance	893	28	-	921	-	921	921	903	18	18
620	Other Charges	5,860	0	0	5,860	0	5,860	5,860	5,824	36	36
6223	Office Materials and Supplies	620	-213	-	407	-	407	407	407	0	0
6224	Print and Non-Print Materials	400	-	-	400	-	400	400	400	0	0
6231	Fuel and Lubricants	100	250	-	350	-	350	350	350	0	0
6242	Maintenance of Buildings	21	-	-	21	-	21	21	20	1	1
6243	Janitorial and Cleaning Supplies	210	-	-	210	-	210	210	206	4	4
6261	Local Travel and Subsistence	300	143	-	443	-	443	443	443	0	0
6263	Postage, Telex and Cablegrams	23	-	-	23	-	23	23	23	0	0
6264	Vehicle Spares and Maintenance	170	-	-	170	-	170	170	169	1	1
6271	Telephone Charges	530	162	-	692	-	692	692	673	19	19
6272	Electricity Charges	2,150	-914	-	1,236	-	1,236	1,236	1,235	1	1
6281	Security Services	12	-12	-	0	-	0	0	0	0	0
6282	Equipment Maintenance	204	182	-	386	-	386	386	383	3	3
6283	Cleaning and Extermination Services	126	-	-	126	-	126	126	120	6	6
6284	Other	240	102	-	342	-	342	342	342	0	0
6293	Refreshment and Meals	674	300	-	974	-	974	974	973	1	1
6294	Other	80	-	-	80	-	80	80	80	0	0

MR. J. GEER
HEAD OF BUDGET AGENCY

AGENCY - 10 TEACHING SERVICE COMMISSION
PROGRAMME - 101 TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		31,758	0	0	31,758	0	31,758	31,656	31,538	220	118
610	Appropriated Employment Expenditure	17,054	0	0	17,054	0	17,054	17,031	16,963	91	68
6111	Administrative	5,644	-	-	5,644	-	5,644	5,644	5,643	1	1
6113	Other Technical and Craft Skilled	994	-	-	994	-	994	994	994	0	0
6114	Clerical and Office Support	4,920	-	-	4,920	-	4,920	4,897	4,897	23	0
6115	Semi-Skilled Operatives and Unskilled	796	-	-	796	-	796	796	796	0	0
6116	Contracted Employees	2,651	-	-	2,651	-	2,651	2,651	2,648	3	3
6131	Other Direct Labour Costs	152	31	-	183	-	183	183	173	10	10
6133	Benefits and Allowances	1,093	-139	-	954	-	954	954	911	43	43
6134	National Insurance	804	108	-	912	-	912	912	901	11	11
620	Other Charges	14,704	0	0	14,704	0	14,704	14,625	14,575	129	50
6221	Drugs and Medical Supplies	80	-	-	80	-	80	80	78	2	2
6222	Field Materials and Supplies	83	-42	-	41	-	41	41	40	1	1
6223	Office Materials and Supplies	2,446	-280	-	2,166	-	2,166	2,098	2,098	68	0
6224	Print and Non-Print Materials	255	42	-	297	-	297	297	296	1	1
6231	Fuel and Lubricants	180	206	-	386	-	386	386	384	2	2
6242	Maintenance of Buildings	1,500	330	-	1,830	-	1,830	1,830	1,829	1	1
6243	Janitorial and Cleaning Supplies	255	-	-	255	-	255	255	255	0	0
6255	Maintenance of Other Infrastructure	300	-	-	300	-	300	300	300	0	0
6261	Local Travel and Subsistence	2,272	-626	-	1,646	-	1,646	1,646	1,634	12	12
6263	Postage, Telex and Cablegrams	15	-	-	15	-	15	15	15	0	0
6264	Vehicle Spares and Maintenance	120	-	-	120	-	120	120	107	13	13
6271	Telephone Charges	440	96	-	536	-	536	525	515	21	10
6272	Electricity Charges	180	-	-	180	-	180	180	175	5	5
6273	Water Charges	700	-	-	700	-	700	700	700	0	0
6281	Security Services	1,220	120	-	1,340	-	1,340	1,340	1,340	0	0
6282	Equipment Maintenance	530	-	-	530	-	530	530	529	1	1
6283	Cleaning and Extermination Services	70	-	-	70	-	70	70	70	0	0
6284	Other	2,464	-206	-	2,258	-	2,258	2,258	2,258	0	0
6291	National and Other Events	40	-	-	40	-	40	40	40	0	0
6293	Refreshment and Meals	1,187	480	-	1,667	-	1,667	1,667	1,667	1	1
6294	Other	272	-120	-	152	-	152	152	152	0	0
6302	Training (including Scholarships)	95	-	-	95	-	95	95	94	1	1

MS. F VIEIRA
HEAD OF BUDGET AGENCY

AGENCY - 11 ELECTIONS COMMISSION
PROGRAMME - 111 ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		193,180	0	0	193,180	0	193,180	182,733	175,866	17,314	6,867
610	Appropriated Employment Expenditure	122,065	0	0	122,065	0	122,065	122,065	121,413	652	652
6111	Administrative	3,634	560	-	4,194	-	4,194	4,194	4,166	28	28
6112	Senior Technical	5,039	538	-	5,577	-	5,577	5,577	5,577	0	0
6113	Other Technical and Craft Skilled	14,110	-491	-	13,619	-	13,619	13,619	13,583	36	36
6114	Clerical and Office Support	16,157	-	-	16,157	-	16,157	16,157	15,861	296	296
6115	Semi-Skilled Operatives and Unskilled	4,767	-37	-	4,730	-	4,730	4,730	4,654	76	76
6116	Contracted Employees	67,593	-202	-	67,391	-	67,391	67,391	67,178	213	213
6131	Other Direct Labour Costs	3,384	175	-	3,559	-	3,559	3,559	3,559	0	0
6133	Benefits and Allowances	4,341	-713	-	3,628	-	3,628	3,628	3,628	0	0
6134	National Insurance	3,040	170	-	3,210	-	3,210	3,210	3,207	3	3
620	Other Charges	71,115	0	0	71,115	0	71,115	60,668	54,453	16,662	6,215
6221	Drugs and Medical Supplies	183	-	-	183	-	183	183	159	24	24
6222	Field Materials and Supplies	257	1,237	-	1,494	-	1,494	1,494	1,410	84	84
6223	Office Materials and Supplies	6,710	-1,237	-	5,473	-	5,473	4,098	3,843	1,630	255
6224	Print and Non-Print Materials	2,582	-	-	2,582	-	2,582	2,025	1,299	1,283	726
6231	Fuel and Lubricants	2,881	-	-	2,881	-	2,881	2,413	2,407	474	6
6241	Rental of Buildings	790	-	-	790	-	790	790	584	206	206
6242	Maintenance of Buildings	855	1,772	-	2,627	-	2,627	2,627	2,062	565	565
6243	Janitorial and Cleaning Supplies	937	-	-	937	-	937	476	469	468	7
6255	Maintenance of Other Infrastructure	1,000	984	-	1,984	-	1,984	1,983	1,983	1	0
6261	Local Travel and Subsistence	2,115	-120	-	1,995	-	1,995	1,566	728	1,267	838
6263	Postage, Telex and Cablegrams	500	-	-	500	-	500	294	51	449	243
6264	Vehicle Spares and Maintenance	3,997	-	-	3,997	-	3,997	3,649	3,296	701	353
6271	Telephone Charges	3,824	-	-	3,824	-	3,824	3,254	2,693	1,131	561
6272	Electricity Charges	10,944	-	-	10,944	-	10,944	10,325	10,325	619	0
6273	Water Charges	345	120	-	465	-	465	465	269	196	196
6281	Security Services	13,604	-984	-	12,620	-	12,620	11,612	10,830	1,790	782
6282	Equipment Maintenance	4,135	-	-	4,135	-	4,135	3,195	3,074	1,061	121
6283	Cleaning and Extermination Services	479	140	-	619	-	619	619	543	76	76
6284	Other	2,946	-	-	2,946	-	2,946	2,192	1,992	954	200
6293	Refreshment and Meals	3,446	-	-	3,446	-	3,446	2,805	2,277	1,169	528
6294	Other	3,846	-	-	3,846	-	3,846	2,967	2,958	888	9
6302	Training (including Scholarships)	4,739	-1,912	-	2,827	-	2,827	1,636	1,201	1,626	435

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

AGENCY - 13 MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT

PROGRAMME - 131 MAIN OFFICE

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		24,820	0	0	24,820	0	24,820	24,714	24,699	121	15
610	Appropriated Employment Expenditure	10,518	0	0	10,518	0	10,518	10,518	10,510	8	8
6111	Administrative	2,426	-405	-	2,021	-	2,021	2,021	2,021	0	0
6116	Contracted Employees	6,384	614	-	6,998	-	6,998	6,998	6,998	0	0
6131	Other Direct Labour Costs	1,178	-198	-	980	-	980	980	980	0	0
6133	Benefits and Allowances	452	-	-	452	-	452	452	444	8	8
6134	National Insurance	78	-11	-	67	-	67	67	67	0	0
620	Other Charges	14,302	0	0	14,302	0	14,302	14,196	14,189	113	7
6221	Drugs and Medical Supplies	100	-20	-	80	-	80	80	80	0	0
6222	Field Materials and Supplies	160	-95	-	65	-	65	65	64	1	1
6223	Office Materials and Supplies	1,000	-232	-	768	-	768	768	768	0	0
6224	Print and Non-Print Materials	302	150	-	452	-	452	440	440	12	0
6231	Fuel and Lubricants	1,200	708	-	1,908	-	1,908	1,907	1,907	1	0
6242	Maintenance of Buildings	200	-	-	200	-	200	200	199	1	1
6243	Janitorial and Cleaning Supplies	150	-60	-	90	-	90	90	90	0	0
6261	Local Travel and Subsistence	8,000	-1,100	-	6,900	-	6,900	6,900	6,899	1	1
6263	Postage, Telex and Cablegrams	20	-16	-	4	-	4	4	0	4	4
6264	Vehicle Spares and Maintenance	1,000	749	-	1,749	-	1,749	1,748	1,748	1	0
6265	Other Transport, Travel and Postage	60	-	-	60	-	60	60	60	0	0
6271	Telephone Charges	990	-120	-	870	-	870	843	843	27	0
6282	Equipment Maintenance	360	61	-	421	-	421	420	420	1	0
6283	Cleaning and Extermination Services	100	-25	-	75	-	75	75	75	0	0
6284	Other	310	-	-	310	-	310	276	276	34	0
6293	Refreshment and Meals	200	-	-	200	-	200	200	200	0	0
6294	Other	150	-	-	150	-	150	120	120	30	0

MR. G. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY - 13 MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME - 132 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		15,618	0	0	15,618	0	15,618	15,536	15,475	143	61
610	Appropriated Employment Expenditure	9,290	0	0	9,290	0	9,290	9,279	9,227	63	52
6111	Administrative	65	400	-	465	-	465	455	455	10	0
6113	Other Technical and Craft Skilled	688	-277	-	411	-	411	411	411	0	0
6114	Clerical and Office Support	4,121	34	-	4,155	-	4,155	4,155	4,155	0	0
6115	Semi-Skilled Operatives and Unskilled	1,133	-	-	1,133	-	1,133	1,133	1,133	0	0
6116	Contracted Employees	1,815	-127	-	1,688	-	1,688	1,711	1,687	1	24
6117	Temporary Employees	-	-	-	0	-	0	0	0	0	0
6131	Other Direct Labour Costs	628	-80	-	548	-	548	526	515	33	11
6133	Benefits and Allowances	350	50	-	400	-	400	400	399	1	1
6134	National Insurance	490	-	-	490	-	490	488	472	18	16
620	Other Charges	6,328	0	0	6,328	0	6,328	6,257	6,248	80	9
6221	Drugs and Medical Supplies	15	-	-	15	-	15	15	15	0	0
6222	Field Materials and Supplies	15	-	-	15	-	15	15	15	0	0
6223	Office Materials and Supplies	400	-	-	400	-	400	400	400	0	0
6224	Print and Non-Print Materials	100	40	-	140	-	140	140	140	0	0
6231	Fuel and Lubricants	400	-	-	400	-	400	400	400	0	0
6242	Maintenance of Buildings	1,000	-	-	1,000	-	1,000	1,000	999	1	1
6243	Janitorial and Cleaning Supplies	148	-	-	148	-	148	148	148	0	0
6255	Maintenance of Other Infrastructure	400	-	-	400	-	400	400	400	0	0
6261	Local Travel and Subsistence	150	-	-	150	-	150	150	150	0	0
6263	Postage, Telex and Cablegrams	20	-	-	20	-	20	20	18	2	2
6264	Vehicle Spares and Maintenance	350	300	-	650	-	650	650	649	1	1
6271	Telephone Charges	360	-36	-	324	-	324	324	324	0	0
6272	Electricity Charges	1,200	-200	-	1,000	-	1,000	1,000	1,000	0	0
6273	Water Charges	400	-	-	400	-	400	400	400	0	0
6281	Security Services	420	-	-	420	-	420	350	347	73	3
6282	Equipment Maintenance	205	36	-	241	-	241	240	240	1	0
6283	Cleaning and Extermination Services	420	-140	-	280	-	280	280	280	0	0
6284	Other	75	-	-	75	-	75	75	74	1	1
6293	Refreshment and Meals	210	-	-	210	-	210	210	209	1	1
6294	Other	40	-	-	40	-	40	40	40	0	0

MR. G. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY - 13 MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME - 133 REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		72,464	-1	0	72,463	0	72,463	72,096	71,309	1,154	787
610	Appropriated Employment Expenditure	18,021	-1	0	18,020	0	18,020	17,964	17,929	91	35
6111	Administrative	4,167	-139	-	4,028	-	4,028	4,028	4,028	0	0
6114	Clerical and Office Support	290	-49	-	241	-	241	241	241	0	0
6116	Contracted Employees	11,433	544	-	11,977	-	11,977	11,977	11,977	0	0
6117	Temporary Employees	-	-	-	0	-	0	0	0	0	0
6131	Other Direct Labour Costs	860	-75	-	785	-	785	785	768	17	17
6133	Benefits and Allowances	561	-	-	561	-	561	560	547	14	13
6134	National Insurance	710	-282	-	428	-	428	373	368	60	5
620	Other Charges	54,443	0	0	54,443	0	54,443	54,132	53,380	1,063	752
6211	Expenses Specific to the Agency	45,650	-	-	45,650	-	45,650	45,650	44,899	751	751
6223	Office Materials and Supplies	250	-	-	250	-	250	239	239	11	0
6224	Print and Non-Print Materials	500	-60	-	440	-	440	380	380	60	0
6231	Fuel and Lubricants	-	650	-	650	-	650	650	650	0	0
6243	Janitorial and Cleaning Supplies	115	-	-	115	-	115	85	85	30	0
6261	Local Travel and Subsistence	250	-	-	250	-	250	250	250	0	0
6263	Postage, Telex and Cablegrams	15	-5	-	10	-	10	10	10	0	0
6271	Telephone Charges	60	110	-	170	-	170	170	170	0	0
6282	Equipment Maintenance	30	-	-	30	-	30	30	29	1	1
6283	Cleaning and Extermination Services	10	-	-	10	-	10	10	10	0	0
6284	Other	50	-	-	50	-	50	50	50	0	0
6293	Refreshment and Meals	33	20	-	53	-	53	33	33	20	0
6294	Other	2,000	-710	-	1,290	-	1,290	1,100	1,100	190	0
6302	Training (including Scholarships)	80	-5	-	75	-	75	75	75	0	0
6312	Subventions to Local Authorities	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
6322	Subsidies & Contributions to International Orgs	400	-	-	400	-	400	400	400	0	0

MR. G. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY - 14 PUBLIC SERVICE MINISTRY
PROGRAMME - 141 PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		136,630	-1	0	136,629	0	136,629	133,012	132,451	4,178	561
610	Appropriated Employment Expenditure	46,199	-532	0	45,667	0	45,667	42,052	42,051	3,616	1
6111	Administrative	9,396	-3,083	-	6,313	-	6,313	4,791	4,790	1,523	1
6112	Senior Technical	6,180	-2	-	6,178	-	6,178	5,748	5,748	430	0
6113	Other Technical and Craft Skilled	1,237	51	-	1,288	-	1,288	1,288	1,288	0	0
6114	Clerical and Office Support	6,115	362	-	6,477	-	6,477	6,477	6,477	0	0
6115	Semi-Skilled Operatives and Unskilled	1,519	158	-	1,677	-	1,677	1,677	1,677	0	0
6116	Contracted Employees	14,743	1,991	-	16,734	-	16,734	16,632	16,632	102	0
6131	Other Direct Labour Costs	1,895	-	-	1,895	-	1,895	1,660	1,660	235	0
6133	Benefits and Allowances	3,333	-8	-	3,325	-	3,325	2,284	2,284	1,041	0
6134	National Insurance	1,781	-1	-	1,780	-	1,780	1,495	1,495	285	0
620	Other Charges	90,431	531	0	90,962	0	90,962	90,960	90,400	562	560
6221	Drugs and Medical Supplies	56	1	-	57	-	57	55	55	2	0
6223	Office Materials and Supplies	1,870	-310	-	1,560	-	1,560	1,560	1,560	0	0
6224	Print and Non-Print Materials	873	-453	-	420	-	420	420	420	0	0
6231	Fuel and Lubricants	900	713	-	1,613	-	1,613	1,613	1,613	0	0
6242	Maintenance of Buildings	2,200	-	-	2,200	-	2,200	2,200	1,816	384	384
6243	Janitorial and Cleaning Supplies	441	-1	-	440	-	440	440	440	0	0
6261	Local Travel and Subsistence	933	203	-	1,136	-	1,136	1,136	1,136	0	0
6263	Postage, Telex and Cablegrams	30	-10	-	20	-	20	20	20	0	0
6264	Vehicle Spares and Maintenance	500	329	-	829	-	829	829	829	0	0
6271	Telephone Charges	1,652	433	-	2,085	-	2,085	2,085	2,085	0	0
6272	Electricity Charges	4,760	-478	-	4,282	-	4,282	4,282	4,282	0	0
6273	Water Charges	220	-72	-	148	-	148	148	148	0	0
6281	Security Services	6,691	-529	-	6,162	-	6,162	6,162	6,162	0	0
6282	Equipment Maintenance	925	-4	-	921	-	921	921	921	0	0
6283	Cleaning and Extermination Services	227	-2	-	225	-	225	225	225	0	0
6284	Other	3,490	-1,578	-	1,912	-	1,912	1,912	1,912	0	0
6291	National and Other Events	150	-150	-	0	-	0	0	0	0	0
6293	Refreshment and Meals	687	-230	-	457	-	457	457	457	0	0
6294	Other	1,350	-131	-	1,219	-	1,219	1,219	1,212	7	7
6302	Training (including Scholarships)	59,812	3,238	-	63,050	-	63,050	63,050	62,881	169	169
6322	Subsidies & Contributions to International Orgs	2,664	-438	-	2,226	-	2,226	2,226	2,226	0	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY - 15 MINISTRY OF FOREIGN TRADE & INTERNATIONAL COOPERATION
PROGRAMME - 151 FOREIGN TRADE & INTERNATIONAL COOPERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	1	0	0	1	0	1	0	0	1	0
610	Appropriated Employment Expenditure	1	0	0	1	0	1	0	0	1	0
6116	Contracted Employees	1	-	-	1	-	1	0	0	1	0

MR. J. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY - 16 MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME - 161 AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	1	0	0	1	0	1	0	0	1	0
610	Appropriated Employment Expenditure	1	0	0	1	0	1	0	0	1	0
6116	Contracted Employees	1	-	-	1	-	1	0	0	1	0

MR. R. BROTHESON
HEAD OF BUDGET AGENCY

**AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 211 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		117,913	0	0	117,913	0	117,913	117,913	112,156	5,757	5,757
610	Appropriated Employment Expenditure	64,788	0	0	64,788	0	64,788	64,788	63,131	1,657	1,657
6111	Administrative	8,989	-	-	8,989	-	8,989	8,989	8,646	343	343
6112	Senior Technical	534	-	-	534	-	534	534	534	0	0
6113	Other Technical and Craft Skilled	8,194	-	-	8,194	-	8,194	8,194	8,192	2	2
6114	Clerical and Office Support	11,051	-	-	11,051	-	11,051	11,051	11,027	24	24
6115	Semi-Skilled Operatives and Unskilled	2,414	-	-	2,414	-	2,414	2,414	2,414	0	0
6116	Contracted Employees	21,842	-	-	21,842	-	21,842	21,842	21,835	7	7
6117	Temporary Employees	3,258	-	-	3,258	-	3,258	3,258	3,073	185	185
6131	Other Direct Labour Costs	3,254	-	-	3,254	-	3,254	3,254	2,612	642	642
6133	Benefits and Allowances	3,017	-21	-	2,996	-	2,996	2,996	2,542	454	454
6134	National Insurance	2,235	21	-	2,256	-	2,256	2,256	2,256	0	0
620	Other Charges	53,125	0	0	53,125	0	53,125	53,125	49,025	4,100	4,100
6222	Field Materials and Supplies	75	-	-	75	-	75	75	75	0	0
6223	Office Materials and Supplies	3,000	-	-	3,000	-	3,000	3,000	2,665	335	335
6224	Print and Non-Print Materials	1,400	-	-	1,400	-	1,400	1,400	814	586	586
6231	Fuel and Lubricants	2,500	-	-	2,500	-	2,500	2,500	2,488	12	12
6241	Rental of Buildings	-	-	-	0	-	0	0	0	0	0
6242	Maintenance of Buildings	1,100	-	-	1,100	-	1,100	1,100	1,099	1	1
6243	Janitorial and Cleaning Supplies	650	-	-	650	-	650	650	645	5	5
6255	Maintenance of Other Infrastructure	1,000	-499	-	501	-	501	501	438	63	63
6261	Local Travel and Subsistence	4,600	-	-	4,600	-	4,600	4,600	4,101	499	499
6263	Postage, Telex and Cablegrams	25	-	-	25	-	25	25	22	3	3
6264	Vehicle Spares and Maintenance	1,200	-	-	1,200	-	1,200	1,200	1,199	1	1
6265	Other Transport, Travel and Postage	84	-	-	84	-	84	84	55	29	29
6271	Telephone Charges	2,600	-208	-	2,392	-	2,392	2,392	2,012	380	380
6272	Electricity Charges	6,500	-	-	6,500	-	6,500	6,500	6,499	1	1
6273	Water Charges	600	208	-	808	-	808	808	808	0	0
6281	Security Services	5,975	-	-	5,975	-	5,975	5,975	5,280	695	695
6282	Equipment Maintenance	1,100	-	-	1,100	-	1,100	1,100	1,095	5	5
6283	Cleaning and Extermination Services	1,200	600	-	1,800	-	1,800	1,800	1,799	1	1
6284	Other	1,596	-101	-	1,495	-	1,495	1,495	1,271	224	224
6291	National and Other Events	180	-	-	180	-	180	180	179	1	1
6293	Refreshment and Meals	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6294	Other	3,600	-	-	3,600	-	3,600	3,600	2,420	1,180	1,180
6302	Training (including Scholarships)	100	-	-	100	-	100	100	21	79	79
6321	Subsidies & Contributions to Local Orgs	13,040	-	-	13,040	-	13,040	13,040	13,040	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 212 CROPS & LIVESTOCK SUPPORT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		569,576	-1	0	569,575	0	569,575	569,575	562,779	6,796	6,796
610	Appropriated Employment Expenditure	102,931	-1	0	102,930	0	102,930	102,930	99,855	3,075	3,075
6111	Administrative	1,381	-576	-	805	-	805	805	805	0	0
6112	Senior Technical	19,952	-	-	19,952	-	19,952	19,952	19,883	69	69
6113	Other Technical and Craft Skilled	25,325	-	-	25,325	-	25,325	25,325	25,205	120	120
6114	Clerical and Office Support	3,868	-	-	3,868	-	3,868	3,868	3,862	6	6
6115	Semi-Skilled Operatives and Unskilled	11,060	-	-	11,060	-	11,060	11,060	10,976	84	84
6116	Contracted Employees	16,234	-400	-	15,834	-	15,834	15,834	14,913	921	921
6131	Other Direct Labour Costs	6,674	212	-	6,886	-	6,886	6,886	6,252	634	634
6133	Benefits and Allowances	13,742	654	-	14,396	-	14,396	14,396	13,237	1,159	1,159
6134	National Insurance	4,695	109	-	4,804	-	4,804	4,804	4,722	82	82
620	Other Charges	466,645	0	0	466,645	0	466,645	466,645	462,924	3,721	3,721
6221	Drugs and Medical Supplies	1,200	-	-	1,200	-	1,200	1,200	1,183	17	17
6222	Field Materials and Supplies	2,000	-	-	2,000	-	2,000	2,000	1,874	126	126
6223	Office Materials and Supplies	3,226	-	-	3,226	-	3,226	3,226	3,224	2	2
6224	Print and Non-Print Materials	1,100	-	-	1,100	-	1,100	1,100	1,087	13	13
6231	Fuel and Lubricants	7,100	-	-	7,100	-	7,100	7,100	7,079	21	21
6241	Rental of Buildings	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
6242	Maintenance of Buildings	2,450	-	-	2,450	-	2,450	2,450	2,440	10	10
6243	Janitorial and Cleaning Supplies	440	-	-	440	-	440	440	437	3	3
6252	Maintenance of Bridges	380	-	-	380	-	380	380	0	380	380
6255	Maintenance of Other Infrastructure	350	-	-	350	-	350	350	350	0	0
6261	Local Travel and Subsistence	9,400	-374	-	9,026	-	9,026	9,026	8,511	515	515
6263	Postage, Telex and Cablegrams	80	-	-	80	-	80	80	36	44	44
6264	Vehicle Spares and Maintenance	3,200	-	-	3,200	-	3,200	3,200	3,199	1	1
6265	Other Transport, Travel and Postage	620	-	-	620	-	620	620	553	67	67
6271	Telephone Charges	2,865	-	-	2,865	-	2,865	2,865	2,478	387	387
6272	Electricity Charges	3,270	-	-	3,270	-	3,270	3,270	2,587	683	683
6273	Water Charges	260	-	-	260	-	260	260	83	177	177
6281	Security Services	2,300	-	-	2,300	-	2,300	2,300	2,249	51	51
6282	Equipment Maintenance	650	-	-	650	-	650	650	621	29	29
6283	Cleaning and Extermination Services	1,100	-	-	1,100	-	1,100	1,100	1,029	71	71
6284	Other	900	-	-	900	-	900	900	707	193	193
6291	National and Other Events	5,456	374	-	5,830	-	5,830	5,830	5,829	1	1
6293	Refreshment and Meals	680	-	-	680	-	680	680	680	0	0
6294	Other	3,480	-	-	3,480	-	3,480	3,480	3,478	2	2
6302	Training (including Scholarships)	1,600	-	-	1,600	-	1,600	1,600	1,552	48	48
6321	Subsidies & Contributions to Local Orgs	399,972	-	-	399,972	-	399,972	399,972	399,972	0	0
6322	Subsidies & Contributions to International Orgs	10,066	-	-	10,066	-	10,066	10,066	9,186	880	880

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 213 FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		44,259	0	0	44,259	0	44,259	44,259	42,117	2,142	2,142
610	Appropriated Employment Expenditure	21,627	0	0	21,627	0	21,627	21,627	20,256	1,371	1,371
6112	Senior Technical	6,069	-825	-	5,244	-	5,244	5,244	5,230	14	14
6113	Other Technical and Craft Skilled	1,345	369	-	1,714	-	1,714	1,714	1,714	0	0
6114	Clerical and Office Support	926	-	-	926	-	926	926	638	288	288
6115	Semi-Skilled Operatives and Unskilled	3,751	-	-	3,751	-	3,751	3,751	3,684	67	67
6116	Contracted Employees	5,471	1,556	-	7,027	-	7,027	7,027	6,434	593	593
6117	Temporary Employees	253	-	-	253	-	253	253	128	125	125
6131	Other Direct Labour Costs	669	236	-	905	-	905	905	890	15	15
6133	Benefits and Allowances	2,226	-1,336	-	890	-	890	890	758	132	132
6134	National Insurance	917	-	-	917	-	917	917	780	137	137
620	Other Charges	22,632	0	0	22,632	0	22,632	22,632	21,861	771	771
6221	Drugs and Medical Supplies	15	-	-	15	-	15	15	15	0	0
6222	Field Materials and Supplies	175	-	-	175	-	175	175	175	0	0
6223	Office Materials and Supplies	460	-	-	460	-	460	460	459	1	1
6224	Print and Non-Print Materials	265	1,000	-	1,265	-	1,265	1,265	1,262	3	3
6231	Fuel and Lubricants	1,200	100	-	1,300	-	1,300	1,300	1,236	64	64
6242	Maintenance of Buildings	900	-	-	900	-	900	900	753	147	147
6243	Janitorial and Cleaning Supplies	105	-	-	105	-	105	105	104	1	1
6261	Local Travel and Subsistence	1,100	-	-	1,100	-	1,100	1,100	1,088	12	12
6263	Postage, Telex and Cablegrams	30	-	-	30	-	30	30	7	23	23
6264	Vehicle Spares and Maintenance	1,100	-	-	1,100	-	1,100	1,100	929	171	171
6271	Telephone Charges	500	-	-	500	-	500	500	482	18	18
6272	Electricity Charges	3,080	-500	-	2,580	-	2,580	2,580	2,437	143	143
6273	Water Charges	250	-	-	250	-	250	250	250	0	0
6281	Security Services	3,432	-992	-	2,440	-	2,440	2,440	2,287	153	153
6282	Equipment Maintenance	625	250	-	875	-	875	875	875	0	0
6283	Cleaning and Extermination Services	30	142	-	172	-	172	172	172	0	0
6284	Other	160	-	-	160	-	160	160	160	0	0
6291	National and Other Events	650	-	-	650	-	650	650	631	19	19
6293	Refreshment and Meals	210	-	-	210	-	210	210	194	16	16
6294	Other	490	-	-	490	-	490	490	490	0	0
6302	Training (including Scholarships)	1,275	-	-	1,275	-	1,275	1,275	1,275	0	0
6321	Subsidies & Contributions to Local Orgs	-	-	-	0	-	0	0	0	0	0
6322	Subsidies & Contributions to International Orgs	6,580	-	-	6,580	-	6,580	6,580	6,580	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 214 HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		90,997	0	0	90,997	0	90,997	90,997	87,772	3,225	3,225
610	Appropriated Employment Expenditure	27,276	0	0	27,276	0	27,276	27,276	26,105	1,171	1,171
6112	Senior Technical	4,529	-151	-	4,378	-	4,378	4,378	4,378	0	0
6113	Other Technical and Craft Skilled	8,579	-200	-	8,379	-	8,379	8,379	8,343	36	36
6114	Clerical and Office Support	2,031	251	-	2,282	-	2,282	2,282	2,281	1	1
6115	Semi-Skilled Operatives and Unskilled	1,664	-100	-	1,564	-	1,564	1,564	1,564	0	0
6117	Temporary Employees	3,215	-511	-	2,704	-	2,704	2,704	2,127	577	577
6131	Other Direct Labour Costs	4,844	613	-	5,457	-	5,457	5,457	4,933	524	524
6133	Benefits and Allowances	1,188	-	-	1,188	-	1,188	1,188	1,155	33	33
6134	National Insurance	1,226	98	-	1,324	-	1,324	1,324	1,324	0	0
620	Other Charges	63,721	0	0	63,721	0	63,721	63,721	61,667	2,054	2,054
6221	Drugs and Medical Supplies	150	-	-	150	-	150	150	150	0	0
6222	Field Materials and Supplies	2,540	-66	-	2,474	-	2,474	2,474	2,457	17	17
6223	Office Materials and Supplies	1,200	400	-	1,600	-	1,600	1,600	1,489	111	111
6224	Print and Non-Print Materials	825	310	-	1,135	-	1,135	1,135	1,077	58	58
6231	Fuel and Lubricants	4,000	-1,500	-	2,500	-	2,500	2,500	2,498	2	2
6242	Maintenance of Buildings	1,100	840	-	1,940	-	1,940	1,940	1,940	0	0
6243	Janitorial and Cleaning Supplies	150	64	-	214	-	214	214	214	0	0
6255	Maintenance of Other Infrastructure	1,800	-400	-	1,400	-	1,400	1,400	1,239	161	161
6261	Local Travel and Subsistence	2,998	-420	-	2,578	-	2,578	2,578	1,883	695	695
6263	Postage, Telex and Cablegrams	25	-	-	25	-	25	25	25	0	0
6264	Vehicle Spares and Maintenance	1,175	277	-	1,452	-	1,452	1,452	1,452	0	0
6265	Other Transport, Travel and Postage	5,000	-1,177	-	3,823	-	3,823	3,823	3,821	2	2
6271	Telephone Charges	910	200	-	1,110	-	1,110	1,110	1,077	33	33
6272	Electricity Charges	2,960	-	-	2,960	-	2,960	2,960	2,960	0	0
6273	Water Charges	254	-	-	254	-	254	254	254	0	0
6281	Security Services	900	-80	-	820	-	820	820	819	1	1
6282	Equipment Maintenance	4,125	447	-	4,572	-	4,572	4,572	4,572	0	0
6283	Cleaning and Extermination Services	1,100	-	-	1,100	-	1,100	1,100	1,062	38	38
6284	Other	715	501	-	1,216	-	1,216	1,216	1,016	200	200
6291	National and Other Events	340	216	-	556	-	556	556	555	1	1
6293	Refreshment and Meals	189	-	-	189	-	189	189	136	53	53
6294	Other	65	-	-	65	-	65	65	64	1	1
6302	Training (including Scholarships)	860	-100	-	760	-	760	760	567	193	193
6322	Subsidies & Contributions to International Orgs	30,340	488	-	30,828	-	30,828	30,828	30,340	488	488

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY - 23 MINISTRY OF TOURISM, COMMERCE AND INDUSTRY

PROGRAMME - 231 MAIN OFFICE

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		162,080	-456	2,000	163,624	2,187	165,811	165,811	165,620	191	191
610	Appropriated Employment Expenditure	17,841	528	0	18,369	0	18,369	18,369	18,241	128	128
6111	Administrative	1,800	-53	-	1,747	-	1,747	1,747	1,747	0	0
6113	Other Technical and Craft Skilled	2,232	-102	-	2,130	-	2,130	2,130	2,130	0	0
6114	Clerical and Office Support	588	-32	-	556	-	556	556	487	69	69
6115	Semi-Skilled Operatives and Unskilled	1,392	-40	-	1,352	-	1,352	1,352	1,352	0	0
6116	Contracted Employees	10,920	894	-	11,814	-	11,814	11,814	11,814	0	0
6131	Other Direct Labour Costs	96	40	-	136	-	136	136	120	16	16
6133	Benefits and Allowances	393	-140	-	253	-	253	253	221	32	32
6134	National Insurance	420	-39	-	381	-	381	381	370	11	11
620	Other Charges	144,239	-984	2,000	145,255	2,187	147,442	147,442	147,379	63	63
6221	Drugs and Medical Supplies	20	-	-	20	-	20	20	20	0	0
6222	Field Materials and Supplies	75	-	-	75	-	75	75	73	2	2
6223	Office Materials and Supplies	1,475	-195	-	1,280	-	1,280	1,280	1,279	1	1
6224	Print and Non-Print Materials	295	-	-	295	-	295	295	295	0	0
6231	Fuel and Lubricants	1,575	195	-	1,770	-	1,770	1,770	1,768	2	2
6242	Maintenance of Buildings	4,000	-	-	4,000	-	4,000	4,000	3,996	4	4
6243	Janitorial and Cleaning Supplies	185	-	-	185	-	185	185	185	0	0
6261	Local Travel and Subsistence	579	-	-	579	-	579	579	578	1	1
6263	Postage, Telex and Cablegrams	10	-	-	10	-	10	10	4	6	6
6264	Vehicle Spares and Maintenance	630	882	-	1,512	-	1,512	1,512	1,512	0	0
6265	Other Transport, Travel and Postage	100	-100	-	0	-	0	0	0	0	0
6271	Telephone Charges	1,360	1,003	-	2,363	-	2,363	2,363	2,363	0	0
6272	Electricity Charges	16,427	-1,003	-	15,424	-	15,424	15,424	15,424	0	0
6273	Water Charges	1,572	-984	-	588	-	588	588	588	0	0
6281	Security Services	2,950	-	-	2,950	2,187	5,137	5,137	5,135	2	2
6282	Equipment Maintenance	245	-	-	245	-	245	245	242	3	3
6283	Cleaning and Extermination Services	100	-	-	100	-	100	100	63	37	37
6284	Other	1,450	-	-	1,450	-	1,450	1,450	1,448	2	2
6291	National and Other Events	17,000	-782	2,000	18,218	-	18,218	18,218	18,218	0	0
6293	Refreshment and Meals	685	-	-	685	-	685	685	685	0	0
6294	Other	45	-	-	45	-	45	45	44	1	1
6302	Training (including Scholarships)	20	-	-	20	-	20	20	18	2	2
6321	Subsidies & Contributions to Local Orgs	93,441	-	-	93,441	-	93,441	93,441	93,441	0	0

M. W. HAMILTON (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 23 MINISTRY OF TOURISM, COMMERCE AND INDUSTRY
PROGRAMME - 232 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		29,148	421	0	29,569	0	29,569	29,569	28,959	610	610
610	Appropriated Employment Expenditure	12,198	-527	0	11,671	0	11,671	11,671	11,124	547	547
6111	Administrative	4,152	-593	-	3,559	-	3,559	3,559	3,559	0	0
6113	Other Technical and Craft Skilled	1,392	-57	-	1,335	-	1,335	1,335	1,335	0	0
6114	Clerical and Office Support	2,760	-	-	2,760	-	2,760	2,760	2,760	0	0
6115	Semi-Skilled Operatives and Unskilled	588	123	-	711	-	711	711	680	31	31
6116	Contracted Employees	948	-	-	948	-	948	948	757	191	191
6131	Other Direct Labour Costs	828	-	-	828	-	828	828	773	55	55
6133	Benefits and Allowances	810	-	-	810	-	810	810	590	220	220
6134	National Insurance	720	-	-	720	-	720	720	670	50	50
620	Other Charges	16,950	948	0	17,898	0	17,898	17,898	17,835	63	63
6221	Drugs and Medical Supplies	25	-	-	25	-	25	25	25	0	0
6223	Office Materials and Supplies	982	-	-	982	-	982	982	980	2	2
6224	Print and Non-Print Materials	375	-	-	375	-	375	375	371	4	4
6231	Fuel and Lubricants	220	-	-	220	-	220	220	220	0	0
6242	Maintenance of Buildings	1,130	-	-	1,130	-	1,130	1,130	1,129	1	1
6243	Janitorial and Cleaning Supplies	360	-	-	360	-	360	360	358	2	2
6255	Maintenance of Other Infrastructure	95	-	-	95	-	95	95	90	5	5
6261	Local Travel and Subsistence	745	-36	-	709	-	709	709	708	1	1
6263	Postage, Telex and Cablegrams	57	-	-	57	-	57	57	27	30	30
6271	Telephone Charges	540	110	-	650	-	650	650	650	0	0
6272	Electricity Charges	6,145	874	-	7,019	-	7,019	7,019	7,019	0	0
6273	Water Charges	100	-	-	100	-	100	100	100	0	0
6281	Security Services	3,243	-	-	3,243	-	3,243	3,243	3,243	0	0
6282	Equipment Maintenance	545	-	-	545	-	545	545	543	2	2
6283	Cleaning and Extermination Services	145	-	-	145	-	145	145	137	8	8
6284	Other	1,345	-	-	1,345	-	1,345	1,345	1,343	2	2
6291	National and Other Events	205	-	-	205	-	205	205	203	2	2
6293	Refreshment and Meals	438	-	-	438	-	438	438	437	1	1
6294	Other	215	-	-	215	-	215	215	214	1	1
6302	Training (including Scholarships)	40	-	-	40	-	40	40	38	2	2

M. W. HAMILTON (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 23 MINISTRY OF TOURISM, COMMERCE AND INDUSTRY
PROGRAMME - 233 COMMERCE, INDUSTRY AND CONSUMER AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		24,578	34	0	24,612	0	24,612	24,612	24,543	69	69
610	Appropriated Employment Expenditure	14,037	-2	0	14,035	0	14,035	14,035	13,995	40	40
6111	Administrative	1,176	-55	-	1,121	-	1,121	1,121	1,121	0	0
6112	Senior Technical	4,608	-192	-	4,416	-	4,416	4,416	4,416	0	0
6113	Other Technical and Craft Skilled	720	-232	-	488	-	488	488	488	0	0
6114	Clerical and Office Support	1,620	-58	-	1,562	-	1,562	1,562	1,562	0	0
6116	Contracted Employees	1,560	1,357	-	2,917	-	2,917	2,917	2,917	0	0
6131	Other Direct Labour Costs	2,220	-573	-	1,647	-	1,647	1,647	1,634	13	13
6133	Benefits and Allowances	1,473	-240	-	1,233	-	1,233	1,233	1,233	0	0
6134	National Insurance	660	-9	-	651	-	651	651	624	27	27
620	Other Charges	10,541	36	0	10,577	0	10,577	10,577	10,548	29	29
6223	Office Materials and Supplies	1,365	-162	-	1,203	-	1,203	1,203	1,203	0	0
6224	Print and Non-Print Materials	66	-	-	66	-	66	66	66	0	0
6243	Janitorial and Cleaning Supplies	97	-	-	97	-	97	97	95	2	2
6261	Local Travel and Subsistence	412	212	-	624	-	624	624	624	0	0
6265	Other Transport, Travel and Postage	125	-14	-	111	-	111	111	98	13	13
6271	Telephone Charges	655	-	-	655	-	655	655	655	0	0
6284	Other	4,514	-	-	4,514	-	4,514	4,514	4,501	13	13
6293	Refreshment and Meals	432	-	-	432	-	432	432	432	0	0
6294	Other	50	-	-	50	-	50	50	50	0	0
6302	Training (including Scholarships)	2,825	-	-	2,825	-	2,825	2,825	2,824	1	1

M. W. HAMILTON (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 31 MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS
PROGRAMME - 311 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		531,023	410	0	531,433	0	531,433	528,201	527,448	3,985	753
610	Appropriated Employment Expenditure	29,888	410	0	30,298	0	30,298	29,763	29,584	714	179
6111	Administrative	6,034	-550	-	5,484	-	5,484	5,480	5,480	4	0
6113	Other Technical and Craft Skilled	1,207	-	-	1,207	-	1,207	1,206	1,206	1	0
6114	Clerical and Office Support	10,375	-55	-	10,320	-	10,320	9,960	9,960	360	0
6115	Semi-Skilled Operatives and Unskilled	5,546	-	-	5,546	-	5,546	5,545	5,468	78	77
6116	Contracted Employees	510	960	-	1,470	-	1,470	1,470	1,470	0	0
6131	Other Direct Labour Costs	2,340	55	-	2,395	-	2,395	2,395	2,341	54	54
6133	Benefits and Allowances	2,150	-	-	2,150	-	2,150	1,987	1,946	204	41
6134	National Insurance	1,726	-	-	1,726	-	1,726	1,720	1,713	13	7
620	Other Charges	501,135	0	0	501,135	0	501,135	498,438	497,864	3,271	574
6221	Drugs and Medical Supplies	50	-	-	50	-	50	50	50	0	0
6223	Office Materials and Supplies	2,105	-	-	2,105	-	2,105	2,105	2,105	0	0
6224	Print and Non-Print Materials	820	-	-	820	-	820	820	818	2	2
6231	Fuel and Lubricants	4,120	-	-	4,120	-	4,120	4,120	4,115	5	5
6241	Rental of Buildings	63,500	-	-	63,500	-	63,500	61,293	61,291	2,209	2
6243	Janitorial and Cleaning Supplies	700	-	-	700	-	700	700	700	0	0
6261	Local Travel and Subsistence	1,620	-	-	1,620	-	1,620	1,620	1,420	200	200
6263	Postage, Telex and Cablegrams	40	-	-	40	-	40	40	40	0	0
6264	Vehicle Spares and Maintenance	4,228	-	-	4,228	-	4,228	4,228	4,181	47	47
6265	Other Transport, Travel and Postage	100	-	-	100	-	100	100	100	0	0
6271	Telephone Charges	3,180	-	-	3,180	-	3,180	2,690	2,690	490	0
6272	Electricity Charges	20,000	-	-	20,000	-	20,000	20,000	20,000	0	0
6273	Water Charges	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
6281	Security Services	30,892	-	-	30,892	-	30,892	30,892	30,825	67	67
6282	Equipment Maintenance	500	-	-	500	-	500	500	475	25	25
6283	Cleaning and Extermination Services	320	-	-	320	-	320	320	281	39	39
6284	Other	1,650	-	-	1,650	-	1,650	1,650	1,513	137	137
6293	Refreshment and Meals	797	-	-	797	-	797	797	797	0	0
6302	Training (including Scholarships)	50	-	-	50	-	50	50	0	50	50
6321	Subsidies & Contributions to Local Orgs	298,000	-	-	298,000	-	298,000	298,000	298,000	0	0
6322	Subsidies & Contributions to International Orgs	65,963	-	-	65,963	-	65,963	65,963	65,963	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY - 31 MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS

PROGRAMME - 312 PUBLIC WORKS

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		187,824	0	0	187,824	0	187,824	187,814	186,940	884	874
610	Appropriated Employment Expenditure	21,315	0	0	21,315	0	21,315	21,305	21,152	163	153
6111	Administrative	2,127	-	-	2,127	-	2,127	2,126	2,126	1	0
6112	Senior Technical	3,826	-440	-	3,386	-	3,386	3,380	3,380	6	0
6113	Other Technical and Craft Skilled	6,952	134	-	7,086	-	7,086	7,086	7,086	0	0
6114	Clerical and Office Support	1,482	-	-	1,482	-	1,482	1,480	1,480	2	0
6115	Semi-Skilled Operatives and Unskilled	1,113	-	-	1,113	-	1,113	1,113	1,113	0	0
6131	Other Direct Labour Costs	2,745	306	-	3,051	-	3,051	3,051	3,051	0	0
6133	Benefits and Allowances	2,030	-	-	2,030	-	2,030	2,029	1,876	154	153
6134	National Insurance	1,040	-	-	1,040	-	1,040	1,040	1,040	0	0
620	Other Charges	166,509	0	0	166,509	0	166,509	166,509	165,788	721	721
6221	Drugs and Medical Supplies	60	-	-	60	-	60	60	60	0	0
6222	Field Materials and Supplies	1,532	-	-	1,532	-	1,532	1,532	1,532	0	0
6223	Office Materials and Supplies	1,610	-	-	1,610	-	1,610	1,610	1,571	39	39
6224	Print and Non-Print Materials	430	-	-	430	-	430	430	430	0	0
6231	Fuel and Lubricants	7,100	-	-	7,100	-	7,100	7,100	7,100	0	0
6242	Maintenance of Buildings	26,100	-	-	26,100	-	26,100	26,100	26,080	20	20
6243	Janitorial and Cleaning Supplies	376	-	-	376	-	376	376	376	0	0
6251	Maintenance of Roads	63,000	-	-	63,000	-	63,000	63,000	62,938	62	62
6252	Maintenance of Bridges	15,000	-	-	15,000	-	15,000	15,000	14,908	92	92
6254	Maintenance of Sea and River Defences	28,880	-	-	28,880	-	28,880	28,880	28,867	13	13
6255	Maintenance of Other Infrastructure	5,100	-	-	5,100	-	5,100	5,100	4,988	112	112
6261	Local Travel and Subsistence	75	-	-	75	-	75	75	57	18	18
6263	Postage, Telex and Cablegrams	18	-	-	18	-	18	18	0	18	18
6264	Vehicle Spares and Maintenance	10,148	-	-	10,148	-	10,148	10,148	10,018	130	130
6271	Telephone Charges	522	-	-	522	-	522	522	522	0	0
6272	Electricity Charges	600	-	-	600	-	600	600	600	0	0
6273	Water Charges	200	-	-	200	-	200	200	200	0	0
6281	Security Services	5,028	-	-	5,028	-	5,028	5,028	5,027	1	1
6282	Equipment Maintenance	150	-	-	150	-	150	150	124	26	26
6283	Cleaning and Extermination Services	300	-	-	300	-	300	300	291	9	9
6284	Other	180	-	-	180	-	180	180	0	180	180
6293	Refreshment and Meals	100	-	-	100	-	100	100	99	1	1

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY - 31 MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS
PROGRAMME - 313 COMMUNICATION & TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		37,727	-410	0	37,317	0	37,317	37,034	35,811	1,506	1,223
610	Appropriated Employment Expenditure	6,635	-410	0	6,225	0	6,225	6,032	5,720	505	312
6111	Administrative	1,122	-	-	1,122	-	1,122	1,122	934	188	188
6112	Senior Technical	3,592	-410	-	3,182	-	3,182	3,131	3,131	51	0
6114	Clerical and Office Support	290	-	-	290	-	290	290	290	0	0
6131	Other Direct Labour Costs	320	-	-	320	-	320	317	274	46	43
6133	Benefits and Allowances	1,058	-	-	1,058	-	1,058	940	873	185	67
6134	National Insurance	253	-	-	253	-	253	232	218	35	14
620	Other Charges	31,092	0	0	31,092	0	31,092	31,002	30,091	1,001	911
6221	Drugs and Medical Supplies	34	-	-	34	-	34	34	23	11	11
6222	Field Materials and Supplies	350	-	-	350	-	350	350	348	2	2
6223	Office Materials and Supplies	100	-	-	100	-	100	100	100	0	0
6224	Print and Non-Print Materials	70	-	-	70	-	70	70	16	54	54
6231	Fuel and Lubricants	250	-	-	250	-	250	250	243	7	7
6243	Janitorial and Cleaning Supplies	50	-	-	50	-	50	50	40	10	10
6255	Maintenance of Other Infrastructure	23,000	-	-	23,000	-	23,000	23,000	22,389	611	611
6261	Local Travel and Subsistence	120	-	-	120	-	120	120	46	74	74
6263	Postage, Telex and Cablegrams	15	-	-	15	-	15	15	11	4	4
6264	Vehicle Spares and Maintenance	350	-	-	350	-	350	350	347	3	3
6265	Other Transport, Travel and Postage	6,020	-	-	6,020	-	6,020	6,020	6,020	0	0
6271	Telephone Charges	220	-	-	220	-	220	130	130	90	0
6282	Equipment Maintenance	60	-	-	60	-	60	60	50	10	10
6283	Cleaning and Extermination Services	15	-	-	15	-	15	15	0	15	15
6284	Other	278	-	-	278	-	278	278	262	16	16
6293	Refreshment and Meals	60	-	-	60	-	60	60	60	0	0
6302	Training (including Scholarships)	100	-	-	100	-	100	100	6	94	94

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY - 41 MINISTRY OF EDUCATION
PROGRAMME - 411 MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		268,821	0	0	268,821	0	268,821	267,751	266,976	1,845	775
610	Appropriated Employment Expenditure	31,842	0	0	31,842	0	31,842	30,923	30,728	1,114	195
6113	Other Technical and Craft Skilled	324	-	-	324	-	324	313	313	11	0
6114	Clerical and Office Support	3,348	-	-	3,348	-	3,348	3,187	3,076	272	111
6115	Semi-Skilled Operatives and Unskilled	324	234	-	558	-	558	533	533	25	0
6116	Contracted Employees	24,986	1,400	-	26,386	-	26,386	26,386	26,326	60	60
6131	Other Direct Labour Costs	160	-	-	160	-	160	6	6	154	0
6133	Benefits and Allowances	1,800	-1,634	-	166	-	166	163	155	11	8
6134	National Insurance	900	-	-	900	-	900	335	319	581	16
620	Other Charges	236,979	0	0	236,979	0	236,979	236,828	236,248	731	580
6221	Drugs and Medical Supplies	75	-	-	75	-	75	75	28	47	47
6222	Field Materials and Supplies	450	-	-	450	-	450	450	408	42	42
6223	Office Materials and Supplies	1,000	-	-	1,000	-	1,000	1,000	981	19	19
6224	Print and Non-Print Materials	385	-	-	385	-	385	385	382	3	3
6231	Fuel and Lubricants	185	-	-	185	-	185	185	185	0	0
6242	Maintenance of Buildings	2,100	-	-	2,100	-	2,100	2,100	2,065	35	35
6243	Janitorial and Cleaning Supplies	179	19	-	198	-	198	198	172	26	26
6261	Local Travel and Subsistence	1,692	-541	-	1,151	-	1,151	1,000	904	247	96
6263	Postage, Telex and Cablegrams	50	-	-	50	-	50	50	23	27	27
6264	Vehicle Spares and Maintenance	300	-	-	300	-	300	300	295	5	5
6271	Telephone Charges	1,927	445	-	2,372	-	2,372	2,372	2,372	0	0
6272	Electricity Charges	335	-	-	335	-	335	335	335	0	0
6273	Water Charges	150	-	-	150	-	150	150	150	0	0
6281	Security Services	1,410	-	-	1,410	-	1,410	1,410	1,363	47	47
6282	Equipment Maintenance	758	-	-	758	-	758	758	614	144	144
6283	Cleaning and Extermination Services	122	-	-	122	-	122	122	115	7	7
6284	Other	167	44	-	211	-	211	211	204	7	7
6291	National and Other Events	750	-	-	750	-	750	750	704	46	46
6293	Refreshment and Meals	600	33	-	633	-	633	633	605	28	28
6294	Other	113	-	-	113	-	113	113	112	1	1
6301	Education Subventions and Grants	20,626	-	-	20,626	-	20,626	20,626	20,626	0	0
6321	Subsidies & Contributions to Local Orgs	107,237	-	-	107,237	-	107,237	107,237	107,237	0	0
6322	Subsidies & Contributions to International Orgs	96,368	-	-	96,368	-	96,368	96,368	96,368	0	0

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY - 41 MINISTRY OF EDUCATION
PROGRAMME - 412 NATIONAL EDUCATION POLICY-IMPLEMENTATION AND SUPERVISION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		99,243	53,914	0	153,157	0	153,157	148,523	144,147	9,010	4,376
610	Appropriated Employment Expenditure	56,296	0	0	56,296	0	56,296	51,662	51,022	5,274	640
6111	Administrative	2,679	-811	-	1,868	-	1,868	882	882	986	0
6112	Senior Technical	26,820	49	-	26,869	-	26,869	26,537	26,400	469	137
6113	Other Technical and Craft Skilled	1,008	6	-	1,014	-	1,014	1,011	998	16	13
6114	Clerical and Office Support	5,002	756	-	5,758	-	5,758	5,381	5,331	427	50
6115	Semi-Skilled Operatives and Unskilled	1,011	-	-	1,011	-	1,011	783	623	388	160
6116	Contracted Employees	12,024	-	-	12,024	-	12,024	10,738	10,598	1,426	140
6131	Other Direct Labour Costs	100	-	-	100	-	100	80	69	31	11
6133	Benefits and Allowances	5,600	-	-	5,600	-	5,600	4,349	4,238	1,362	111
6134	National Insurance	2,052	-	-	2,052	-	2,052	1,901	1,883	169	18
620	Other Charges	42,947	53,914	0	96,861	0	96,861	96,861	93,125	3,736	3,736
6221	Drugs and Medical Supplies	175	-	-	175	-	175	175	165	10	10
6222	Field Materials and Supplies	1,295	-	-	1,295	-	1,295	1,295	1,285	10	10
6223	Office Materials and Supplies	2,450	-	-	2,450	-	2,450	2,450	2,444	6	6
6224	Print and Non-Print Materials	2,650	120	-	2,770	-	2,770	2,770	2,765	5	5
6231	Fuel and Lubricants	-	70	-	70	-	70	70	53	17	17
6241	Rental of Buildings	80	-	-	80	-	80	80	60	20	20
6242	Maintenance of Buildings	683	53,914	-	54,597	-	54,597	54,597	54,540	57	57
6243	Janitorial and Cleaning Supplies	388	-	-	388	-	388	388	335	53	53
6255	Maintenance of Other Infrastructure	65	-	-	65	-	65	65	0	65	65
6261	Local Travel and Subsistence	2,762	1,975	-	4,737	-	4,737	4,737	2,866	1,871	1,871
6263	Postage, Telex and Cablegrams	20	-	-	20	-	20	20	9	11	11
6271	Telephone Charges	1,496	766	-	2,262	-	2,262	2,262	2,261	1	1
6272	Electricity Charges	1,870	-	-	1,870	-	1,870	1,870	1,870	0	0
6273	Water Charges	363	-	-	363	-	363	363	363	0	0
6282	Equipment Maintenance	1,102	527	-	1,629	-	1,629	1,629	1,360	269	269
6283	Cleaning and Extermination Services	210	-	-	210	-	210	210	209	1	1
6284	Other	240	-	-	240	-	240	240	168	72	72
6291	National and Other Events	6,875	664	-	7,539	-	7,539	7,539	7,144	395	395
6293	Refreshment and Meals	1,032	-	-	1,032	-	1,032	1,032	959	73	73
6294	Other	52	-	-	52	-	52	52	40	12	12
6301	Education Subventions and Grants	375	-	-	375	-	375	375	317	58	58
6302	Training (including Scholarships)	18,764	-4,122	-	14,642	-	14,642	14,642	13,912	730	730

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY - 41 MINISTRY OF EDUCATION
PROGRAMME - 413 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		770,801	-4,661	0	766,140	0	766,140	761,405	751,371	14,769	10,034
610	Appropriated Employment Expenditure	101,619	1,768	0	103,387	0	103,387	97,953	94,554	8,833	3,399
6111	Administrative	10,200	-	-	10,200	-	10,200	9,636	9,636	564	0
6112	Senior Technical	6,312	162	-	6,474	-	6,474	6,474	6,474	0	0
6113	Other Technical and Craft Skilled	7,980	-	-	7,980	-	7,980	7,001	6,987	993	14
6114	Clerical and Office Support	34,344	-	-	34,344	-	34,344	33,635	33,482	862	153
6115	Semi-Skilled Operatives and Unskilled	10,324	617	-	10,941	-	10,941	10,813	10,705	236	108
6116	Contracted Employees	11,698	-	-	11,698	-	11,698	11,698	10,274	1,424	1,424
6117	Temporary Employees	2,373	1,767	-	4,140	-	4,140	4,140	2,620	1,520	1,520
6131	Other Direct Labour Costs	4,971	939	-	5,910	-	5,910	5,388	5,376	534	12
6133	Benefits and Allowances	7,945	-1,717	-	6,228	-	6,228	3,834	3,754	2,474	80
6134	National Insurance	5,472	-	-	5,472	-	5,472	5,334	5,246	226	88
620	Other Charges	669,182	-6,429	0	662,753	0	662,753	663,452	656,817	5,936	6,635
6221	Drugs and Medical Supplies	471	-	-	471	-	471	471	471	0	0
6222	Field Materials and Supplies	5,205	-1,233	-	3,972	-	3,972	3,972	3,869	103	103
6223	Office Materials and Supplies	9,875	-1,071	-	8,804	-	8,804	9,875	8,804	0	1,071
6224	Print and Non-Print Materials	316,500	7,767	-	324,267	-	324,267	324,267	324,261	6	6
6231	Fuel and Lubricants	4,275	-	-	4,275	-	4,275	4,275	4,275	0	0
6241	Rental of Buildings	3,940	-1,462	-	2,478	-	2,478	2,478	2,478	0	0
6242	Maintenance of Buildings	19,975	6,800	-	26,775	-	26,775	26,775	26,765	10	10
6243	Janitorial and Cleaning Supplies	1,385	-	-	1,385	-	1,385	1,385	1,366	19	19
6255	Maintenance of Other Infrastructure	3,599	-	-	3,599	-	3,599	3,599	3,584	15	15
6261	Local Travel and Subsistence	14,952	-	-	14,952	-	14,952	14,952	13,516	1,436	1,436
6263	Postage, Telex and Cablegrams	1,783	-	-	1,783	-	1,783	1,783	1,757	26	26
6264	Vehicle Spares and Maintenance	6,435	-	-	6,435	-	6,435	6,435	6,434	1	1
6265	Other Transport, Travel and Postage	12,690	-	-	12,690	-	12,690	12,690	12,415	275	275
6271	Telephone Charges	4,985	223	-	5,208	-	5,208	5,208	5,207	1	1
6272	Electricity Charges	20,060	-	-	20,060	-	20,060	20,060	20,060	0	0
6273	Water Charges	2,685	-	-	2,685	-	2,685	2,685	2,685	0	0
6281	Security Services	20,800	-	-	20,800	-	20,800	20,800	18,503	2,297	2,297
6282	Equipment Maintenance	14,090	-6,269	-	7,821	-	7,821	7,821	7,715	106	106
6283	Cleaning and Extermination Services	1,955	-235	-	1,720	-	1,720	1,548	1,278	442	270
6284	Other	49,450	12,919	-	62,369	-	62,369	62,369	61,896	473	473
6291	National and Other Events	450	-	-	450	-	450	450	296	154	154
6292	Dietary	100,000	-22,327	-	77,673	-	77,673	77,673	77,661	12	12
6293	Refreshment and Meals	1,832	-	-	1,832	-	1,832	1,832	1,778	54	54
6294	Other	1,430	-	-	1,430	-	1,430	1,430	1,393	37	37
6301	Education Subventions and Grants	47,500	-	-	47,500	-	47,500	47,500	47,499	1	1
6302	Training (including Scholarships)	2,860	-1,541	-	1,319	-	1,319	1,119	851	468	268

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY - 41 MINISTRY OF EDUCATION
PROGRAMME - 414 TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		426,596	4,661	0	431,257	0	431,257	417,108	404,107	27,150	13,001
610	Appropriated Employment Expenditure	160,827	-2,176	0	158,651	0	158,651	144,502	142,363	16,288	2,139
6111	Administrative	5,964	-	-	5,964	-	5,964	5,513	5,320	644	193
6112	Senior Technical	53,052	-5,080	-	47,972	-	47,972	46,709	46,426	1,546	283
6113	Other Technical and Craft Skilled	9,144	-1,697	-	7,447	-	7,447	6,788	6,783	664	5
6114	Clerical and Office Support	14,091	-	-	14,091	-	14,091	13,474	13,340	751	134
6115	Semi-Skilled Operatives and Unskilled	10,704	-	-	10,704	-	10,704	10,283	10,188	516	95
6116	Contracted Employees	21,000	5,279	-	26,279	-	26,279	26,279	25,543	736	736
6117	Temporary Employees	33,500	-678	-	32,822	-	32,822	25,581	25,024	7,798	557
6131	Other Direct Labour Costs	2,816	-	-	2,816	-	2,816	1,602	1,599	1,217	3
6133	Benefits and Allowances	4,700	-	-	4,700	-	4,700	2,432	2,393	2,307	39
6134	National Insurance	5,856	-	-	5,856	-	5,856	5,841	5,747	109	94
620	Other Charges	265,769	6,837	0	272,606	0	272,606	272,606	261,744	10,862	10,862
6221	Drugs and Medical Supplies	465	-	-	465	-	465	465	464	1	1
6222	Field Materials and Supplies	6,151	1,230	-	7,381	-	7,381	7,381	7,370	11	11
6223	Office Materials and Supplies	5,850	189	-	6,039	-	6,039	6,039	6,039	0	0
6224	Print and Non-Print Materials	9,602	1,199	-	10,801	-	10,801	10,801	10,749	52	52
6231	Fuel and Lubricants	2,075	-	-	2,075	-	2,075	2,075	2,075	0	0
6241	Rental of Buildings	3,490	-	-	3,490	-	3,490	3,490	3,490	0	0
6242	Maintenance of Buildings	18,913	976	-	19,889	-	19,889	19,889	16,660	3,229	3,229
6243	Janitorial and Cleaning Supplies	1,555	162	-	1,717	-	1,717	1,717	1,684	33	33
6255	Maintenance of Other Infrastructure	5,526	-657	-	4,869	-	4,869	4,869	3,854	1,015	1,015
6261	Local Travel and Subsistence	6,470	4,318	-	10,788	-	10,788	10,960	5,594	5,194	5,366
6263	Postage, Telex and Cablegrams	45	-	-	45	-	45	45	45	0	0
6264	Vehicle Spares and Maintenance	1,559	661	-	2,220	-	2,220	2,220	2,217	3	3
6265	Other Transport, Travel and Postage	95	-	-	95	-	95	95	95	0	0
6271	Telephone Charges	2,435	1,058	-	3,493	-	3,493	3,493	3,493	0	0
6272	Electricity Charges	14,526	8,689	-	23,215	-	23,215	23,215	23,215	0	0
6273	Water Charges	2,980	829	-	3,809	-	3,809	3,809	3,809	0	0
6281	Security Services	19,478	508	-	19,986	-	19,986	19,986	19,986	0	0
6282	Equipment Maintenance	5,740	2,428	-	8,168	-	8,168	8,168	8,061	107	107
6283	Cleaning and Extermination Services	2,135	110	-	2,245	-	2,245	2,245	1,996	249	249
6284	Other	6,310	-1,038	-	5,272	-	5,272	5,272	5,212	60	60
6291	National and Other Events	7,980	-500	-	7,480	-	7,480	7,480	7,461	19	19
6292	Dietary	41,850	4,089	-	45,939	-	45,939	45,767	45,764	175	3
6293	Refreshment and Meals	1,145	-	-	1,145	-	1,145	1,145	1,145	0	0
6294	Other	2,945	-626	-	2,319	-	2,319	2,319	2,299	20	20
6301	Education Subventions and Grants	33,850	-	-	33,850	-	33,850	33,850	33,477	373	373
6302	Training (including Scholarships)	62,599	-16,788	-	45,811	-	45,811	45,811	45,490	321	321

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY - 41 MINISTRY OF EDUCATION
PROGRAMME - 415 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,138,685	-53,914	0	3,084,771	0	3,084,771	2,966,722	2,928,818	155,953	37,904
610	Appropriated Employment Expenditure	1,577,009	0	0	1,577,009	0	1,577,009	1,458,960	1,432,589	144,420	26,371
6111	Administrative	265,862	-	-	265,862	-	265,862	239,717	239,443	26,419	274
6112	Senior Technical	722,854	-6,037	-	716,817	-	716,817	665,914	661,606	55,211	4,308
6113	Other Technical and Craft Skilled	255,147	-	-	255,147	-	255,147	237,713	235,086	20,061	2,627
6114	Clerical and Office Support	28,390	-	-	28,390	-	28,390	27,299	27,262	1,128	37
6115	Semi-Skilled Operatives and Unskilled	114,336	-	-	114,336	-	114,336	108,222	107,919	6,417	303
6116	Contracted Employees	1,344	2,296	-	3,640	-	3,640	2,696	2,677	963	19
6117	Temporary Employees	48,700	-5,270	-	43,430	-	43,430	29,290	28,782	14,648	508
6131	Other Direct Labour Costs	22,834	6,037	-	28,871	-	28,871	28,521	28,420	451	101
6133	Benefits and Allowances	19,838	2,974	-	22,812	-	22,812	22,812	5,227	17,585	17,585
6134	National Insurance	97,704	-	-	97,704	-	97,704	96,776	96,167	1,537	609
620	Other Charges	1,561,676	-53,914	0	1,507,762	0	1,507,762	1,507,762	1,496,229	11,533	11,533
6221	Drugs and Medical Supplies	1,054	-	-	1,054	-	1,054	1,054	1,041	13	13
6222	Field Materials and Supplies	39,020	-1,717	-	37,303	-	37,303	37,303	34,639	2,664	2,664
6223	Office Materials and Supplies	9,174	-	-	9,174	-	9,174	9,174	9,167	7	7
6224	Print and Non-Print Materials	18,050	-	-	18,050	-	18,050	18,050	18,029	21	21
6231	Fuel and Lubricants	1,195	-	-	1,195	-	1,195	1,195	1,080	115	115
6241	Rental of Buildings	5,557	-	-	5,557	-	5,557	5,557	5,083	474	474
6242	Maintenance of Buildings	231,103	-53,914	-	177,189	-	177,189	177,189	177,189	0	0
6243	Janitorial and Cleaning Supplies	7,175	-	-	7,175	-	7,175	7,175	6,463	712	712
6255	Maintenance of Other Infrastructure	40,271	-	-	40,271	-	40,271	40,271	40,271	0	0
6261	Local Travel and Subsistence	4,855	-	-	4,855	-	4,855	4,855	3,897	958	958
6263	Postage, Telex and Cablegrams	120	-	-	120	-	120	120	106	14	14
6264	Vehicle Spares and Maintenance	2,584	-	-	2,584	-	2,584	2,584	2,564	20	20
6271	Telephone Charges	4,758	-	-	4,758	-	4,758	4,758	4,758	0	0
6272	Electricity Charges	39,990	-	-	39,990	-	39,990	39,990	39,990	0	0
6273	Water Charges	19,802	-	-	19,802	-	19,802	19,802	19,802	0	0
6281	Security Services	127,078	-	-	127,078	-	127,078	127,078	121,676	5,402	5,402
6282	Equipment Maintenance	12,697	2,214	-	14,911	-	14,911	14,911	14,630	281	281
6283	Cleaning and Extermination Services	15,155	4,047	-	19,202	-	19,202	19,202	19,124	78	78
6284	Other	1,859	-	-	1,859	-	1,859	1,859	1,858	1	1
6291	National and Other Events	5,952	-	-	5,952	-	5,952	5,952	5,713	239	239
6292	Dietary	900	-	-	900	-	900	900	900	0	0
6293	Refreshment and Meals	675	-	-	675	-	675	675	675	0	0
6294	Other	465	-	-	465	-	465	465	447	18	18
6301	Education Subventions and Grants	952,637	-2,330	-	950,307	-	950,307	950,307	949,937	370	370
6302	Training (including Scholarships)	19,550	-2,214	-	17,336	-	17,336	17,336	17,190	146	146

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE, YOUTH AND SPORTS
PROGRAMME - 441 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		95,735	682	0	96,417	0	96,417	96,398	96,234	183	164
610	Appropriated Employment Expenditure	55,045	682	0	55,727	0	55,727	55,708	55,588	139	120
6111	Administrative	3,159	-48	-	3,111	-	3,111	3,111	3,111	0	0
6113	Other Technical and Craft Skilled	3,264	-264	-	3,000	-	3,000	3,000	3,000	0	0
6114	Clerical and Office Support	10,861	-	-	10,861	-	10,861	10,861	10,856	5	5
6115	Semi-Skilled Operatives and Unskilled	1,092	-	-	1,092	-	1,092	1,092	1,059	33	33
6116	Contracted Employees	33,189	-	-	33,189	-	33,189	33,189	33,184	5	5
6131	Other Direct Labour Costs	832	806	-	1,638	-	1,638	1,638	1,634	4	4
6133	Benefits and Allowances	1,316	40	-	1,356	-	1,356	1,348	1,346	10	2
6134	National Insurance	1,332	148	-	1,480	-	1,480	1,469	1,398	82	71
620	Other Charges	40,690	0	0	40,690	0	40,690	40,690	40,646	44	44
6221	Drugs and Medical Supplies	30	-	-	30	-	30	30	29	1	1
6222	Field Materials and Supplies	35	-	-	35	-	35	35	30	5	5
6223	Office Materials and Supplies	2,510	-	-	2,510	-	2,510	2,510	2,509	1	1
6224	Print and Non-Print Materials	600	-	-	600	-	600	600	600	0	0
6231	Fuel and Lubricants	1,750	523	-	2,273	-	2,273	2,273	2,273	0	0
6242	Maintenance of Buildings	4,930	-	-	4,930	-	4,930	4,930	4,929	1	1
6243	Janitorial and Cleaning Supplies	695	-	-	695	-	695	695	694	1	1
6255	Maintenance of Other Infrastructure	820	-393	-	427	-	427	427	426	1	1
6261	Local Travel and Subsistence	1,030	-	-	1,030	-	1,030	1,030	1,030	0	0
6263	Postage, Telex and Cablegrams	36	-	-	36	-	36	36	15	21	21
6264	Vehicle Spares and Maintenance	4,335	-	-	4,335	-	4,335	4,335	4,331	4	4
6271	Telephone Charges	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
6272	Electricity Charges	9,550	-	-	9,550	-	9,550	9,550	9,550	0	0
6273	Water Charges	250	-	-	250	-	250	250	250	0	0
6281	Security Services	5,500	-	-	5,500	-	5,500	5,500	5,497	3	3
6282	Equipment Maintenance	1,000	-130	-	870	-	870	870	867	3	3
6283	Cleaning and Extermination Services	510	-	-	510	-	510	510	509	1	1
6284	Other	2,700	-	-	2,700	-	2,700	2,700	2,700	0	0
6291	National and Other Events	930	-	-	930	-	930	930	929	1	1
6293	Refreshment and Meals	725	-	-	725	-	725	725	725	0	0
6294	Other	954	-	-	954	-	954	954	953	1	1

MR. K. BOOKER
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE, YOUTH AND SPORTS

PROGRAMME - 442 CULTURE

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		143,075	-682	0	142,393	0	142,393	142,359	142,264	129	95
610	Appropriated Employment Expenditure	55,803	-682	0	55,121	0	55,121	55,087	55,056	65	31
6111	Administrative	4,392	-765	-	3,627	-	3,627	3,627	3,627	0	0
6112	Senior Technical	2,100	-	-	2,100	-	2,100	2,100	2,100	0	0
6113	Other Technical and Craft Skilled	9,288	-	-	9,288	-	9,288	9,288	9,278	10	10
6114	Clerical and Office Support	3,744	-	-	3,744	-	3,744	3,727	3,727	17	0
6115	Semi-Skilled Operatives and Unskilled	8,187	591	-	8,778	-	8,778	8,778	8,778	0	0
6116	Contracted Employees	20,485	-600	-	19,885	-	19,885	19,885	19,879	6	6
6117	Temporary Employees	2,460	600	-	3,060	-	3,060	3,060	3,059	1	1
6131	Other Direct Labour Costs	813	235	-	1,048	-	1,048	1,033	1,033	15	0
6133	Benefits and Allowances	2,407	-793	-	1,614	-	1,614	1,614	1,605	9	9
6134	National Insurance	1,927	50	-	1,977	-	1,977	1,975	1,970	7	5
620	Other Charges	87,272	0	0	87,272	0	87,272	87,272	87,208	64	64
6221	Drugs and Medical Supplies	58	-	-	58	-	58	58	58	0	0
6222	Field Materials and Supplies	333	-	-	333	-	333	333	332	1	1
6223	Office Materials and Supplies	884	-	-	884	-	884	884	884	0	0
6224	Print and Non-Print Materials	2,190	-	-	2,190	-	2,190	2,190	2,189	1	1
6231	Fuel and Lubricants	115	-	-	115	-	115	115	115	0	0
6242	Maintenance of Buildings	2,860	-	-	2,860	-	2,860	2,860	2,857	3	3
6243	Janitorial and Cleaning Supplies	615	-	-	615	-	615	615	615	0	0
6255	Maintenance of Other Infrastructure	995	-	-	995	-	995	995	994	1	1
6261	Local Travel and Subsistence	1,390	-	-	1,390	-	1,390	1,390	1,389	1	1
6263	Postage, Telex and Cablegrams	40	-	-	40	-	40	40	38	2	2
6265	Other Transport, Travel and Postage	420	-	-	420	-	420	420	407	13	13
6271	Telephone Charges	1,110	-	-	1,110	-	1,110	1,110	1,110	0	0
6272	Electricity Charges	4,890	-	-	4,890	-	4,890	4,890	4,890	0	0
6273	Water Charges	1,030	-	-	1,030	-	1,030	1,030	1,030	0	0
6281	Security Services	20,009	-	-	20,009	-	20,009	20,009	19,973	36	36
6282	Equipment Maintenance	2,278	-	-	2,278	-	2,278	2,278	2,276	2	2
6283	Cleaning and Extermination Services	1,710	-	-	1,710	-	1,710	1,710	1,710	0	0
6284	Other	4,980	-	-	4,980	-	4,980	4,980	4,979	1	1
6291	National and Other Events	22,040	-	-	22,040	-	22,040	22,040	22,039	1	1
6293	Refreshment and Meals	505	-	-	505	-	505	505	505	0	0
6294	Other	1,204	-	-	1,204	-	1,204	1,204	1,204	0	0
6302	Training (including Scholarships)	1,695	-	-	1,695	-	1,695	1,695	1,693	2	2
6321	Subsidies & Contributions to Local Orgs	15,497	-	-	15,497	-	15,497	15,497	15,497	0	0
6322	Subsidies & Contributions to International Orgs	424	-	-	424	-	424	424	424	0	0

MR. K. BOOKER
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE, YOUTH AND SPORTS

PROGRAMME - 443 YOUTH

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		43,799	0	0	43,799	0	43,799	43,043	42,601	1,198	442
610	Appropriated Employment Expenditure	15,768	0	0	15,768	0	15,768	15,012	14,731	1,037	281
6111	Administrative	2,316	-	-	2,316	-	2,316	2,108	1,929	387	179
6112	Senior Technical	1,644	-300	-	1,344	-	1,344	1,088	1,088	256	0
6113	Other Technical and Craft Skilled	1,656	-	-	1,656	-	1,656	1,635	1,635	21	0
6114	Clerical and Office Support	948	-	-	948	-	948	730	730	218	0
6115	Semi-Skilled Operatives and Unskilled	336	-	-	336	-	336	334	306	30	28
6116	Contracted Employees	5,340	-	-	5,340	-	5,340	5,340	5,328	12	12
6117	Temporary Employees	1,141	300	-	1,441	-	1,441	1,441	1,440	1	1
6131	Other Direct Labour Costs	34	102	-	136	-	136	136	136	0	0
6133	Benefits and Allowances	1,869	-102	-	1,767	-	1,767	1,767	1,723	44	44
6134	National Insurance	484	-	-	484	-	484	433	416	68	17
620	Other Charges	28,031	0	0	28,031	0	28,031	28,031	27,870	161	161
6221	Drugs and Medical Supplies	25	-	-	25	-	25	25	25	0	0
6222	Field Materials and Supplies	534	-	-	534	-	534	534	532	2	2
6223	Office Materials and Supplies	465	-	-	465	-	465	465	461	4	4
6224	Print and Non-Print Materials	410	-	-	410	-	410	410	409	1	1
6242	Maintenance of Buildings	1,000	-	-	1,000	-	1,000	1,000	999	1	1
6243	Janitorial and Cleaning Supplies	135	-	-	135	-	135	135	134	1	1
6255	Maintenance of Other Infrastructure	100	-	-	100	-	100	100	96	4	4
6261	Local Travel and Subsistence	1,207	-	-	1,207	-	1,207	1,207	1,207	0	0
6263	Postage, Telex and Cablegrams	37	-	-	37	-	37	37	3	34	34
6264	Vehicle Spares and Maintenance	60	-	-	60	-	60	60	23	37	37
6265	Other Transport, Travel and Postage	400	-	-	400	-	400	400	358	42	42
6271	Telephone Charges	100	-	-	100	-	100	100	100	0	0
6272	Electricity Charges	500	-	-	500	-	500	500	500	0	0
6273	Water Charges	148	-	-	148	-	148	148	148	0	0
6281	Security Services	4,000	-	-	4,000	-	4,000	4,000	3,982	18	18
6282	Equipment Maintenance	300	-	-	300	-	300	300	299	1	1
6283	Cleaning and Extermination Services	130	-	-	130	-	130	130	130	0	0
6284	Other	200	-	-	200	-	200	200	199	1	1
6291	National and Other Events	6,350	-	-	6,350	-	6,350	6,350	6,348	2	2
6293	Refreshment and Meals	95	-	-	95	-	95	95	95	0	0
6294	Other	2,055	-	-	2,055	-	2,055	2,055	2,055	2	2
6302	Training (including Scholarships)	5,000	-	-	5,000	-	5,000	5,000	4,998	2	2
6321	Subsidies & Contributions to Local Orgs	2,120	-	-	2,120	-	2,120	2,120	2,120	0	0
6322	Subsidies & Contributions to International Orgs	2,660	-	-	2,660	-	2,660	2,660	2,651	9	9

MR. K. BOOKER
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE, YOUTH AND SPORTS
PROGRAMME - 444 SPORTS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		64,704	0	0	64,704	0	64,704	64,704	64,703	1	1
610	Appropriated Employment Expenditure	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	-	-	-	0	-	0	0	0	0	0
6117	Temporary Employees	-	-	-	0	-	0	0	0	0	0
6131	Other Direct Labour Costs	-	-	-	0	-	0	0	0	0	0
6133	Benefits and Allowances	-	-	-	0	-	0	0	0	0	0
6134	National Insurance	-	-	-	0	-	0	0	0	0	0
620	Other Charges	64,704	0	0	64,704	0	64,704	64,704	64,703	1	1
6321	Subsidies & Contributions to Local Orgs	64,704	-	-	64,704	-	64,704	64,704	64,703	1	1

MR. K. BOOKER
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE, YOUTH AND SPORTS
PROGRAMME - 445 YOUTH ENTREPRENEURIAL SKILLS TRAINING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		175,469	0	0	175,469	0	175,469	175,078	174,902	567	176
610	Appropriated Employment Expenditure	87,552	0	0	87,552	0	87,552	87,181	87,130	422	51
6111	Administrative	1,272	-7	-	1,265	-	1,265	1,227	1,227	38	0
6112	Senior Technical	4,704	-218	-	4,486	-	4,486	4,486	4,486	0	0
6113	Other Technical and Craft Skilled	3,516	-344	-	3,172	-	3,172	3,172	3,162	10	10
6114	Clerical and Office Support	6,652	-279	-	6,373	-	6,373	6,373	6,373	0	0
6115	Semi-Skilled Operatives and Unskilled	2,848	-342	-	2,506	-	2,506	2,506	2,506	0	0
6116	Contracted Employees	63,634	1,080	-	64,714	-	64,714	64,622	64,605	109	17
6131	Other Direct Labour Costs	300	110	-	410	-	410	410	405	5	5
6133	Benefits and Allowances	3,025	-	-	3,025	-	3,025	3,025	3,006	19	19
6134	National Insurance	1,601	-	-	1,601	-	1,601	1,360	1,360	241	0
620	Other Charges	87,917	0	0	87,917	0	87,917	87,897	87,772	145	125
6221	Drugs and Medical Supplies	600	-	-	600	-	600	600	595	5	5
6222	Field Materials and Supplies	550	-	-	550	-	550	550	541	9	9
6223	Office Materials and Supplies	1,000	-	-	1,000	-	1,000	1,000	999	1	1
6224	Print and Non-Print Materials	1,300	-	-	1,300	-	1,300	1,300	1,296	4	4
6231	Fuel and Lubricants	7,200	-	-	7,200	-	7,200	7,200	7,197	3	3
6242	Maintenance of Buildings	7,500	-	-	7,500	-	7,500	7,500	7,495	5	5
6243	Janitorial and Cleaning Supplies	640	-	-	640	-	640	640	638	2	2
6251	Maintenance of Roads	400	-	-	400	-	400	400	399	1	1
6252	Maintenance of Bridges	200	-	-	200	-	200	200	198	2	2
6253	Maintenance of Drainage and Irrigation Works	700	-	-	700	-	700	700	696	4	4
6255	Maintenance of Other Infrastructure	1,200	-	-	1,200	-	1,200	1,200	1,196	4	4
6261	Local Travel and Subsistence	2,000	-	-	2,000	-	2,000	2,000	1,999	1	1
6263	Postage, Telex and Cablegrams	100	-	-	100	-	100	80	41	59	39
6264	Vehicle Spares and Maintenance	3,000	-	-	3,000	-	3,000	3,000	2,986	14	14
6265	Other Transport, Travel and Postage	1,800	-	-	1,800	-	1,800	1,800	1,794	6	6
6271	Telephone Charges	1,070	-	-	1,070	-	1,070	1,070	1,070	0	0
6272	Electricity Charges	2,400	-	-	2,400	-	2,400	2,400	2,400	0	0
6273	Water Charges	500	-	-	500	-	500	500	500	0	0
6281	Security Services	9,000	-	-	9,000	-	9,000	9,000	8,998	2	2
6282	Equipment Maintenance	1,600	-	-	1,600	-	1,600	1,600	1,597	3	3
6283	Cleaning and Extermination Services	1,400	-	-	1,400	-	1,400	1,400	1,390	10	10
6284	Other	265	-	-	265	-	265	265	262	3	3
6291	National and Other Events	420	-	-	420	-	420	420	418	2	2
6292	Dietary	26,800	-	-	26,800	-	26,800	26,800	26,799	1	1
6293	Refreshment and Meals	110	-	-	110	-	110	110	110	0	0
6294	Other	16,012	-	-	16,012	-	16,012	16,012	16,009	3	3
6302	Training (including Scholarships)	150	-	-	150	-	150	150	149	1	1

MR. K. BOOKER
HEAD OF BUDGET AGENCY

AGENCY - 45 MINISTRY OF HOUSING & WATER
PROGRAMME - 451 HOUSING & WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		352,389	0	0	352,389	180,000	532,389	532,046	530,020	2,369	2,026
610	Appropriated Employment Expenditure	9,960	0	0	9,960	0	9,960	9,617	9,452	508	165
6111	Administrative	5,400	-	-	5,400	-	5,400	5,400	5,398	2	2
6114	Clerical and Office Support	1,560	-	-	1,560	-	1,560	1,560	1,560	0	0
6115	Semi-Skilled Operatives and Unskilled	576	-	-	576	-	576	576	576	0	0
6116	Contracted Employees	1,020	-	-	1,020	-	1,020	792	773	247	19
6131	Other Direct Labour Costs	224	-	-	224	-	224	224	83	141	141
6133	Benefits and Allowances	820	-	-	820	-	820	721	719	101	2
6134	National Insurance	360	-	-	360	-	360	344	343	17	1
620	Other Charges	342,429	0	0	342,429	180,000	522,429	522,429	520,568	1,861	1,861
6221	Drugs and Medical Supplies	146	-	-	146	-	146	146	146	0	0
6222	Field Materials and Supplies	117	-	-	117	-	117	117	89	28	28
6223	Office Materials and Supplies	2,448	-205	-	2,243	-	2,243	2,243	2,243	0	0
6224	Print and Non-Print Materials	768	-	-	768	-	768	768	767	1	1
6231	Fuel and Lubricants	1,531	-125	-	1,406	-	1,406	1,406	1,333	73	73
6242	Maintenance of Buildings	880	-	-	880	-	880	880	561	319	319
6243	Janitorial and Cleaning Supplies	564	-	-	564	-	564	564	563	1	1
6261	Local Travel and Subsistence	419	125	-	544	-	544	544	543	1	1
6263	Postage, Telex and Cablegrams	11	-	-	11	-	11	11	6	5	5
6264	Vehicle Spares and Maintenance	850	305	-	1,155	-	1,155	1,155	1,150	5	5
6265	Other Transport, Travel and Postage	130	-	-	130	-	130	130	130	0	0
6271	Telephone Charges	1,620	-	-	1,620	-	1,620	1,620	1,511	109	109
6272	Electricity Charges	3,120	-200	-	2,920	-	2,920	2,920	1,756	1,164	1,164
6273	Water Charges	420	-	-	420	-	420	420	420	0	0
6281	Security Services	3,600	-	-	3,600	-	3,600	3,600	3,479	121	121
6282	Equipment Maintenance	462	-	-	462	-	462	462	462	0	0
6283	Cleaning and Extermination Services	243	-	-	243	-	243	243	243	0	0
6284	Other	358	-	-	358	-	358	358	338	20	20
6291	National and Other Events	425	100	-	525	-	525	525	511	14	14
6293	Refreshment and Meals	506	-	-	506	-	506	506	506	0	0
6294	Other	355	-	-	355	-	355	355	355	0	0
6302	Training (including Scholarships)	165	-	-	165	-	165	165	165	0	0
6321	Subsidies & Contributions to Local Orgs	323,291	-	-	323,291	180,000	503,291	503,291	503,291	0	0

MS. C. MOORE
HEAD OF BUDGET AGENCY

AGENCY - 46 GEORGETOWN PUBLIC HOSPITAL CORPORATION
PROGRAMME - 461 PUBLIC HOSPITAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,949,897	785	0	1,950,682	0	1,950,682	1,949,740	1,943,655	7,027	6,085
610	Appropriated Employment Expenditure	922,484	0	0	922,484	0	922,484	922,323	916,553	5,931	5,770
6111	Administrative	10,441	-2,000	-	8,441	-	8,441	8,366	8,134	307	232
6112	Senior Technical	97,986	-9,500	-	88,486	-	88,486	88,486	86,167	2,319	2,319
6113	Other Technical and Craft Skilled	105,170	-4,800	-	100,370	-	100,370	100,285	100,013	357	272
6114	Clerical and Office Support	42,966	3,310	-	46,276	-	46,276	46,276	45,195	1,081	1,081
6115	Semi-Skilled Operatives and Unskilled	173,980	6,138	-	180,118	-	180,118	180,118	179,796	322	322
6116	Contracted Employees	285,975	7,760	-	293,735	-	293,735	293,734	293,018	717	716
6131	Other Direct Labour Costs	75,400	5,092	-	80,492	-	80,492	80,492	79,847	645	645
6133	Benefits and Allowances	88,565	-6,000	-	82,565	-	82,565	82,565	82,558	7	7
6134	National Insurance	42,001	-	-	42,001	-	42,001	42,001	41,825	176	176
620	Other Charges	1,027,413	785	0	1,028,198	0	1,028,198	1,027,417	1,027,102	1,096	315
6221	Drugs and Medical Supplies	460,640	38,403	-	499,043	-	499,043	499,043	499,025	18	18
6222	Field Materials and Supplies	4,000	-2,300	-	1,700	-	1,700	915	915	785	0
6223	Office Materials and Supplies	15,925	-1,639	-	14,286	-	14,286	14,287	14,285	1	2
6224	Print and Non-Print Materials	7,831	-2,662	-	5,169	-	5,169	5,169	5,153	16	16
6231	Fuel and Lubricants	31,922	-5,934	-	25,988	-	25,988	25,989	25,988	0	1
6241	Rental of Buildings	14,000	766	-	14,766	-	14,766	14,766	14,766	0	0
6242	Maintenance of Buildings	20,760	-2,190	-	18,570	-	18,570	18,570	18,569	1	1
6243	Janitorial and Cleaning Supplies	19,219	-8,179	-	11,040	-	11,040	11,040	11,030	10	10
6255	Maintenance of Other Infrastructure	2,200	-1,921	-	279	-	279	279	279	0	0
6261	Local Travel and Subsistence	1,556	528	-	2,084	-	2,084	2,084	2,083	1	1
6263	Postage, Telex and Cablegrams	30	28	-	58	-	58	58	51	7	7
6264	Vehicle Spares and Maintenance	1,500	-81	-	1,419	-	1,419	1,419	1,401	18	18
6271	Telephone Charges	7,351	-3,588	-	3,763	-	3,763	3,763	3,763	0	0
6272	Electricity Charges	215,339	-3	-	215,336	-	215,336	215,336	215,336	0	0
6273	Water Charges	9,904	144	-	10,048	-	10,048	10,048	10,048	0	0
6281	Security Services	25,116	-8,280	-	16,836	-	16,836	16,837	16,778	58	59
6282	Equipment Maintenance	72,930	-1,258	-	71,672	-	71,672	71,672	71,672	0	0
6283	Cleaning and Extermination Services	23,098	42	-	23,140	-	23,140	23,140	23,075	65	65
6284	Other	45,920	4,570	-	50,490	-	50,490	50,490	50,486	4	4
6291	National and Other Events	918	134	-	1,052	-	1,052	1,052	1,021	31	31
6292	Dietary	41,000	-4,759	-	36,241	-	36,241	36,242	36,231	10	11
6293	Refreshment and Meals	1,838	435	-	2,273	-	2,273	2,273	2,273	0	0
6302	Training (including Scholarships)	4,416	-1,471	-	2,945	-	2,945	2,945	2,874	71	71

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 471 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		447,308	-1	0	447,307	0	447,307	444,134	439,919	7,388	4,215
610	Appropriated Employment Expenditure	101,252	0	0	101,252	0	101,252	99,251	97,631	3,621	1,620
6111	Administrative	16,160	-264	-	15,896	-	15,896	15,896	15,896	0	0
6112	Senior Technical	16,877	-	-	16,877	-	16,877	16,877	16,848	29	29
6113	Other Technical and Craft Skilled	2,381	542	-	2,923	-	2,923	2,919	2,870	53	49
6114	Clerical and Office Support	18,478	-217	-	18,261	-	18,261	18,261	18,209	52	52
6115	Semi-Skilled Operatives and Unskilled	6,095	-208	-	5,887	-	5,887	5,393	5,264	623	129
6116	Contracted Employees	24,240	-	-	24,240	-	24,240	24,240	23,531	709	709
6117	Temporary Employees	505	147	-	652	-	652	505	495	157	10
6131	Other Direct Labour Costs	5,095	-	-	5,095	-	5,095	3,755	3,587	1,508	168
6133	Benefits and Allowances	7,223	-	-	7,223	-	7,223	7,223	6,825	398	398
6134	National Insurance	4,198	-	-	4,198	-	4,198	4,182	4,106	92	76
620	Other Charges	346,056	-1	0	346,055	0	346,055	344,883	342,288	3,767	2,595
6221	Drugs and Medical Supplies	55,000	4,493	-	59,493	-	59,493	59,493	59,493	0	0
6222	Field Materials and Supplies	1,598	-408	-	1,190	-	1,190	1,190	1,090	100	100
6223	Office Materials and Supplies	7,378	-138	-	7,240	-	7,240	7,058	7,058	182	0
6224	Print and Non-Print Materials	6,402	-18	-	6,384	-	6,384	6,174	6,174	210	0
6231	Fuel and Lubricants	5,801	-500	-	5,301	-	5,301	5,301	5,301	0	0
6241	Rental of Buildings	4,560	-883	-	3,677	-	3,677	3,677	2,542	1,135	1,135
6242	Maintenance of Buildings	15,846	-1,344	-	14,502	-	14,502	14,502	14,502	0	0
6243	Janitorial and Cleaning Supplies	1,050	200	-	1,250	-	1,250	1,050	1,050	200	0
6252	Maintenance of Bridges	-	-	-	0	-	0	0	0	0	0
6255	Maintenance of Other Infrastructure	3,012	-1,519	-	1,493	-	1,493	1,356	1,356	137	0
6261	Local Travel and Subsistence	5,081	-	-	5,081	-	5,081	5,081	5,053	28	28
6263	Postage, Telex and Cablegrams	323	-176	-	147	-	147	147	147	0	0
6264	Vehicle Spares and Maintenance	5,396	-	-	5,396	-	5,396	5,396	5,386	10	10
6265	Other Transport, Travel and Postage	1,000	-87	-	913	-	913	913	913	0	0
6271	Telephone Charges	8,750	-	-	8,750	-	8,750	8,750	8,750	0	0
6272	Electricity Charges	13,538	-	-	13,538	-	13,538	13,538	13,311	227	227
6273	Water Charges	1,500	-260	-	1,240	-	1,240	1,035	974	266	61
6281	Security Services	23,486	-	-	23,486	-	23,486	23,486	22,545	941	941
6282	Equipment Maintenance	7,254	-296	-	6,958	-	6,958	6,913	6,858	100	55
6283	Cleaning and Extermination Services	1,374	9	-	1,383	-	1,383	1,383	1,383	0	0
6284	Other	4,243	1,183	-	5,426	-	5,426	5,426	5,426	0	0
6291	National and Other Events	2,605	-	-	2,605	-	2,605	2,605	2,593	12	12
6293	Refreshment and Meals	2,800	-	-	2,800	-	2,800	2,800	2,774	26	26
6294	Other	89,412	-	-	89,412	-	89,412	89,412	89,412	0	0
6302	Training (including Scholarships)	1,716	-257	-	1,459	-	1,459	1,266	1,266	193	0
6321	Subsidies & Contributions to Local Orgs	25,009	-	-	25,009	-	25,009	25,009	25,009	0	0
6322	Subsidies & Contributions to International Orgs	51,922	-	-	51,922	-	51,922	51,922	51,922	0	0

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 472 DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		313,985	-230	0	313,755	0	313,755	310,596	305,706	8,049	4,890
610	Appropriated Employment Expenditure	117,949	-229	0	117,720	0	117,720	114,561	110,500	7,220	4,061
6111	Administrative	720	-	-	720	-	720	661	661	59	0
6112	Senior Technical	29,501	486	-	29,987	-	29,987	29,987	29,720	267	267
6113	Other Technical and Craft Skilled	12,657	-815	-	11,842	-	11,842	10,771	10,387	1,455	384
6114	Clerical and Office Support	6,862	-	-	6,862	-	6,862	6,402	6,394	468	8
6115	Semi-Skilled Operatives and Unskilled	29,927	-500	-	29,427	-	29,427	29,427	29,213	214	214
6116	Contracted Employees	12,940	600	-	13,540	-	13,540	13,540	13,468	72	72
6117	Temporary Employees	523	-	-	523	-	523	358	20	503	338
6131	Other Direct Labour Costs	4,964	-	-	4,964	-	4,964	4,487	3,469	1,495	1,018
6133	Benefits and Allowances	14,780	-	-	14,780	-	14,780	13,940	12,229	2,551	1,711
6134	National Insurance	5,075	-	-	5,075	-	5,075	4,988	4,939	136	49
620	Other Charges	196,036	-1	0	196,035	0	196,035	196,035	195,206	829	829
6221	Drugs and Medical Supplies	100,911	13,927	-	114,838	-	114,838	114,838	114,838	0	0
6222	Field Materials and Supplies	4,103	-2,580	-	1,523	-	1,523	1,523	1,522	1	1
6223	Office Materials and Supplies	5,082	-797	-	4,285	-	4,285	4,285	4,235	50	50
6224	Print and Non-Print Materials	8,337	-305	-	8,032	-	8,032	8,032	8,032	0	0
6231	Fuel and Lubricants	7,629	-250	-	7,379	-	7,379	7,379	7,379	0	0
6242	Maintenance of Buildings	8,732	-3,113	-	5,619	-	5,619	5,619	5,619	0	0
6243	Janitorial and Cleaning Supplies	957	200	-	1,157	-	1,157	1,157	1,138	19	19
6255	Maintenance of Other Infrastructure	950	-285	-	665	-	665	665	625	40	40
6261	Local Travel and Subsistence	21,617	-5,822	-	15,795	-	15,795	15,795	15,793	2	2
6263	Postage, Telex and Cablegrams	100	-30	-	70	-	70	70	70	0	0
6264	Vehicle Spares and Maintenance	3,524	932	-	4,456	-	4,456	4,456	4,456	0	0
6265	Other Transport, Travel and Postage	500	-232	-	268	-	268	268	35	233	233
6271	Telephone Charges	1,780	-	-	1,780	-	1,780	1,780	1,780	0	0
6272	Electricity Charges	3,491	-	-	3,491	-	3,491	3,491	3,481	10	10
6273	Water Charges	110	-45	-	65	-	65	65	65	0	0
6281	Security Services	3,292	243	-	3,535	-	3,535	3,535	3,411	124	124
6282	Equipment Maintenance	2,500	-689	-	1,811	-	1,811	1,811	1,581	230	230
6283	Cleaning and Extermination Services	980	-33	-	947	-	947	947	865	82	82
6284	Other	2,000	527	-	2,527	-	2,527	2,527	2,527	0	0
6291	National and Other Events	4,820	-67	-	4,753	-	4,753	4,753	4,753	0	0
6293	Refreshment and Meals	664	-	-	664	-	664	664	652	12	12
6302	Training (including Scholarships)	9,337	-1,314	-	8,023	-	8,023	8,023	7,997	26	26
6321	Subsidies & Contributions to Local Orgs	4,620	-268	-	4,352	-	4,352	4,352	4,352	0	0

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 473 PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		229,041	-1,049	0	227,992	0	227,992	227,092	224,282	3,710	2,810
610	Appropriated Employment Expenditure	64,315	-1,050	0	63,265	0	63,265	63,077	61,539	1,726	1,538
6111	Administrative	1,540	-471	-	1,069	-	1,069	838	838	231	0
6112	Senior Technical	20,516	-1,742	-	18,774	-	18,774	18,774	18,735	39	39
6113	Other Technical and Craft Skilled	6,168	-	-	6,168	-	6,168	6,168	6,164	4	4
6114	Clerical and Office Support	1,825	247	-	2,072	-	2,072	2,250	2,067	5	183
6115	Semi-Skilled Operatives and Unskilled	7,575	-1,354	-	6,221	-	6,221	6,162	6,162	59	0
6116	Contracted Employees	15,459	1,353	-	16,812	-	16,812	16,812	16,668	144	144
6117	Temporary Employees	568	484	-	1,052	-	1,052	1,052	898	154	154
6131	Other Direct Labour Costs	2,548	453	-	3,001	-	3,001	3,001	2,534	467	467
6133	Benefits and Allowances	5,695	-	-	5,695	-	5,695	5,619	5,227	468	392
6134	National Insurance	2,421	-20	-	2,401	-	2,401	2,401	2,246	155	155
620	Other Charges	164,726	1	0	164,727	0	164,727	164,015	162,743	1,984	1,272
6221	Drugs and Medical Supplies	100,524	10,293	-	110,817	-	110,817	110,817	110,817	0	0
6222	Field Materials and Supplies	1,309	-468	-	841	-	841	841	751	90	90
6223	Office Materials and Supplies	2,737	-	-	2,737	-	2,737	2,193	2,177	560	16
6224	Print and Non-Print Materials	5,277	-2,714	-	2,563	-	2,563	2,563	1,936	627	627
6231	Fuel and Lubricants	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6241	Rental of Buildings	1,080	-77	-	1,003	-	1,003	847	770	233	77
6242	Maintenance of Buildings	2,500	-71	-	2,429	-	2,429	2,429	2,429	0	0
6243	Janitorial and Cleaning Supplies	327	-	-	327	-	327	315	315	12	0
6255	Maintenance of Other Infrastructure	100	-89	-	11	-	11	11	10	1	1
6261	Local Travel and Subsistence	3,866	-1,594	-	2,272	-	2,272	2,272	2,007	265	265
6263	Postage, Telex and Cablegrams	40	-22	-	18	-	18	18	0	18	18
6264	Vehicle Spares and Maintenance	1,118	-	-	1,118	-	1,118	1,118	1,118	0	0
6265	Other Transport, Travel and Postage	525	-454	-	71	-	71	71	71	0	0
6271	Telephone Charges	602	-	-	602	-	602	602	602	0	0
6272	Electricity Charges	3,389	-	-	3,389	-	3,389	3,389	3,389	0	0
6273	Water Charges	1,325	-279	-	1,046	-	1,046	1,046	1,046	0	0
6281	Security Services	3,540	-	-	3,540	-	3,540	3,540	3,540	0	0
6282	Equipment Maintenance	3,360	-1,280	-	2,080	-	2,080	2,080	1,905	175	175
6283	Cleaning and Extermination Services	1,250	-60	-	1,190	-	1,190	1,190	1,190	0	0
6284	Other	518	-	-	518	-	518	518	517	1	1
6291	National and Other Events	3,970	-31	-	3,939	-	3,939	3,939	3,939	0	0
6292	Dietary	5,054	-	-	5,054	-	5,054	5,054	5,054	0	0
6293	Refreshment and Meals	468	-	-	468	-	468	468	466	2	2
6294	Other	1,450	-848	-	602	-	602	602	602	0	0
6302	Training (including Scholarships)	18,547	-1,955	-	16,592	-	16,592	16,592	16,592	0	0
6321	Subsidies & Contributions to Local Orgs	350	-350	-	0	-	0	0	0	0	0

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 474 REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		651,714	2,131	0	653,845	0	653,845	653,625	652,509	1,336	1,116
610	Appropriated Employment Expenditure	53,379	2,131	0	55,510	0	55,510	55,290	54,206	1,304	1,084
6112	Senior Technical	11,760	85	-	11,845	-	11,845	11,845	11,797	48	48
6113	Other Technical and Craft Skilled	3,205	-265	-	2,940	-	2,940	2,743	2,721	219	22
6114	Clerical and Office Support	1,344	-90	-	1,254	-	1,254	1,244	1,244	10	0
6115	Semi-Skilled Operatives and Unskilled	4,065	1,743	-	5,808	-	5,808	5,808	5,808	0	0
6116	Contracted Employees	666	293	-	959	-	959	959	948	11	11
6117	Temporary Employees	260	136	-	396	-	396	396	396	0	0
6131	Other Direct Labour Costs	360	-	-	360	-	360	347	307	53	40
6133	Benefits and Allowances	30,227	-	-	30,227	-	30,227	30,227	29,433	794	794
6134	National Insurance	1,492	229	-	1,721	-	1,721	1,721	1,552	169	169
620	Other Charges	598,335	0	0	598,335	0	598,335	598,335	598,303	32	32
6221	Drugs and Medical Supplies	289,343	770	-	290,113	-	290,113	290,113	290,113	0	0
6222	Field Materials and Supplies	650	138	-	788	-	788	788	788	0	0
6223	Office Materials and Supplies	592	500	-	1,092	-	1,092	1,092	1,092	0	0
6224	Print and Non-Print Materials	3,311	-540	-	2,771	-	2,771	2,771	2,755	16	16
6231	Fuel and Lubricants	627	-	-	627	-	627	627	627	0	0
6241	Rental of Buildings	1,320	-	-	1,320	-	1,320	1,320	1,320	0	0
6242	Maintenance of Buildings	3,500	-	-	3,500	-	3,500	3,500	3,492	8	8
6243	Janitorial and Cleaning Supplies	426	-	-	426	-	426	426	418	8	8
6255	Maintenance of Other Infrastructure	300	-	-	300	-	300	300	300	0	0
6261	Local Travel and Subsistence	2,162	-54	-	2,108	-	2,108	2,108	2,108	0	0
6264	Vehicle Spares and Maintenance	1,000	191	-	1,191	-	1,191	1,191	1,191	0	0
6265	Other Transport, Travel and Postage	20,000	-65	-	19,935	-	19,935	19,935	19,935	0	0
6271	Telephone Charges	416	-	-	416	-	416	416	416	0	0
6272	Electricity Charges	1,650	-	-	1,650	-	1,650	1,650	1,650	0	0
6273	Water Charges	400	-226	-	174	-	174	174	174	0	0
6281	Security Services	12,470	-1,044	-	11,426	-	11,426	11,426	11,426	0	0
6282	Equipment Maintenance	563	-	-	563	-	563	563	563	0	0
6283	Cleaning and Extermination Services	925	-	-	925	-	925	925	925	0	0
6284	Other	11,864	-49	-	11,815	-	11,815	11,815	11,815	0	0
6291	National and Other Events	60	-21	-	39	-	39	39	39	0	0
6293	Refreshment and Meals	293	400	-	693	-	693	693	693	0	0
6302	Training (including Scholarships)	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6321	Subsidies & Contributions to Local Orgs	245,463	-	-	245,463	-	245,463	245,463	245,463	0	0

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 475 HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		153,207	-851	0	152,356	0	152,356	149,331	147,796	4,560	1,535
610	Appropriated Employment Expenditure	63,096	-851	0	62,245	0	62,245	60,048	58,790	3,455	1,258
6111	Administrative	490	-	-	490	-	490	488	488	2	0
6112	Senior Technical	15,550	-1,111	-	14,439	-	14,439	13,081	13,016	1,423	65
6113	Other Technical and Craft Skilled	2,529	-	-	2,529	-	2,529	2,329	2,301	228	28
6114	Clerical and Office Support	3,557	-	-	3,557	-	3,557	2,921	2,921	636	0
6115	Semi-Skilled Operatives and Unskilled	1,915	100	-	2,015	-	2,015	2,015	1,934	81	81
6116	Contracted Employees	28,935	-	-	28,935	-	28,935	28,935	28,925	10	10
6117	Temporary Employees	300	-	-	300	-	300	300	196	104	104
6131	Other Direct Labour Costs	3,201	-	-	3,201	-	3,201	3,201	2,406	795	795
6133	Benefits and Allowances	4,750	-	-	4,750	-	4,750	4,750	4,600	150	150
6134	National Insurance	1,869	160	-	2,029	-	2,029	2,028	2,003	26	25
620	Other Charges	90,111	0	0	90,111	0	90,111	89,283	89,006	1,105	277
6221	Drugs and Medical Supplies	735	17,680	-	18,415	-	18,415	18,415	18,409	6	6
6222	Field Materials and Supplies	380	-196	-	184	-	184	184	184	0	0
6223	Office Materials and Supplies	7,226	-1,628	-	5,598	-	5,598	5,598	5,598	0	0
6224	Print and Non-Print Materials	3,935	-2,014	-	1,921	-	1,921	1,093	1,093	828	0
6231	Fuel and Lubricants	1,472	-	-	1,472	-	1,472	1,472	1,472	0	0
6241	Rental of Buildings	310	-	-	310	-	310	310	310	0	0
6242	Maintenance of Buildings	7,560	-3,670	-	3,890	-	3,890	3,890	3,890	0	0
6243	Janitorial and Cleaning Supplies	995	-105	-	890	-	890	890	890	0	0
6255	Maintenance of Other Infrastructure	700	-417	-	283	-	283	283	283	0	0
6261	Local Travel and Subsistence	3,016	-1,951	-	1,065	-	1,065	1,065	1,065	0	0
6264	Vehicle Spares and Maintenance	1,083	200	-	1,283	-	1,283	1,283	1,280	3	3
6271	Telephone Charges	2,223	-	-	2,223	-	2,223	2,223	2,223	0	0
6272	Electricity Charges	3,773	-63	-	3,710	-	3,710	3,710	3,710	0	0
6273	Water Charges	554	-42	-	512	-	512	512	512	0	0
6281	Security Services	8,572	-	-	8,572	-	8,572	8,572	8,571	1	1
6282	Equipment Maintenance	1,278	-84	-	1,194	-	1,194	1,194	1,194	0	0
6283	Cleaning and Extermination Services	500	-208	-	292	-	292	292	292	0	0
6284	Other	1,554	559	-	2,113	-	2,113	2,113	2,098	15	15
6291	National and Other Events	1,730	-83	-	1,647	-	1,647	1,647	1,647	0	0
6292	Dietary	4,834	2,604	-	7,438	-	7,438	7,438	7,438	0	0
6293	Refreshment and Meals	386	-	-	386	-	386	386	384	2	2
6294	Other	14,805	-1,878	-	12,927	-	12,927	12,927	12,927	0	0
6302	Training (including Scholarships)	22,490	-8,704	-	13,786	-	13,786	13,786	13,536	250	250

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 476 STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		133,967	0	0	133,967	0	133,967	133,854	131,370	2,597	2,484
610	Appropriated Employment Expenditure	25,375	0	0	25,375	0	25,375	23,683	22,894	2,481	789
6111	Administrative	4,735	-	-	4,735	-	4,735	4,735	4,683	52	52
6112	Senior Technical	5,148	-	-	5,148	-	5,148	5,140	5,048	100	92
6113	Other Technical and Craft Skilled	2,105	-	-	2,105	-	2,105	1,626	1,594	511	32
6114	Clerical and Office Support	1,090	-	-	1,090	-	1,090	928	928	162	0
6115	Semi-Skilled Operatives and Unskilled	4,621	-	-	4,621	-	4,621	4,515	4,257	364	258
6116	Contracted Employees	1,675	-	-	1,675	-	1,675	1,158	1,146	529	12
6131	Other Direct Labour Costs	2,260	-	-	2,260	-	2,260	2,033	1,941	319	92
6133	Benefits and Allowances	2,665	-	-	2,665	-	2,665	2,472	2,252	413	220
6134	National Insurance	1,076	-	-	1,076	-	1,076	1,076	1,045	31	31
620	Other Charges	108,592	0	0	108,592	0	108,592	110,171	108,476	116	1,695
6221	Drugs and Medical Supplies	70,000	4,914	-	74,914	-	74,914	74,914	74,878	36	36
6222	Field Materials and Supplies	407	-135	-	272	-	272	272	272	0	0
6223	Office Materials and Supplies	997	-	-	997	-	997	997	979	18	18
6224	Print and Non-Print Materials	1,136	-429	-	707	-	707	707	707	0	0
6231	Fuel and Lubricants	167	-67	-	100	-	100	100	100	0	0
6242	Maintenance of Buildings	1,000	-260	-	740	-	740	740	740	0	0
6243	Janitorial and Cleaning Supplies	250	-	-	250	-	250	250	250	0	0
6261	Local Travel and Subsistence	634	-154	-	480	-	480	480	480	0	0
6263	Postage, Telex and Cablegrams	20	-	-	20	-	20	20	3	17	17
6264	Vehicle Spares and Maintenance	450	-	-	450	-	450	450	445	5	5
6271	Telephone Charges	311	-	-	311	-	311	311	311	0	0
6272	Electricity Charges	4,730	-	-	4,730	-	4,730	4,730	4,730	0	0
6273	Water Charges	455	-365	-	90	-	90	90	90	0	0
6281	Security Services	4,179	-2,010	-	2,169	-	2,169	2,169	2,169	0	0
6282	Equipment Maintenance	16,830	-	-	16,830	-	16,830	16,830	16,803	27	27
6283	Cleaning and Extermination Services	773	-190	-	583	-	583	583	583	0	0
6284	Other	1,092	282	-	1,374	-	1,374	1,374	1,368	6	6
6291	National and Other Events	150	-39	-	111	-	111	150	111	0	39
6293	Refreshment and Meals	475	-	-	475	-	475	468	468	7	0
6302	Training (including Scholarships)	1,536	-564	-	972	-	972	1,536	972	0	564
6321	Subsidies & Contributions to Local Orgs	3,000	-983	-	2,017	-	2,017	3,000	2,017	0	983

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 477 REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		96,631	-2	0	96,629	0	96,629	93,208	91,500	5,129	1,708
610 Appropriated Employment Expenditure		49,082	0	0	49,082	0	49,082	48,516	47,091	1,991	1,425
6111	Administrative	509	82	-	591	-	591	591	591	0	0
6112	Senior Technical	6,471	220	-	6,691	-	6,691	6,691	6,590	101	101
6113	Other Technical and Craft Skilled	8,790	-352	-	8,438	-	8,438	8,150	8,150	288	0
6114	Clerical and Office Support	1,365	50	-	1,415	-	1,415	1,415	1,391	24	24
6115	Semi-Skilled Operatives and Unskilled	16,350	-275	-	16,075	-	16,075	15,906	15,878	197	28
6116	Contracted Employees	7,124	-	-	7,124	-	7,124	7,124	6,293	831	831
6131	Other Direct Labour Costs	793	-	-	793	-	793	758	681	112	77
6133	Benefits and Allowances	5,275	275	-	5,550	-	5,550	5,550	5,194	356	356
6134	National Insurance	2,405	-	-	2,405	-	2,405	2,331	2,323	82	8
620	Other Charges	47,549	-2	0	47,547	0	47,547	44,692	44,409	3,138	283
6221	Drugs and Medical Supplies	1,620	5,694	-	7,314	-	7,314	7,314	7,268	46	46
6222	Field Materials and Supplies	706	-443	-	263	-	263	263	263	0	0
6223	Office Materials and Supplies	1,051	-165	-	886	-	886	886	886	0	0
6224	Print and Non-Print Materials	925	-388	-	537	-	537	537	537	0	0
6231	Fuel and Lubricants	131	-	-	131	-	131	131	131	0	0
6241	Rental of Buildings	5,640	-387	-	5,253	-	5,253	2,807	2,720	2,533	87
6242	Maintenance of Buildings	1,397	-	-	1,397	-	1,397	1,397	1,395	2	2
6243	Janitorial and Cleaning Supplies	332	-	-	332	-	332	332	315	17	17
6255	Maintenance of Other Infrastructure	700	-614	-	86	-	86	86	86	0	0
6261	Local Travel and Subsistence	250	200	-	450	-	450	262	255	195	7
6263	Postage, Telex and Cablegrams	20	-	-	20	-	20	19	1	19	18
6264	Vehicle Spares and Maintenance	222	100	-	322	-	322	198	174	148	24
6271	Telephone Charges	388	-	-	388	-	388	292	292	96	0
6272	Electricity Charges	1,209	-	-	1,209	-	1,209	1,209	1,190	19	19
6273	Water Charges	382	-216	-	166	-	166	166	166	0	0
6281	Security Services	4,876	-1,906	-	2,970	-	2,970	2,970	2,970	0	0
6282	Equipment Maintenance	929	-	-	929	-	929	929	900	29	29
6283	Cleaning and Extermination Services	295	-175	-	120	-	120	120	101	19	19
6284	Other	445	-	-	445	-	445	445	439	6	6
6291	National and Other Events	220	-67	-	153	-	153	153	153	0	0
6292	Dietary	250	-151	-	99	-	99	99	99	0	0
6293	Refreshment and Meals	260	-	-	260	-	260	260	251	9	9
6302	Training (including Scholarships)	2,701	-1,484	-	1,217	-	1,217	1,217	1,217	0	0
6321	Subsidies & Contributions to Local Orgs	22,600	-	-	22,600	-	22,600	22,600	22,600	0	0

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

AGENCY - 48 MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME - 481 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		93,632	390	0	94,022	0	94,022	89,811	88,334	5,688	1,477
610	Appropriated Employment Expenditure	40,649	251	0	40,900	0	40,900	40,592	40,309	591	283
6111	Administrative	3,312	186	-	3,498	-	3,498	3,498	3,498	0	0
6113	Other Technical and Craft Skilled	689	-	-	689	-	689	687	687	2	0
6114	Clerical and Office Support	11,025	-	-	11,025	-	11,025	11,000	10,908	117	92
6115	Semi-Skilled Operatives and Unskilled	3,015	-	-	3,015	-	3,015	2,865	2,850	165	15
6116	Contracted Employees	18,936	-217	-	18,719	-	18,719	18,719	18,544	175	175
6117	Temporary Employees	173	-	-	173	-	173	172	172	1	0
6131	Other Direct Labour Costs	1,124	-	-	1,124	-	1,124	994	994	130	0
6133	Benefits and Allowances	1,025	256	-	1,281	-	1,281	1,281	1,281	0	0
6134	National Insurance	1,350	26	-	1,376	-	1,376	1,376	1,375	1	1
620	Other Charges	52,983	139	0	53,122	0	53,122	49,219	48,025	5,097	1,194
6221	Drugs and Medical Supplies	120	-	-	120	-	120	120	118	2	2
6222	Field Materials and Supplies	20	-	-	20	-	20	20	4	16	16
6223	Office Materials and Supplies	2,190	-	-	2,190	-	2,190	2,190	2,135	55	55
6224	Print and Non-Print Materials	1,021	-	-	1,021	-	1,021	1,021	1,011	10	10
6231	Fuel and Lubricants	4,050	-	-	4,050	-	4,050	4,034	4,034	16	0
6242	Maintenance of Buildings	1,283	-	-	1,283	-	1,283	1,283	1,282	1	1
6243	Janitorial and Cleaning Supplies	384	-	-	384	-	384	334	231	153	103
6255	Maintenance of Other Infrastructure	2,400	-547	-	1,853	-	1,853	1,853	1,661	192	192
6261	Local Travel and Subsistence	2,600	-	-	2,600	-	2,600	2,600	2,592	8	8
6263	Postage, Telex and Cablegrams	50	-	-	50	-	50	50	39	11	11
6264	Vehicle Spares and Maintenance	2,166	608	-	2,774	-	2,774	2,774	2,755	19	19
6271	Telephone Charges	1,865	219	-	2,084	-	2,084	2,084	2,080	4	4
6272	Electricity Charges	2,913	-	-	2,913	-	2,913	913	699	2,214	214
6273	Water Charges	436	-	-	436	-	436	436	436	0	0
6281	Security Services	6,259	139	-	6,398	-	6,398	6,398	6,398	0	0
6282	Equipment Maintenance	1,494	-200	-	1,294	-	1,294	1,294	943	351	351
6283	Cleaning and Extermination Services	187	-	-	187	-	187	187	9	178	178
6284	Other	2,000	-	-	2,000	-	2,000	1,925	1,924	76	1
6293	Refreshment and Meals	520	-	-	520	-	520	520	492	28	28
6294	Other	1,000	-	-	1,000	-	1,000	854	853	147	1
6302	Training (including Scholarships)	80	-80	-	0	-	0	0	0	0	0
6321	Subsidies & Contributions to Local Orgs	19,945	-	-	19,945	-	19,945	18,329	18,329	1,616	0

MR. T. THOMAS (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 48 MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

PROGRAMME - 482 SOCIAL SERVICES

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,280,240	-1,586	0	1,278,654	0	1,278,654	1,211,529	1,205,369	73,285	6,160
610	Appropriated Employment Expenditure	107,849	-1,771	0	106,078	0	106,078	98,998	98,391	7,687	607
6111	Administrative	4,622	94	-	4,716	-	4,716	4,716	4,716	0	0
6112	Senior Technical	5,048	-	-	5,048	-	5,048	4,313	4,308	740	5
6113	Other Technical and Craft Skilled	23,194	-	-	23,194	-	23,194	22,440	22,246	948	194
6114	Clerical and Office Support	4,869	-	-	4,869	-	4,869	4,869	4,692	177	177
6115	Semi-Skilled Operatives and Unskilled	36,280	-1,614	-	34,666	-	34,666	34,582	34,578	88	4
6116	Contracted Employees	9,790	-251	-	9,539	-	9,539	7,820	7,633	1,906	187
6117	Temporary Employees	2,450	-	-	2,450	-	2,450	2,410	2,410	40	0
6131	Other Direct Labour Costs	2,310	-	-	2,310	-	2,310	1,708	1,698	612	10
6133	Benefits and Allowances	13,490	-	-	13,490	-	13,490	10,730	10,730	2,760	0
6134	National Insurance	5,796	-	-	5,796	-	5,796	5,410	5,380	416	30
620	Other Charges	1,172,391	185	0	1,172,576	0	1,172,576	1,112,531	1,106,978	65,598	5,553
6221	Drugs and Medical Supplies	125	-	-	125	-	125	125	118	7	7
6222	Field Materials and Supplies	1,565	-	-	1,565	-	1,565	589	540	1,025	49
6223	Office Materials and Supplies	1,668	-	-	1,668	-	1,668	1,668	1,668	0	0
6224	Print and Non-Print Materials	934	4,400	-	5,334	-	5,334	5,334	5,332	2	2
6231	Fuel and Lubricants	1,922	-	-	1,922	-	1,922	1,858	1,857	65	1
6242	Maintenance of Buildings	1,343	97	-	1,440	-	1,440	1,440	1,432	8	8
6243	Janitorial and Cleaning Supplies	8,715	-867	-	7,848	-	7,848	7,222	6,920	928	302
6251	Maintenance of Roads	800	-	-	800	-	800	800	796	4	4
6255	Maintenance of Other Infrastructure	100	-	-	100	-	100	100	98	2	2
6261	Local Travel and Subsistence	4,456	-	-	4,456	-	4,456	4,036	3,900	556	136
6263	Postage, Telex and Cablegrams	5	11	-	16	-	16	16	6	10	10
6271	Telephone Charges	1,405	311	-	1,716	-	1,716	1,700	1,690	26	10
6272	Electricity Charges	7,564	-	-	7,564	-	7,564	3,925	3,297	4,267	628
6273	Water Charges	896	-	-	896	-	896	896	896	0	0
6281	Security Services	11,139	-	-	11,139	-	11,139	11,139	10,543	596	596
6282	Equipment Maintenance	386	-	-	386	-	386	386	277	109	109
6283	Cleaning and Extermination Services	878	-	-	878	-	878	433	104	774	329
6284	Other	34,105	-2,537	-	31,568	-	31,568	28,914	28,914	2,654	0
6291	National and Other Events	150	-	-	150	-	150	150	0	150	150
6292	Dietary	30,709	-	-	30,709	-	30,709	28,047	28,016	2,693	31
6293	Refreshment and Meals	1,300	100	-	1,400	-	1,400	1,400	1,379	21	21
6294	Other	5,650	670	-	6,320	-	6,320	6,320	6,296	24	24
6302	Training (including Scholarships)	90	-	-	90	-	90	90	20	70	70
6321	Subsidies & Contributions to Local Orgs	32,715	-	-	32,715	-	32,715	32,715	32,685	30	30
6322	Subsidies & Contributions to International Orgs	871	-	-	871	-	871	871	871	0	0
6343	Old Age Pensions and Social Assistance	1,022,900	-2,000	-	1,020,900	-	1,020,900	972,357	969,323	51,577	3,034

MR. T. THOMAS (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 48 MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

PROGRAMME - 483 LABOUR ADMINISTRATION

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		99,619	1,196	0	100,815	0	100,815	96,123	94,361	6,454	1,762
610	Appropriated Employment Expenditure	63,942	1,520	0	65,462	0	65,462	64,685	64,141	1,321	544
6111	Administrative	3,104	34	-	3,138	-	3,138	3,138	3,138	0	0
6112	Senior Technical	2,164	-140	-	2,024	-	2,024	1,956	1,956	68	0
6113	Other Technical and Craft Skilled	15,302	-700	-	14,602	-	14,602	14,525	14,508	94	17
6114	Clerical and Office Support	2,230	-100	-	2,130	-	2,130	2,036	2,036	94	0
6115	Semi-Skilled Operatives and Unskilled	1,352	-100	-	1,252	-	1,252	1,190	1,180	72	10
6116	Contracted Employees	30,890	2,326	-	33,216	-	33,216	33,216	33,214	2	2
6131	Other Direct Labour Costs	3,720	200	-	3,920	-	3,920	3,920	3,920	0	0
6133	Benefits and Allowances	3,200	-	-	3,200	-	3,200	2,794	2,332	868	462
6134	National Insurance	1,980	-	-	1,980	-	1,980	1,910	1,857	123	53
620	Other Charges	35,677	-324	0	35,353	0	35,353	31,438	30,220	5,133	1,218
6221	Drugs and Medical Supplies	5	-	-	5	-	5	5	0	5	5
6222	Field Materials and Supplies	850	-	-	850	-	850	284	164	686	120
6223	Office Materials and Supplies	2,984	-	-	2,984	-	2,984	2,363	2,354	630	9
6224	Print and Non-Print Materials	1,459	-	-	1,459	-	1,459	1,086	1,052	407	34
6231	Fuel and Lubricants	1,050	-226	-	824	-	824	0	0	824	0
6242	Maintenance of Buildings	200	-	-	200	-	200	200	200	0	0
6243	Janitorial and Cleaning Supplies	680	-	-	680	-	680	680	449	231	231
6261	Local Travel and Subsistence	834	-	-	834	-	834	823	391	443	432
6263	Postage, Telex and Cablegrams	25	126	-	151	-	151	150	123	28	27
6264	Vehicle Spares and Maintenance	130	296	-	426	-	426	426	402	24	24
6271	Telephone Charges	2,365	-330	-	2,035	-	2,035	2,035	2,008	27	27
6272	Electricity Charges	2,195	-	-	2,195	-	2,195	676	672	1,523	4
6273	Water Charges	120	-	-	120	-	120	120	0	120	120
6281	Security Services	5,533	-	-	5,533	-	5,533	5,533	5,526	7	7
6282	Equipment Maintenance	180	49	-	229	-	229	229	225	4	4
6283	Cleaning and Extermination Services	300	-183	-	117	-	117	117	15	102	102
6284	Other	575	190	-	765	-	765	765	745	20	20
6291	National and Other Events	15	-	-	15	-	15	15	0	15	15
6293	Refreshment and Meals	237	-	-	237	-	237	237	202	35	35
6294	Other	2,362	65	-	2,427	-	2,427	2,427	2,425	2	2
6302	Training (including Scholarships)	311	-311	-	0	-	0	0	0	0	0
6321	Subsidies & Contributions to Local Orgs	11,087	-	-	11,087	-	11,087	11,087	11,087	0	0
6322	Subsidies & Contributions to International Orgs	2,180	-	-	2,180	-	2,180	2,180	2,180	0	0

MR. T. THOMAS (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 511 SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		65,970	-749	15,000	80,221	0	80,221	77,286	69,703	10,518	7,583
610	Appropriated Employment Expenditure	42,175	-749	0	41,426	0	41,426	39,412	39,294	2,132	118
6111	Administrative	3,583	-98	-	3,485	-	3,485	3,445	3,445	40	0
6112	Senior Technical	1,419	-	-	1,419	-	1,419	1,419	1,419	0	0
6113	Other Technical and Craft Skilled	2,166	-	-	2,166	-	2,166	2,127	2,127	39	0
6114	Clerical and Office Support	13,482	93	-	13,575	-	13,575	13,575	13,556	19	19
6115	Semi-Skilled Operatives and Unskilled	796	5	-	801	-	801	801	801	0	0
6116	Contracted Employees	14,352	-749	-	13,603	-	13,603	13,355	13,300	303	55
6117	Temporary Employees	250	-	-	250	-	250	41	27	223	14
6131	Other Direct Labour Costs	2,240	-	-	2,240	-	2,240	1,544	1,534	706	10
6133	Benefits and Allowances	2,377	-73	-	2,304	-	2,304	1,522	1,502	802	20
6134	National Insurance	1,510	73	-	1,583	-	1,583	1,583	1,583	0	0
620	Other Charges	23,795	0	15,000	38,795	0	38,795	37,874	30,409	8,386	7,465
6221	Drugs and Medical Supplies	62	-	-	62	-	62	62	62	0	0
6222	Field Materials and Supplies	110	-	-	110	-	110	110	109	1	1
6223	Office Materials and Supplies	2,542	-	-	2,542	-	2,542	2,542	2,542	0	0
6224	Print and Non-Print Materials	1,430	-	-	1,430	-	1,430	1,430	1,429	1	1
6231	Fuel and Lubricants	2,100	-	-	2,100	-	2,100	1,955	1,955	145	0
6242	Maintenance of Buildings	1,180	-	-	1,180	-	1,180	1,180	1,178	2	2
6243	Janitorial and Cleaning Supplies	370	-	-	370	-	370	370	370	0	0
6255	Maintenance of Other Infrastructure	450	-	-	450	-	450	450	441	9	9
6261	Local Travel and Subsistence	2,145	-537	-	1,608	-	1,608	1,211	797	811	414
6263	Postage, Telex and Cablegrams	80	-	-	80	-	80	80	78	2	2
6264	Vehicle Spares and Maintenance	630	60	-	690	-	690	690	690	0	0
6265	Other Transport, Travel and Postage	500	-100	-	400	-	400	170	3	397	167
6271	Telephone Charges	1,464	120	-	1,584	-	1,584	1,584	1,583	1	1
6272	Electricity Charges	2,900	417	-	3,317	-	3,317	3,317	3,316	1	1
6273	Water Charges	350	-	-	350	-	350	350	238	112	112
6282	Equipment Maintenance	800	-	-	800	-	800	800	800	0	0
6283	Cleaning and Extermination Services	200	-	-	200	-	200	200	200	0	0
6284	Other	1,050	-	15,000	16,050	-	16,050	16,050	9,363	6,687	6,687
6291	National and Other Events	1,861	-	-	1,861	-	1,861	1,861	1,847	14	14
6293	Refreshment and Meals	1,020	-	-	1,020	-	1,020	992	992	28	0
6294	Other	550	-285	-	265	-	265	211	209	56	2
6302	Training (including Scholarships)	300	-	-	300	-	300	300	249	51	51
6321	Subsidies & Contributions to Local Orgs	1,582	325	-	1,907	-	1,907	1,907	1,906	1	1
6322	Subsidies & Contributions to International Orgs	119	-	-	119	-	119	52	52	67	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 512 GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,967,763	0	0	2,967,763	0	2,967,763	2,963,971	2,942,226	25,537	21,745
610	Appropriated Employment Expenditure	2,313,657	0	0	2,313,657	0	2,313,657	2,311,911	2,290,495	23,162	21,416
6111	Administrative	140,660	20,967	-	161,627	-	161,627	161,627	161,378	249	249
6113	Other Technical and Craft Skilled	233,130	5,370	-	238,500	-	238,500	238,500	238,384	116	116
6114	Clerical and Office Support	881,808	9,640	-	891,448	-	891,448	891,448	891,215	233	233
6115	Semi-Skilled Operatives and Unskilled	54,725	2,845	-	57,570	-	57,570	57,570	57,537	33	33
6116	Contracted Employees	1,424	-	-	1,424	-	1,424	1,424	1,317	107	107
6131	Other Direct Labour Costs	249,642	-45,822	-	203,820	-	203,820	203,270	203,261	559	9
6133	Benefits and Allowances	651,852	7,000	-	658,852	-	658,852	658,852	638,186	20,666	20,666
6134	National Insurance	100,416	-	-	100,416	-	100,416	99,220	99,217	1,199	3
620	Other Charges	654,106	0	0	654,106	0	654,106	652,060	651,731	2,375	329
6221	Drugs and Medical Supplies	3,200	-	-	3,200	-	3,200	3,200	3,200	0	0
6222	Field Materials and Supplies	35,000	500	-	35,500	-	35,500	35,500	35,500	0	0
6223	Office Materials and Supplies	27,100	-	-	27,100	-	27,100	27,100	27,100	0	0
6224	Print and Non-Print Materials	41,650	1,511	-	43,161	-	43,161	43,161	43,158	3	3
6231	Fuel and Lubricants	91,600	7,000	-	98,600	-	98,600	98,600	98,599	1	1
6241	Rental of Buildings	1,000	-	-	1,000	-	1,000	1,000	720	280	280
6242	Maintenance of Buildings	67,500	-	-	67,500	-	67,500	67,500	67,498	2	2
6243	Janitorial and Cleaning Supplies	7,030	-	-	7,030	-	7,030	7,030	7,030	0	0
6255	Maintenance of Other Infrastructure	27,500	-11,000	-	16,500	-	16,500	14,454	14,454	2,046	0
6261	Local Travel and Subsistence	113,800	4,800	-	118,600	-	118,600	118,600	118,599	1	1
6263	Postage, Telex and Cablegrams	60	-	-	60	-	60	60	60	0	0
6264	Vehicle Spares and Maintenance	55,100	4,000	-	59,100	-	59,100	59,100	59,099	1	1
6265	Other Transport, Travel and Postage	2,400	-	-	2,400	-	2,400	2,400	2,399	1	1
6271	Telephone Charges	36,300	-700	-	35,600	-	35,600	35,600	35,598	2	2
6272	Electricity Charges	52,400	-2,600	-	49,800	-	49,800	49,800	49,800	0	0
6273	Water Charges	10,000	-1,500	-	8,500	-	8,500	8,500	8,496	4	4
6282	Equipment Maintenance	4,950	-	-	4,950	-	4,950	4,950	4,950	0	0
6283	Cleaning and Extermination Services	7,550	1,818	-	9,368	-	9,368	9,368	9,364	4	4
6284	Other	23,000	-	-	23,000	-	23,000	23,000	23,000	0	0
6291	National and Other Events	950	-	-	950	-	950	950	950	0	0
6292	Dietary	7,000	-1,818	-	5,182	-	5,182	5,182	5,182	0	0
6293	Refreshment and Meals	5,595	-	-	5,595	-	5,595	5,595	5,595	0	0
6294	Other	16,800	-500	-	16,300	-	16,300	16,300	16,271	29	29
6302	Training (including Scholarships)	7,500	3,000	-	10,500	-	10,500	10,500	10,499	1	1
6322	Subsidies & Contributions to International Orgs	9,121	-4,511	-	4,610	-	4,610	4,610	4,610	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 513 GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		432,933	-1	0	432,932	0	432,932	432,932	428,715	4,217	4,217
610	Appropriated Employment Expenditure	225,142	0	0	225,142	0	225,142	225,142	222,970	2,172	2,172
6111	Administrative	14,774	-	-	14,774	-	14,774	14,774	14,409	365	365
6113	Other Technical and Craft Skilled	45,841	658	-	46,499	-	46,499	46,499	46,437	62	62
6114	Clerical and Office Support	32,150	-	-	32,150	-	32,150	32,150	32,112	38	38
6115	Semi-Skilled Operatives and Unskilled	59,286	-658	-	58,628	-	58,628	58,628	58,153	475	475
6131	Other Direct Labour Costs	22,455	-1,825	-	20,630	-	20,630	20,630	19,910	720	720
6133	Benefits and Allowances	39,059	1,825	-	40,884	-	40,884	40,884	40,372	512	512
6134	National Insurance	11,577	-	-	11,577	-	11,577	11,577	11,577	0	0
620	Other Charges	207,791	-1	0	207,790	0	207,790	207,790	205,745	2,045	2,045
6221	Drugs and Medical Supplies	1,300	-	-	1,300	-	1,300	1,300	1,294	6	6
6222	Field Materials and Supplies	22,700	-3,591	-	19,109	-	19,109	19,109	19,109	0	0
6223	Office Materials and Supplies	3,600	-	-	3,600	-	3,600	3,600	3,563	37	37
6224	Print and Non-Print Materials	1,465	-	-	1,465	-	1,465	1,465	1,455	10	10
6231	Fuel and Lubricants	15,818	-	-	15,818	-	15,818	15,818	15,793	25	25
6242	Maintenance of Buildings	11,000	-	-	11,000	-	11,000	11,000	10,306	694	694
6243	Janitorial and Cleaning Supplies	11,957	2,000	-	13,957	-	13,957	13,957	13,956	1	1
6255	Maintenance of Other Infrastructure	4,200	-	-	4,200	-	4,200	4,200	3,007	1,193	1,193
6261	Local Travel and Subsistence	1,900	-	-	1,900	-	1,900	1,900	1,893	7	7
6263	Postage, Telex and Cablegrams	10	-	-	10	-	10	10	0	10	10
6264	Vehicle Spares and Maintenance	7,700	-800	-	6,900	-	6,900	6,900	6,866	34	34
6265	Other Transport, Travel and Postage	1,410	-791	-	619	-	619	619	619	0	0
6271	Telephone Charges	3,800	400	-	4,200	-	4,200	4,200	4,200	0	0
6272	Electricity Charges	16,500	-	-	16,500	-	16,500	16,500	16,500	0	0
6273	Water Charges	1,816	-	-	1,816	-	1,816	1,816	1,816	0	0
6282	Equipment Maintenance	1,100	800	-	1,900	-	1,900	1,900	1,896	4	4
6283	Cleaning and Extermination Services	1,500	-89	-	1,411	-	1,411	1,411	1,411	0	0
6284	Other	559	-	-	559	-	559	559	558	1	1
6291	National and Other Events	300	-	-	300	-	300	300	300	0	0
6292	Dietary	85,000	4,070	-	89,070	-	89,070	89,070	89,070	0	0
6293	Refreshment and Meals	2,606	-	-	2,606	-	2,606	2,606	2,606	0	0
6294	Other	8,200	-2,000	-	6,200	-	6,200	6,200	6,199	1	1
6302	Training (including Scholarships)	3,300	-	-	3,300	-	3,300	3,300	3,278	22	22
6321	Subsidies & Contributions to Local Orgs	50	-	-	50	-	50	50	50	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 514 POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C							
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,847	0	0	2,847	0	2,847	2,361	2,136	711	225
610	Appropriated Employment Expenditure	1,838	0	0	1,838	0	1,838	1,361	1,207	631	154
6114	Clerical and Office Support	904	-	-	904	-	904	904	810	94	94
6115	Semi-Skilled Operatives and Unskilled	266	-	-	266	-	266	266	243	23	23
6117	Temporary Employees	100	-	-	100	-	100	28	26	74	2
6131	Other Direct Labour Costs	444	-	-	444	-	444	39	8	436	31
6133	Benefits and Allowances	35	-	-	35	-	35	35	34	1	1
6134	National Insurance	89	-	-	89	-	89	89	86	3	3
620	Other Charges	1,009	0	0	1,009	0	1,009	1,000	929	80	71
6221	Drugs and Medical Supplies	10	-	-	10	-	10	10	10	0	0
6223	Office Materials and Supplies	150	-	-	150	-	150	150	150	0	0
6224	Print and Non-Print Materials	65	8	-	73	-	73	73	69	4	4
6243	Janitorial and Cleaning Supplies	58	7	-	65	-	65	65	61	4	4
6261	Local Travel and Subsistence	60	-40	-	20	-	20	20	0	20	20
6263	Postage, Telex and Cablegrams	8	5	-	13	-	13	13	13	0	0
6271	Telephone Charges	110	20	-	130	-	130	130	129	1	1
6272	Electricity Charges	275	-	-	275	-	275	275	271	4	4
6282	Equipment Maintenance	112	-	-	112	-	112	112	102	10	10
6283	Cleaning and Extermination Services	25	-	-	25	-	25	19	19	6	0
6284	Other	60	-	-	60	-	60	57	30	30	27
6293	Refreshment and Meals	16	-	-	16	-	16	16	15	1	1
6302	Training (including Scholarships)	60	-	-	60	-	60	60	60	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 515 GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		253,880	0	0	253,880	0	253,880	253,574	253,386	494	188
610	Appropriated Employment Expenditure	204,233	0	0	204,233	0	204,233	204,234	204,066	167	168
6111	Administrative	7,746	-	-	7,746	-	7,746	7,746	7,731	15	15
6113	Other Technical and Craft Skilled	119,933	-	-	119,933	-	119,933	119,933	119,882	51	51
6115	Semi-Skilled Operatives and Unskilled	2,853	-364	-	2,489	-	2,489	2,489	2,489	0	0
6131	Other Direct Labour Costs	19,388	1,440	-	20,828	-	20,828	20,828	20,790	38	38
6133	Benefits and Allowances	42,010	-	-	42,010	-	42,010	42,011	41,951	59	60
6134	National Insurance	12,303	-1,076	-	11,227	-	11,227	11,227	11,223	4	4
620	Other Charges	49,647	0	0	49,647	0	49,647	49,340	49,320	327	20
6221	Drugs and Medical Supplies	100	-	-	100	-	100	100	99	1	1
6222	Field Materials and Supplies	930	-	-	930	-	930	930	929	1	1
6223	Office Materials and Supplies	1,700	-	-	1,700	-	1,700	1,700	1,700	0	0
6224	Print and Non-Print Materials	510	-	-	510	-	510	510	510	0	0
6231	Fuel and Lubricants	10,150	-1,150	-	9,000	-	9,000	9,000	8,998	2	2
6242	Maintenance of Buildings	2,800	-	-	2,800	-	2,800	2,800	2,800	0	0
6243	Janitorial and Cleaning Supplies	700	200	-	900	-	900	900	900	0	0
6255	Maintenance of Other Infrastructure	900	-	-	900	-	900	900	899	1	1
6261	Local Travel and Subsistence	1,960	-	-	1,960	-	1,960	1,960	1,960	0	0
6263	Postage, Telex and Cablegrams	12	-	-	12	-	12	12	12	0	0
6264	Vehicle Spares and Maintenance	12,300	-2,430	-	9,870	-	9,870	9,870	9,859	11	11
6265	Other Transport, Travel and Postage	500	-	-	500	-	500	229	228	272	1
6271	Telephone Charges	4,650	1,345	-	5,995	-	5,995	5,995	5,995	0	0
6272	Electricity Charges	6,125	1,400	-	7,525	-	7,525	7,525	7,525	0	0
6273	Water Charges	825	-	-	825	-	825	825	825	0	0
6282	Equipment Maintenance	1,090	400	-	1,490	-	1,490	1,490	1,490	0	0
6283	Cleaning and Extermination Services	455	-	-	455	-	455	455	455	0	0
6284	Other	290	-	-	290	-	290	290	290	0	0
6291	National and Other Events	210	-	-	210	-	210	210	209	1	1
6293	Refreshment and Meals	395	-	-	395	-	395	359	358	37	1
6294	Other	115	235	-	350	-	350	350	350	0	0
6302	Training (including Scholarships)	2,900	-	-	2,900	-	2,900	2,900	2,899	1	1
6321	Subsidies & Contributions to Local Orgs	30	-	-	30	-	30	30	30	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 516 GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		45,219	749	0	45,968	0	45,968	45,876	44,995	973	881
610	Appropriated Employment Expenditure	23,060	749	0	23,809	0	23,809	23,783	23,483	326	300
6111	Administrative	721	-	-	721	-	721	721	721	0	0
6113	Other Technical and Craft Skilled	1,474	-	-	1,474	-	1,474	1,474	1,474	0	0
6114	Clerical and Office Support	11,609	-327	-	11,282	-	11,282	11,270	11,270	12	0
6115	Semi-Skilled Operatives and Unskilled	1,304	-209	-	1,095	-	1,095	1,081	992	103	89
6116	Contracted Employees	2,212	1,245	-	3,457	-	3,457	3,457	3,457	0	0
6117	Temporary Employees	3,675	-	-	3,675	-	3,675	3,675	3,465	210	210
6131	Other Direct Labour Costs	405	34	-	439	-	439	439	439	0	0
6133	Benefits and Allowances	620	6	-	626	-	626	626	625	1	1
6134	National Insurance	1,040	-	-	1,040	-	1,040	1,040	1,040	0	0
620	Other Charges	22,159	0	0	22,159	0	22,159	22,093	21,512	647	581
6221	Drugs and Medical Supplies	30	-	-	30	-	30	30	30	0	0
6222	Field Materials and Supplies	35	-	-	35	-	35	35	35	0	0
6223	Office Materials and Supplies	2,438	-	-	2,438	-	2,438	2,438	2,438	0	0
6224	Print and Non-Print Materials	8,000	-	-	8,000	-	8,000	8,000	7,995	5	5
6231	Fuel and Lubricants	110	-	-	110	-	110	110	89	21	21
6241	Rental of Buildings	4,200	-	-	4,200	-	4,200	4,200	4,200	0	0
6242	Maintenance of Buildings	100	-	-	100	-	100	100	100	0	0
6243	Janitorial and Cleaning Supplies	350	-	-	350	-	350	350	350	0	0
6261	Local Travel and Subsistence	600	80	-	680	-	680	680	680	0	0
6263	Postage, Telex and Cablegrams	50	-	-	50	-	50	50	50	0	0
6264	Vehicle Spares and Maintenance	120	-80	-	40	-	40	40	19	21	21
6271	Telephone Charges	330	-	-	330	-	330	330	330	0	0
6272	Electricity Charges	1,850	-	-	1,850	-	1,850	1,850	1,822	28	28
6273	Water Charges	330	-	-	330	-	330	300	0	330	300
6281	Security Services	36	-	-	36	-	36	0	0	36	0
6282	Equipment Maintenance	250	-	-	250	-	250	250	86	164	164
6283	Cleaning and Extermination Services	80	-	-	80	-	80	80	80	0	0
6284	Other	2,800	-	-	2,800	-	2,800	2,800	2,760	40	40
6291	National and Other Events	50	-30	-	20	-	20	20	20	0	0
6293	Refreshment and Meals	200	-	-	200	-	200	200	200	0	0
6294	Other	150	30	-	180	-	180	180	178	2	2
6302	Training (including Scholarships)	50	-	-	50	-	50	50	50	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
PROGRAMME - 521 MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		8,101	120	0	8,221	0	8,221	8,221	8,074	147	147
610	Appropriated Employment Expenditure	4,879	120	0	4,999	0	4,999	4,999	4,999	0	0
6116	Contracted Employees	4,879	120	-	4,999	-	4,999	4,999	4,999	0	0
620	Other Charges	3,222	0	0	3,222	0	3,222	3,222	3,075	147	147
6221	Drugs and Medical Supplies	15	-	-	15	-	15	15	14	1	1
6223	Office Materials and Supplies	160	-	-	160	-	160	160	160	0	0
6224	Print and Non-Print Materials	60	-	-	60	-	60	60	59	1	1
6231	Fuel and Lubricants	275	-	-	275	-	275	275	275	0	0
6243	Janitorial and Cleaning Supplies	25	-	-	25	-	25	25	0	25	25
6261	Local Travel and Subsistence	20	-	-	20	-	20	20	20	0	0
6264	Vehicle Spares and Maintenance	85	-	-	85	-	85	85	85	0	0
6271	Telephone Charges	327	-	-	327	-	327	327	274	53	53
6281	Security Services	1,929	-	-	1,929	-	1,929	1,929	1,865	64	64
6282	Equipment Maintenance	41	-	-	41	-	41	41	41	0	0
6291	National and Other Events	-	-	-	0	-	0	0	0	0	0
6293	Refreshment and Meals	260	-	-	260	-	260	260	260	0	0
6294	Other	15	-	-	15	-	15	15	12	3	3
6302	Training (including Scholarships)	10	-	-	10	-	10	10	10	0	0

MS. M. ALLY
HEAD OF BUDGET AGENCY

AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
PROGRAMME - 522 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		25,660	104	0	25,764	0	25,764	25,764	25,390	374	374
610	Appropriated Employment Expenditure	15,672	89	0	15,761	0	15,761	15,761	15,712	49	49
6111	Administrative	2,964	-	-	2,964	-	2,964	2,964	2,962	2	2
6113	Other Technical and Craft Skilled	369	-	-	369	-	369	369	369	0	0
6114	Clerical and Office Support	8,535	217	-	8,752	-	8,752	8,752	8,734	18	18
6115	Semi-Skilled Operatives and Unskilled	1,689	-261	-	1,428	-	1,428	1,428	1,428	0	0
6131	Other Direct Labour Costs	449	89	-	538	-	538	538	536	2	2
6133	Benefits and Allowances	700	-	-	700	-	700	700	674	26	26
6134	National Insurance	966	44	-	1,010	-	1,010	1,010	1,009	1	1
620	Other Charges	9,988	15	0	10,003	0	10,003	10,003	9,678	325	325
6221	Drugs and Medical Supplies	20	-	-	20	-	20	20	20	0	0
6223	Office Materials and Supplies	874	-	-	874	-	874	874	856	18	18
6224	Print and Non-Print Materials	312	-	-	312	-	312	312	312	0	0
6231	Fuel and Lubricants	400	-	-	400	-	400	400	399	1	1
6242	Maintenance of Buildings	627	-	-	627	-	627	627	626	1	1
6243	Janitorial and Cleaning Supplies	120	-	-	120	-	120	120	120	0	0
6261	Local Travel and Subsistence	215	-	-	215	-	215	215	171	44	44
6263	Postage, Telex and Cablegrams	10	-	-	10	-	10	10	2	8	8
6264	Vehicle Spares and Maintenance	95	306	-	401	-	401	401	401	0	0
6271	Telephone Charges	471	-	-	471	-	471	471	391	80	80
6272	Electricity Charges	3,699	-	-	3,699	-	3,699	3,699	3,699	0	0
6273	Water Charges	387	-	-	387	-	387	387	227	160	160
6281	Security Services	1,748	-	-	1,748	-	1,748	1,748	1,745	3	3
6282	Equipment Maintenance	350	-	-	350	-	350	350	348	2	2
6283	Cleaning and Extermination Services	75	-	-	75	-	75	75	69	6	6
6284	Other	370	-291	-	79	-	79	77	77	2	2
6291	National and Other Events	30	-	-	30	-	30	30	30	0	0
6293	Refreshment and Meals	65	-	-	65	-	65	65	65	0	0
6294	Other	100	-	-	100	-	100	100	100	0	0
6302	Training (including Scholarships)	20	-	-	20	-	20	20	20	0	0

MS. M. ALLY
HEAD OF BUDGET AGENCY

AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
PROGRAMME - 523 ATTORNEY GENERALS CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		153,284	-58	0	153,226	0	153,226	153,226	142,286	10,940	10,940
610	Appropriated Employment Expenditure	49,301	-209	0	49,092	0	49,092	49,092	39,590	9,502	9,502
6111	Administrative	23,468	-	-	23,468	-	23,468	23,468	23,225	243	243
6116	Contracted Employees	21,403	-550	-	20,853	-	20,853	20,853	12,339	8,514	8,514
6131	Other Direct Labour Costs	227	-	-	227	-	227	227	214	13	13
6133	Benefits and Allowances	3,046	315	-	3,361	-	3,361	3,361	2,661	700	700
6134	National Insurance	1,157	26	-	1,183	-	1,183	1,183	1,151	32	32
620	Other Charges	103,983	151	0	104,134	0	104,134	104,134	102,696	1,438	1,438
6221	Drugs and Medical Supplies	40	-	-	40	-	40	40	40	0	0
6223	Office Materials and Supplies	1,111	-	-	1,111	-	1,111	1,111	1,103	8	8
6224	Print and Non-Print Materials	1,450	-	-	1,450	-	1,450	1,450	1,450	0	0
6231	Fuel and Lubricants	165	-	-	165	-	165	165	165	0	0
6242	Maintenance of Buildings	530	-	-	530	-	530	530	530	0	0
6243	Janitorial and Cleaning Supplies	120	-	-	120	-	120	120	120	0	0
6261	Local Travel and Subsistence	60	-	-	60	-	60	60	16	44	44
6263	Postage, Telex and Cablegrams	10	-	-	10	-	10	10	6	4	4
6264	Vehicle Spares and Maintenance	50	151	-	201	-	201	201	201	0	0
6271	Telephone Charges	751	-	-	751	-	751	751	608	143	143
6272	Electricity Charges	1,248	-	-	1,248	-	1,248	1,248	624	624	624
6273	Water Charges	100	-	-	100	-	100	100	0	100	100
6281	Security Services	2,643	-	-	2,643	-	2,643	2,643	2,187	456	456
6282	Equipment Maintenance	642	-	-	642	-	642	642	636	6	6
6283	Cleaning and Extermination Services	328	-	-	328	-	328	328	307	21	21
6284	Other	650	-	-	650	-	650	650	650	0	0
6291	National and Other Events	30	-	-	30	-	30	30	0	30	30
6293	Refreshment and Meals	45	-	-	45	-	45	45	44	1	1
6294	Other	10	-	-	10	-	10	10	9	1	1
6322	Subsidies & Contributions to International Orgs	94,000	-	-	94,000	-	94,000	94,000	94,000	0	0

MS. M. ALLY
HEAD OF BUDGET AGENCY

AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
PROGRAMME - 524 OFFICE OF THE STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		9,620	-15	0	9,605	0	9,605	9,605	9,286	319	319
610	Appropriated Employment Expenditure	6,833	0	0	6,833	0	6,833	6,833	6,820	13	13
6111	Administrative	2,567	-	-	2,567	-	2,567	2,567	2,567	0	0
6113	Other Technical and Craft Skilled	424	-	-	424	-	424	424	424	0	0
6114	Clerical and Office Support	2,742	2	-	2,744	-	2,744	2,744	2,744	0	0
6115	Semi-Skilled Operatives and Unskilled	266	-	-	266	-	266	266	266	0	0
6131	Other Direct Labour Costs	67	-	-	67	-	67	67	67	0	0
6133	Benefits and Allowances	439	-2	-	437	-	437	437	424	13	13
6134	National Insurance	328	-	-	328	-	328	328	328	0	0
620	Other Charges	2,787	-15	0	2,772	0	2,772	2,772	2,466	306	306
6221	Drugs and Medical Supplies	20	-	-	20	-	20	20	20	0	0
6223	Office Materials and Supplies	680	-	-	680	-	680	680	646	34	34
6224	Print and Non-Print Materials	691	-	-	691	-	691	691	689	2	2
6242	Maintenance of Buildings	260	-	-	260	-	260	260	260	0	0
6243	Janitorial and Cleaning Supplies	85	-	-	85	-	85	85	85	0	0
6261	Local Travel and Subsistence	20	-	-	20	-	20	20	7	13	13
6263	Postage, Telex and Cablegrams	12	-	-	12	-	12	12	2	10	10
6271	Telephone Charges	146	-	-	146	-	146	146	101	45	45
6272	Electricity Charges	200	-	-	200	-	200	200	0	200	200
6282	Equipment Maintenance	289	-	-	289	-	289	289	288	1	1
6283	Cleaning and Extermination Services	86	-	-	86	-	86	86	85	1	1
6284	Other	200	-15	-	185	-	185	185	185	0	0
6293	Refreshment and Meals	60	-	-	60	-	60	60	60	0	0
6294	Other	8	-	-	8	-	8	8	8	0	0
6302	Training (including Scholarships)	30	-	-	30	-	30	30	30	0	0

MS. M. ALLY
HEAD OF BUDGET AGENCY

AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
PROGRAMME - 525 DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		27,154	-151	0	27,003	0	27,003	27,003	26,122	881	881
610	Appropriated Employment Expenditure	19,266	0	0	19,266	0	19,266	19,266	19,091	175	175
6111	Administrative	2,623	-	-	2,623	-	2,623	2,623	2,623	0	0
6114	Clerical and Office Support	12,252	-	-	12,252	-	12,252	12,252	12,252	0	0
6115	Semi-Skilled Operatives and Unskilled	1,524	-	-	1,524	-	1,524	1,524	1,518	6	6
6131	Other Direct Labour Costs	934	-	-	934	-	934	934	934	0	0
6133	Benefits and Allowances	850	-34	-	816	-	816	816	647	169	169
6134	National Insurance	1,083	34	-	1,117	-	1,117	1,117	1,117	0	0
620	Other Charges	7,888	-151	0	7,737	0	7,737	7,737	7,031	706	706
6221	Drugs and Medical Supplies	32	-	-	32	-	32	32	32	0	0
6223	Office Materials and Supplies	1,318	-151	-	1,167	-	1,167	1,167	1,157	10	10
6224	Print and Non-Print Materials	1,034	-	-	1,034	-	1,034	1,034	1,034	0	0
6231	Fuel and Lubricants	288	-	-	288	-	288	288	288	0	0
6242	Maintenance of Buildings	512	-	-	512	-	512	512	512	0	0
6243	Janitorial and Cleaning Supplies	240	-	-	240	-	240	240	239	1	1
6261	Local Travel and Subsistence	507	-	-	507	-	507	507	387	120	120
6263	Postage, Telex and Cablegrams	8	-	-	8	-	8	8	1	7	7
6264	Vehicle Spares and Maintenance	198	-	-	198	-	198	198	198	0	0
6271	Telephone Charges	425	-	-	425	-	425	425	396	29	29
6272	Electricity Charges	933	-	-	933	-	933	933	394	539	539
6282	Equipment Maintenance	693	-	-	693	-	693	693	693	0	0
6283	Cleaning and Extermination Services	345	-	-	345	-	345	345	345	0	0
6284	Other	1,025	-	-	1,025	-	1,025	1,025	1,025	0	0
6291	National and Other Events	10	-	-	10	-	10	10	10	0	0
6293	Refreshment and Meals	260	-	-	260	-	260	260	260	0	0
6294	Other	40	-	-	40	-	40	40	40	0	0
6302	Training (including Scholarships)	20	-	-	20	-	20	20	20	0	0

MS. M. ALLY
HEAD OF BUDGET AGENCY

AGENCY - 53 GUYANA DEFENCE FORCE
PROGRAMME - 531 DEFENCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,781,139	0	5,398	2,786,537	45,145	2,831,682	2,831,682	2,790,955	40,727	40,727
610	Appropriated Employment Expenditure	1,745,228	0	0	1,745,228	0	1,745,228	1,745,228	1,741,612	3,616	3,616
6111	Administrative	103,259	-3,023	-	100,236	-	100,236	100,236	100,236	0	0
6112	Senior Technical	102,678	-4,547	-	98,131	-	98,131	98,131	98,128	3	3
6113	Other Technical and Craft Skilled	157,102	-2,409	-	154,693	-	154,693	154,693	154,520	173	173
6114	Clerical and Office Support	321,665	-22,082	-	299,583	-	299,583	299,583	299,237	346	346
6115	Semi-Skilled Operatives and Unskilled	354,957	23,906	-	378,863	-	378,863	378,863	376,296	2,567	2,567
6117	Temporary Employees	81,100	-	-	81,100	-	81,100	81,100	80,802	298	298
6131	Other Direct Labour Costs	152,554	-	-	152,554	-	152,554	152,554	152,498	56	56
6132	Incentives	8,300	-	-	8,300	-	8,300	8,300	8,298	2	2
6133	Benefits and Allowances	169,921	8,155	-	178,076	-	178,076	178,076	178,044	32	32
6134	National Insurance	73,137	-	-	73,137	-	73,137	73,137	73,137	0	0
6135	Pensions	220,555	-	-	220,555	-	220,555	220,555	220,416	139	139
620	Other Charges	1,035,911	0	5,398	1,041,309	45,145	1,086,454	1,086,454	1,049,343	37,111	37,111
6221	Drugs and Medical Supplies	9,600	-	-	9,600	48	9,648	9,648	9,023	625	625
6222	Field Materials and Supplies	28,500	-	-	28,500	9,207	37,707	37,707	36,587	1,120	1,120
6223	Office Materials and Supplies	10,420	-	-	10,420	166	10,586	10,586	10,446	140	140
6224	Print and Non-Print Materials	13,400	-	-	13,400	213	13,613	13,613	13,096	517	517
6231	Fuel and Lubricants	136,796	-	-	136,796	8,657	145,453	145,453	143,010	2,443	2,443
6241	Rental of Buildings	4,000	-686	-	3,314	-	3,314	3,314	2,706	608	608
6242	Maintenance of Buildings	27,000	686	-	27,686	396	28,082	28,082	26,349	1,733	1,733
6243	Janitorial and Cleaning Supplies	7,500	-	-	7,500	349	7,849	7,849	7,464	385	385
6251	Maintenance of Roads	1,100	-	-	1,100	-	1,100	1,100	1,099	1	1
6252	Maintenance of Bridges	400	-	-	400	-	400	400	399	1	1
6255	Maintenance of Other Infrastructure	16,500	-	-	16,500	-	16,500	16,500	16,321	179	179
6261	Local Travel and Subsistence	2,200	400	-	2,600	-	2,600	2,600	2,589	11	11
6262	Overseas Conferences and Official Visits	9,567	-3,000	-	6,567	-	6,567	6,567	6,446	121	121
6263	Postage, Telex and Cablegrams	520	-	-	520	-	520	520	201	319	319
6264	Vehicle Spares and Maintenance	25,000	2,687	-	27,687	-	27,687	27,687	26,420	1,267	1,267
6265	Other Transport, Travel and Postage	60,048	-17,224	5,398	48,222	-	48,222	48,222	48,094	128	128
6271	Telephone Charges	38,900	-	-	38,900	-	38,900	38,900	38,830	70	70
6272	Electricity Charges	36,500	-	-	36,500	-	36,500	36,500	33,124	3,376	3,376
6273	Water Charges	5,000	-	-	5,000	-	5,000	5,000	4,999	1	1
6282	Equipment Maintenance	60,200	-7,730	-	52,470	-	52,470	52,470	46,884	5,586	5,586
6283	Cleaning and Extermination Services	5,800	400	-	6,200	-	6,200	6,200	6,066	134	134
6284	Other	2,060	3,400	-	5,460	120	5,580	5,580	5,353	227	227
6292	Dietary	263,000	19,824	-	282,824	18,386	301,210	301,210	301,182	28	28
6294	Other	186,900	22,330	-	209,230	7,603	216,833	216,833	215,944	889	889
6302	Training (including Scholarships)	85,000	-21,087	-	63,913	-	63,913	63,913	46,711	17,202	17,202

COMMANDER GARY BEST
HEAD OF BUDGET AGENCY

AGENCY - 55 SUPREME COURT
PROGRAMME - 551 SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		188,989	1,200	18,700	208,889	0	208,889	205,840	205,273	3,616	567
610	Appropriated Employment Expenditure	80,573	0	0	80,573	0	80,573	80,573	80,468	105	105
6111	Administrative	13,776	-324	-	13,452	-	13,452	13,452	13,426	26	26
6114	Clerical and Office Support	37,705	-	-	37,705	-	37,705	37,705	37,702	3	3
6115	Semi-Skilled Operatives and Unskilled	7,233	-7	-	7,226	-	7,226	7,226	7,220	6	6
6116	Contracted Employees	11,499	331	-	11,830	-	11,830	11,830	11,828	2	2
6131	Other Direct Labour Costs	2,527	-	-	2,527	-	2,527	2,527	2,477	50	50
6133	Benefits and Allowances	4,044	-	-	4,044	-	4,044	4,044	4,044	0	0
6134	National Insurance	3,789	-	-	3,789	-	3,789	3,789	3,771	18	18
620	Other Charges	108,416	1,200	18,700	128,316	0	128,316	125,267	124,805	3,511	462
6221	Drugs and Medical Supplies	133	-	-	133	-	133	133	132	1	1
6222	Field Materials and Supplies	100	-	-	100	-	100	100	98	2	2
6223	Office Materials and Supplies	8,822	-	-	8,822	-	8,822	8,574	8,573	249	1
6224	Print and Non-Print Materials	7,650	585	-	8,235	-	8,235	8,235	8,234	1	1
6231	Fuel and Lubricants	320	-	-	320	-	320	320	320	0	0
6242	Maintenance of Buildings	11,077	1,200	18,700	30,977	-	30,977	30,977	30,921	56	56
6243	Janitorial and Cleaning Supplies	3,957	-	-	3,957	-	3,957	3,323	3,323	634	0
6255	Maintenance of Other Infrastructure	3,167	-	-	3,167	-	3,167	3,167	2,881	286	286
6261	Local Travel and Subsistence	2,451	-	-	2,451	-	2,451	2,451	2,450	1	1
6263	Postage, Telex and Cablegrams	330	716	-	1,046	-	1,046	1,046	1,045	1	1
6264	Vehicle Spares and Maintenance	632	-	-	632	-	632	475	447	185	28
6271	Telephone Charges	1,637	308	-	1,945	-	1,945	1,945	1,945	0	0
6272	Electricity Charges	8,964	1,141	-	10,105	-	10,105	10,105	10,105	0	0
6273	Water Charges	700	-	-	700	-	700	700	700	0	0
6281	Security Services	15,592	-2,750	-	12,842	-	12,842	11,555	11,538	1,304	17
6282	Equipment Maintenance	4,500	-	-	4,500	-	4,500	4,500	4,437	63	63
6283	Cleaning and Extermination Services	2,538	-	-	2,538	-	2,538	2,221	2,220	318	1
6284	Other	24,500	-	-	24,500	-	24,500	24,500	24,500	0	0
6291	National and Other Events	643	-	-	643	-	643	379	379	264	0
6293	Refreshment and Meals	6,017	-	-	6,017	-	6,017	6,017	6,015	2	2
6294	Other	4,686	-	-	4,686	-	4,686	4,544	4,542	144	2

MS. S. RAMLAL
HEAD OF BUDGET AGENCY

**AGENCY - 55 SUPREME COURT
PROGRAMME - 552 MAGISTRATES' DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		176,515	-1,200	0	175,315	0	175,315	172,477	171,713	3,602	764
610 Appropriated Employment Expenditure		101,086	0	0	101,086	0	101,086	100,615	100,242	844	373
6111	Administrative	15,663	-	-	15,663	-	15,663	15,664	15,429	234	235
6113	Other Technical and Craft Skilled	3,127	-	-	3,127	-	3,127	3,008	2,996	131	12
6114	Clerical and Office Support	30,030	-	-	30,030	-	30,030	29,688	29,663	367	25
6115	Semi-Skilled Operatives and Unskilled	2,430	-656	-	1,774	-	1,774	1,774	1,768	6	6
6116	Contracted Employees	36,172	704	-	36,876	-	36,876	36,876	36,871	5	5
6117	Temporary Employees	3,481	-48	-	3,433	-	3,433	3,422	3,338	95	84
6131	Other Direct Labour Costs	604	-	-	604	-	604	604	602	2	2
6133	Benefits and Allowances	6,600	-	-	6,600	-	6,600	6,600	6,600	0	0
6134	National Insurance	2,979	-	-	2,979	-	2,979	2,979	2,975	4	4
620	Other Charges	75,429	-1,200	0	74,229	0	74,229	71,862	71,471	2,758	391
6221	Drugs and Medical Supplies	320	-	-	320	-	320	320	320	0	0
6222	Field Materials and Supplies	490	-	-	490	-	490	280	280	210	0
6223	Office Materials and Supplies	6,331	-	-	6,331	-	6,331	5,934	5,934	397	0
6224	Print and Non-Print Materials	16,318	2,033	-	18,351	-	18,351	18,351	18,350	1	1
6231	Fuel and Lubricants	150	-5	-	145	-	145	120	120	25	0
6242	Maintenance of Buildings	14,284	-1,200	-	13,084	-	13,084	12,081	11,956	1,128	125
6243	Janitorial and Cleaning Supplies	3,431	-	-	3,431	-	3,431	3,268	3,268	163	0
6255	Maintenance of Other Infrastructure	2,261	-	-	2,261	-	2,261	2,261	2,138	123	123
6261	Local Travel and Subsistence	17,290	-	-	17,290	-	17,290	17,290	17,286	4	4
6263	Postage, Telex and Cablegrams	186	-	-	186	-	186	186	129	57	57
6264	Vehicle Spares and Maintenance	413	-395	-	18	-	18	18	18	0	0
6271	Telephone Charges	745	-	-	745	-	745	614	614	131	0
6272	Electricity Charges	826	301	-	1,127	-	1,127	1,127	1,127	0	0
6273	Water Charges	814	-	-	814	-	814	814	814	0	0
6282	Equipment Maintenance	464	-	-	464	-	464	327	326	138	1
6283	Cleaning and Extermination Services	1,158	-	-	1,158	-	1,158	992	989	169	3
6284	Other	7,010	-715	-	6,295	-	6,295	6,295	6,295	0	0
6291	National and Other Events	335	-	-	335	-	335	200	200	135	0
6293	Refreshment and Meals	728	-	-	728	-	728	728	728	0	0
6294	Other	1,875	-1,219	-	656	-	656	656	579	77	77

MS. S. RAMLAL
HEAD OF BUDGET AGENCY

AGENCY - 56 PUBLIC PROSECUTIONS
PROGRAMME - 561 PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		48,442	0	0	48,442	0	48,442	47,945	47,611	831	334
610	Appropriated Employment Expenditure	38,610	0	0	38,610	0	38,610	38,581	38,526	84	55
6111	Administrative	24,661	770	-	25,431	-	25,431	25,431	25,431	0	0
6114	Clerical and Office Support	1,837	-111	-	1,726	-	1,726	1,725	1,725	1	0
6115	Semi-Skilled Operatives and Unskilled	266	-	-	266	-	266	266	266	0	0
6117	Temporary Employees	120	-33	-	87	-	87	87	87	0	0
6131	Other Direct Labour Costs	5,992	-1,140	-	4,852	-	4,852	4,827	4,827	25	0
6133	Benefits and Allowances	4,537	540	-	5,077	-	5,077	5,077	5,045	32	32
6134	National Insurance	1,197	-26	-	1,171	-	1,171	1,168	1,145	26	23
620	Other Charges	9,832	0	0	9,832	0	9,832	9,364	9,085	747	279
6221	Drugs and Medical Supplies	25	-	-	25	-	25	25	25	0	0
6223	Office Materials and Supplies	1,240	-	-	1,240	-	1,240	1,240	1,240	0	0
6224	Print and Non-Print Materials	1,349	-504	-	845	-	845	845	821	24	24
6231	Fuel and Lubricants	100	-100	-	0	-	0	0	0	0	0
6242	Maintenance of Buildings	500	600	-	1,100	-	1,100	1,100	1,060	40	40
6243	Janitorial and Cleaning Supplies	40	-	-	40	-	40	40	40	0	0
6261	Local Travel and Subsistence	950	-	-	950	-	950	950	942	8	8
6263	Postage, Telex and Cablegrams	4	-	-	4	-	4	4	4	0	0
6264	Vehicle Spares and Maintenance	100	-100	-	0	-	0	0	0	0	0
6271	Telephone Charges	494	100	-	594	-	594	594	476	118	118
6272	Electricity Charges	1,020	4	-	1,024	-	1,024	1,024	1,024	0	0
6273	Water Charges	200	-	-	200	-	200	200	200	0	0
6282	Equipment Maintenance	220	-	-	220	-	220	220	163	57	57
6283	Cleaning and Extermination Services	30	-	-	30	-	30	30	22	8	8
6284	Other	3,400	-	-	3,400	-	3,400	2,972	2,972	428	0
6293	Refreshment and Meals	70	-	-	70	-	70	70	66	4	4
6294	Other	70	-	-	70	-	70	30	30	40	0
6302	Training (including Scholarships)	20	-	-	20	-	20	20	0	20	20

MS. ROXANNE GEORGE (ag.)
HEAD OF BUDGET AGENCY

**AGENCY - 57 OFFICE OF THE OMBUDSMAN
PROGRAMME - 571 OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,587	0	0	4,587	0	4,587	4,584	4,176	411	408
610	Appropriated Employment Expenditure	2,386	0	0	2,386	0	2,386	2,383	2,359	27	24
6113	Other Technical and Craft Skilled	369	-	-	369	-	369	369	369	0	0
6114	Clerical and Office Support	890	-	-	890	-	890	890	890	0	0
6115	Semi-Skilled Operatives and Unskilled	266	-	-	266	-	266	266	266	0	0
6116	Contracted Employees	-	194	-	194	-	194	194	194	0	0
6117	Temporary Employees	50	-	-	50	-	50	50	28	22	22
6131	Other Direct Labour Costs	581	-251	-	330	-	330	328	328	2	0
6133	Benefits and Allowances	105	49	-	154	-	154	153	153	1	0
6134	National Insurance	125	8	-	133	-	133	133	131	2	2
620	Other Charges	2,201	0	0	2,201	0	2,201	2,201	1,817	384	384
6223	Office Materials and Supplies	120	-	-	120	-	120	120	120	0	0
6224	Print and Non-Print Materials	80	-	-	80	-	80	80	79	1	1
6231	Fuel and Lubricants	182	-	-	182	-	182	182	128	54	54
6243	Janitorial and Cleaning Supplies	40	-	-	40	-	40	40	38	2	2
6261	Local Travel and Subsistence	150	-	-	150	-	150	150	112	38	38
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	5	2	3	3
6264	Vehicle Spares and Maintenance	240	-	-	240	-	240	240	141	99	99
6271	Telephone Charges	160	-	-	160	-	160	160	159	1	1
6272	Electricity Charges	450	-	-	450	-	450	450	450	0	0
6282	Equipment Maintenance	150	-	-	150	-	150	150	150	0	0
6284	Other	364	-	-	364	-	364	364	341	23	23
6293	Refreshment and Meals	110	-	-	110	-	110	110	97	13	13
6322	Subsidies & Contributions to International Orgs	150	-	-	150	-	150	150	0	150	150

MR. SHAIKH MOHAMED
HEAD OF BUDGET AGENCY

AGENCY - 58 PUBLIC SERVICE APPELLATE TRIBUNAL
PROGRAMME - 581 PUBLIC SERVICE APPELLATE TRIBUNAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		8,519	0	0	8,519	0	8,519	8,519	8,023	496	496
610	Appropriated Employment Expenditure	3,595	11	0	3,606	0	3,606	3,606	3,554	52	52
6113	Other Technical and Craft Skilled	336	-	-	336	-	336	336	336	0	0
6114	Clerical and Office Support	744	-	-	744	-	744	744	744	0	0
6116	Contracted Employees	2,294	-	-	2,294	-	2,294	2,294	2,246	48	48
6131	Other Direct Labour Costs	48	-	-	48	-	48	48	48	0	0
6133	Benefits and Allowances	89	11	-	100	-	100	100	96	4	4
6134	National Insurance	84	-	-	84	-	84	84	84	0	0
620	Other Charges	4,924	-11	0	4,913	0	4,913	4,913	4,469	444	444
6221	Drugs and Medical Supplies	15	-	-	15	-	15	15	11	4	4
6223	Office Materials and Supplies	140	-	-	140	-	140	140	110	30	30
6224	Print and Non-Print Materials	255	-	-	255	-	255	255	195	60	60
6231	Fuel and Lubricants	150	-65	-	85	-	85	85	0	85	85
6242	Maintenance of Buildings	170	-	-	170	-	170	170	151	19	19
6243	Janitorial and Cleaning Supplies	80	-	-	80	-	80	80	47	33	33
6261	Local Travel and Subsistence	200	-	-	200	-	200	200	147	53	53
6263	Postage, Telex and Cablegrams	8	-	-	8	-	8	8	0	8	8
6271	Telephone Charges	195	-	-	195	-	195	195	155	40	40
6272	Electricity Charges	1,250	-	-	1,250	-	1,250	1,250	1,250	0	0
6273	Water Charges	200	-	-	200	-	200	200	200	0	0
6281	Security Services	1,651	-	-	1,651	-	1,651	1,651	1,632	19	19
6282	Equipment Maintenance	60	54	-	114	-	114	114	87	27	27
6283	Cleaning and Extermination Services	230	-	-	230	-	230	230	202	28	28
6284	Other	205	-	-	205	-	205	205	195	10	10
6291	National and Other Events	10	-	-	10	-	10	10	10	0	0
6293	Refreshment and Meals	80	-	-	80	-	80	80	56	24	24
6294	Other	25	-	-	25	-	25	25	21	4	4

MR. T. KING
HEAD OF BUDGET AGENCY

AGENCY - 71 REGION 1: BARIMA/WAINI
PROGRAMME - 711 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	39,682	0	0	39,682	0	39,682	39,529	39,483	199	46
	610 Appropriated Employment Expenditure	18,207	0	0	18,207	0	18,207	18,110	18,064	143	46
6111	Administrative	1,212	58	-	1,270	-	1,270	1,270	1,270	0	0
6113	Other Technical and Craft Skilled	1,536	70	-	1,606	-	1,606	1,606	1,606	0	0
6114	Clerical and Office Support	5,616	51	-	5,667	-	5,667	5,667	5,661	6	6
6115	Semi-Skilled Operatives and Unskilled	4,992	67	-	5,059	-	5,059	5,059	5,044	15	15
6117	Temporary Employees	1,087	-	-	1,087	-	1,087	1,006	1,006	81	0
6131	Other Direct Labour Costs	748	39	-	787	-	787	788	763	24	25
6133	Benefits and Allowances	1,925	-246	-	1,679	-	1,679	1,672	1,672	7	0
6134	National Insurance	1,091	-39	-	1,052	-	1,052	1,042	1,042	10	0
620	Other Charges	21,475	0	0	21,475	0	21,475	21,419	21,419	56	0
6211	Expenses Specific to the Agency	4,750	-	-	4,750	-	4,750	4,750	4,750	0	0
6222	Field Materials and Supplies	406	-	-	406	-	406	406	406	0	0
6223	Office Materials and Supplies	1,078	-	-	1,078	-	1,078	1,078	1,078	0	0
6224	Print and Non-Print Materials	338	-	-	338	-	338	338	338	0	0
6231	Fuel and Lubricants	4,315	-	-	4,315	-	4,315	4,315	4,315	0	0
6243	Janitorial and Cleaning Supplies	571	-	-	571	-	571	571	571	0	0
6261	Local Travel and Subsistence	3,400	-	-	3,400	-	3,400	3,400	3,400	0	0
6264	Vehicle Spares and Maintenance	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6265	Other Transport, Travel and Postage	414	-	-	414	-	414	414	414	0	0
6271	Telephone Charges	730	-	-	730	-	730	730	730	0	0
6281	Security Services	1,488	-	-	1,488	-	1,488	1,432	1,432	56	0
6282	Equipment Maintenance	165	-	-	165	-	165	165	165	0	0
6284	Other	130	-	-	130	-	130	130	130	0	0
6291	National and Other Events	950	-	-	950	-	950	950	950	0	0
6293	Refreshment and Meals	200	-	-	200	-	200	200	200	0	0
6311	Rates and Taxes	1,440	-	-	1,440	-	1,440	1,440	1,440	0	0
6312	Subventions to Local Authorities	-	-	-	0	-	0	0	0	0	0

MR. I. DASS
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AGENCY - 71 REGION 1: BARIMA/WAINI
PROGRAMME - 712 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		84,999	0	0	84,999	0	84,999	83,796	83,795	1,204	1
610	Appropriated Employment Expenditure	22,732	682	0	23,414	0	23,414	22,908	22,907	507	1
6113	Other Technical and Craft Skilled	6,330	759	-	7,089	-	7,089	7,090	7,089	0	1
6115	Semi-Skilled Operatives and Unskilled	7,980	-321	-	7,659	-	7,659	7,508	7,508	151	0
6117	Temporary Employees	3,456	682	-	4,138	-	4,138	3,984	3,984	154	0
6131	Other Direct Labour Costs	1,680	-78	-	1,602	-	1,602	1,602	1,602	0	0
6133	Benefits and Allowances	1,936	-360	-	1,576	-	1,576	1,571	1,571	5	0
6134	National Insurance	1,350	-	-	1,350	-	1,350	1,153	1,153	197	0
620	Other Charges	62,267	-682	0	61,585	0	61,585	60,888	60,888	697	0
6221	Drugs and Medical Supplies	10	-	-	10	-	10	10	10	0	0
6222	Field Materials and Supplies	366	-	-	366	-	366	366	366	0	0
6223	Office Materials and Supplies	100	-	-	100	-	100	100	100	0	0
6231	Fuel and Lubricants	26,092	-	-	26,092	-	26,092	26,092	26,092	0	0
6242	Maintenance of Buildings	4,280	-	-	4,280	-	4,280	4,280	4,280	0	0
6243	Janitorial and Cleaning Supplies	6	-	-	6	-	6	6	6	0	0
6251	Maintenance of Roads	5,485	-	-	5,485	-	5,485	5,485	5,485	0	0
6252	Maintenance of Bridges	550	-	-	550	-	550	550	550	0	0
6255	Maintenance of Other Infrastructure	850	-	-	850	-	850	850	850	0	0
6261	Local Travel and Subsistence	1,077	200	-	1,277	-	1,277	1,277	1,277	0	0
6264	Vehicle Spares and Maintenance	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6265	Other Transport, Travel and Postage	1,200	600	-	1,800	-	1,800	1,800	1,800	0	0
6271	Telephone Charges	51	-	-	51	-	51	51	51	0	0
6281	Security Services	17,220	-1,522	-	15,698	-	15,698	15,001	15,001	697	0
6284	Other	-	40	-	40	-	40	40	40	0	0
6294	Other	480	-	-	480	-	480	480	480	0	0

MR. I. DASS
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AGENCY - 71 REGION 1: BARIMA/WAINI
PROGRAMME - 713 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		272,632	0	0	272,632	0	272,632	273,468	272,610	22	858
610	Appropriated Employment Expenditure	178,251	500	0	178,751	0	178,751	179,587	178,729	22	858
6111	Administrative	25,782	-2,290	-	23,492	-	23,492	24,263	23,492	0	771
6112	Senior Technical	37,176	950	-	38,126	-	38,126	38,126	38,126	0	0
6113	Other Technical and Craft Skilled	1,080	-	-	1,080	-	1,080	1,079	1,079	1	0
6114	Clerical and Office Support	576	-21	-	555	-	555	555	555	0	0
6115	Semi-Skilled Operatives and Unskilled	80,829	-725	-	80,104	-	80,104	80,138	80,104	0	34
6117	Temporary Employees	540	73	-	613	-	613	592	592	21	0
6131	Other Direct Labour Costs	1,126	540	-	1,666	-	1,666	1,666	1,666	0	0
6133	Benefits and Allowances	20,937	1,643	-	22,580	-	22,580	22,580	22,580	0	0
6134	National Insurance	10,205	330	-	10,535	-	10,535	10,588	10,535	0	53
620	Other Charges	94,381	-500	0	93,881	0	93,881	93,881	93,881	0	0
6221	Drugs and Medical Supplies	1,280	-	-	1,280	-	1,280	1,280	1,280	0	0
6222	Field Materials and Supplies	7,627	-	-	7,627	-	7,627	7,627	7,627	0	0
6223	Office Materials and Supplies	5,596	-	-	5,596	-	5,596	5,596	5,596	0	0
6224	Print and Non-Print Materials	4,883	-	-	4,883	-	4,883	4,883	4,883	0	0
6231	Fuel and Lubricants	8,808	-	-	8,808	-	8,808	8,808	8,808	0	0
6241	Rental of Buildings	639	-	-	639	-	639	639	639	0	0
6242	Maintenance of Buildings	16,058	-	-	16,058	-	16,058	16,058	16,058	0	0
6243	Janitorial and Cleaning Supplies	1,941	-	-	1,941	-	1,941	1,941	1,941	0	0
6252	Maintenance of Bridges	1,429	-	-	1,429	-	1,429	1,429	1,429	0	0
6255	Maintenance of Other Infrastructure	1,540	-	-	1,540	-	1,540	1,540	1,540	0	0
6261	Local Travel and Subsistence	7,844	-	-	7,844	-	7,844	7,844	7,844	0	0
6263	Postage, Telex and Cablegrams	91	-	-	91	-	91	91	91	0	0
6264	Vehicle Spares and Maintenance	1,700	-	-	1,700	-	1,700	1,700	1,700	0	0
6265	Other Transport, Travel and Postage	4,197	-	-	4,197	-	4,197	4,197	4,197	0	0
6271	Telephone Charges	369	-	-	369	-	369	369	369	0	0
6281	Security Services	13,360	-500	-	12,860	-	12,860	12,860	12,860	0	0
6282	Equipment Maintenance	180	-	-	180	-	180	180	180	0	0
6283	Cleaning and Extermination Services	239	-	-	239	-	239	239	239	0	0
6284	Other	960	-	-	960	-	960	960	960	0	0
6291	National and Other Events	3,180	-	-	3,180	-	3,180	3,180	3,180	0	0
6292	Dietary	9,767	-	-	9,767	-	9,767	9,767	9,767	0	0
6293	Refreshment and Meals	550	-	-	550	-	550	550	550	0	0
6294	Other	143	-	-	143	-	143	143	143	0	0
6302	Training (including Scholarships)	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0

MR. I. DASS
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AGENCY - 71 REGION 1: BARIMA/WAINI
PROGRAMME - 714 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		109,955	0	0	109,955	0	109,955	110,223	108,737	1,218	1,486
610	Appropriated Employment Expenditure	66,866	0	0	66,866	0	66,866	67,134	65,648	1,218	1,486
6112	Senior Technical	4,788	233	-	5,021	-	5,021	5,021	5,021	0	0
6113	Other Technical and Craft Skilled	23,386	-124	-	23,262	-	23,262	23,386	23,232	30	154
6114	Clerical and Office Support	936	36	-	972	-	972	972	972	0	0
6115	Semi-Skilled Operatives and Unskilled	19,560	44	-	19,604	-	19,604	19,560	19,560	44	0
6131	Other Direct Labour Costs	2,027	-	-	2,027	-	2,027	2,027	1,774	253	253
6133	Benefits and Allowances	12,809	-388	-	12,421	-	12,421	12,610	11,531	890	1,079
6134	National Insurance	3,360	199	-	3,559	-	3,559	3,558	3,558	1	0
620	Other Charges	43,089	0	0	43,089	0	43,089	43,089	43,089	0	0
6221	Drugs and Medical Supplies	1,078	-	-	1,078	-	1,078	1,078	1,078	0	0
6222	Field Materials and Supplies	1,588	-	-	1,588	-	1,588	1,588	1,588	0	0
6223	Office Materials and Supplies	1,255	-	-	1,255	-	1,255	1,255	1,255	0	0
6224	Print and Non-Print Materials	900	-	-	900	-	900	900	900	0	0
6231	Fuel and Lubricants	8,387	-	-	8,387	-	8,387	8,387	8,387	0	0
6242	Maintenance of Buildings	5,806	-	-	5,806	-	5,806	5,806	5,806	0	0
6243	Janitorial and Cleaning Supplies	2,065	-	-	2,065	-	2,065	2,065	2,065	0	0
6255	Maintenance of Other Infrastructure	240	-	-	240	-	240	240	240	0	0
6261	Local Travel and Subsistence	13,080	-	-	13,080	-	13,080	13,080	13,080	0	0
6264	Vehicle Spares and Maintenance	2,015	-	-	2,015	-	2,015	2,015	2,015	0	0
6265	Other Transport, Travel and Postage	450	-	-	450	-	450	450	450	0	0
6271	Telephone Charges	578	-	-	578	-	578	578	578	0	0
6282	Equipment Maintenance	270	-	-	270	-	270	270	270	0	0
6284	Other	447	-	-	447	-	447	447	447	0	0
6291	National and Other Events	240	-	-	240	-	240	240	240	0	0
6292	Dietary	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6293	Refreshment and Meals	190	-	-	190	-	190	190	190	0	0

MR. I. DASS
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AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 721 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		63,384	0	0	63,384	0	63,384	63,384	63,058	326	326
610	Appropriated Employment Expenditure	40,534	0	0	40,534	0	40,534	40,534	40,258	276	276
6111	Administrative	3,445	371	-	3,816	-	3,816	3,816	3,706	110	110
6112	Senior Technical	538	2	-	540	-	540	540	540	0	0
6113	Other Technical and Craft Skilled	3,147	143	-	3,290	-	3,290	3,290	3,284	6	6
6114	Clerical and Office Support	15,421	202	-	15,623	-	15,623	15,623	15,600	23	23
6115	Semi-Skilled Operatives and Unskilled	8,027	25	-	8,052	-	8,052	8,052	8,052	0	0
6131	Other Direct Labour Costs	4,796	-482	-	4,314	-	4,314	4,314	4,284	30	30
6133	Benefits and Allowances	2,738	-446	-	2,292	-	2,292	2,292	2,186	106	106
6134	National Insurance	2,422	185	-	2,607	-	2,607	2,607	2,606	1	1
620	Other Charges	22,850	0	0	22,850	0	22,850	22,850	22,800	50	50
6211	Expenses Specific to the Agency	2,800	-	-	2,800	-	2,800	2,800	2,798	2	2
6221	Drugs and Medical Supplies	40	-	-	40	-	40	40	40	0	0
6222	Field Materials and Supplies	262	-	-	262	-	262	262	261	1	1
6223	Office Materials and Supplies	2,770	-317	-	2,453	-	2,453	2,453	2,447	6	6
6224	Print and Non-Print Materials	800	-	-	800	-	800	800	800	0	0
6231	Fuel and Lubricants	5,900	-	-	5,900	-	5,900	5,900	5,900	0	0
6261	Local Travel and Subsistence	2,000	589	-	2,589	-	2,589	2,589	2,582	7	7
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	5	5	0	0
6265	Other Transport, Travel and Postage	12	-	-	12	-	12	12	12	0	0
6271	Telephone Charges	1,141	-	-	1,141	-	1,141	1,141	1,140	1	1
6272	Electricity Charges	3,500	-	-	3,500	-	3,500	3,500	3,499	1	1
6273	Water Charges	230	-	-	230	-	230	230	230	0	0
6282	Equipment Maintenance	480	-	-	480	-	480	480	476	4	4
6291	National and Other Events	670	-	-	670	-	670	670	670	0	0
6293	Refreshment and Meals	440	-	-	440	-	440	440	440	0	0
6294	Other	900	-272	-	628	-	628	628	600	28	28
6311	Rates and Taxes	900	-	-	900	-	900	900	900	0	0

MR. S. MEUSAI
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AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 722 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		113,662	0	0	113,662	0	113,662	113,662	113,649	13	13
610	Appropriated Employment Expenditure	39,928	0	0	39,928	0	39,928	39,928	39,918	10	10
6112	Senior Technical	1,416	-350	-	1,066	-	1,066	1,066	1,066	0	0
6113	Other Technical and Craft Skilled	8,826	-3	-	8,823	-	8,823	8,823	8,823	0	0
6114	Clerical and Office Support	2,480	3	-	2,483	-	2,483	2,483	2,483	0	0
6115	Semi-Skilled Operatives and Unskilled	21,855	148	-	22,003	-	22,003	22,003	22,000	3	3
6131	Other Direct Labour Costs	1,560	-43	-	1,517	-	1,517	1,517	1,517	0	0
6133	Benefits and Allowances	1,272	80	-	1,352	-	1,352	1,352	1,345	7	7
6134	National Insurance	2,519	165	-	2,684	-	2,684	2,684	2,684	0	0
620	Other Charges	73,734	0	0	73,734	0	73,734	73,734	73,731	3	3
6221	Drugs and Medical Supplies	20	-	-	20	-	20	20	20	0	0
6222	Field Materials and Supplies	50	-	-	50	-	50	50	49	1	1
6223	Office Materials and Supplies	320	-	-	320	-	320	320	320	0	0
6224	Print and Non-Print Materials	84	-	-	84	-	84	84	84	0	0
6231	Fuel and Lubricants	12,450	-	-	12,450	-	12,450	12,450	12,449	1	1
6253	Maintenance of Drainage and Irrigation Works	54,402	-	-	54,402	-	54,402	54,402	54,402	0	0
6261	Local Travel and Subsistence	400	-	-	400	-	400	400	400	0	0
6264	Vehicle Spares and Maintenance	1,200	-	-	1,200	-	1,200	1,200	1,200	0	0
6271	Telephone Charges	133	-	-	133	-	133	133	133	0	0
6282	Equipment Maintenance	50	-	-	50	-	50	50	50	0	0
6291	National and Other Events	100	-	-	100	-	100	100	100	0	0
6293	Refreshment and Meals	25	-	-	25	-	25	25	24	1	1
6311	Rates and Taxes	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0

MR. S. MEUSAI
HEAD OF BUDGET AGENCY

AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 723 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		63,310	0	0	63,310	0	63,310	63,310	62,142	1,168	1,168
610	Appropriated Employment Expenditure	16,637	0	0	16,637	0	16,637	16,637	15,941	696	696
6113	Other Technical and Craft Skilled	8,663	-	-	8,663	-	8,663	8,663	8,567	96	96
6114	Clerical and Office Support	740	40	-	780	-	780	780	776	4	4
6115	Semi-Skilled Operatives and Unskilled	4,027	-3	-	4,024	-	4,024	4,024	3,983	41	41
6131	Other Direct Labour Costs	1,320	-37	-	1,283	-	1,283	1,283	1,110	173	173
6133	Benefits and Allowances	533	-	-	533	-	533	533	493	40	40
6134	National Insurance	1,354	-	-	1,354	-	1,354	1,354	1,012	342	342
620	Other Charges	46,673	0	0	46,673	0	46,673	46,673	46,201	472	472
6221	Drugs and Medical Supplies	7	-	-	7	-	7	7	7	0	0
6222	Field Materials and Supplies	90	-	-	90	-	90	90	90	0	0
6223	Office Materials and Supplies	115	-	-	115	-	115	115	114	1	1
6224	Print and Non-Print Materials	55	-	-	55	-	55	55	55	0	0
6242	Maintenance of Buildings	4,100	-	-	4,100	-	4,100	4,100	4,100	0	0
6243	Janitorial and Cleaning Supplies	245	-	-	245	-	245	245	245	0	0
6251	Maintenance of Roads	3,440	-	-	3,440	-	3,440	3,440	3,440	0	0
6252	Maintenance of Bridges	350	-	-	350	-	350	350	350	0	0
6254	Maintenance of Sea and River Defences	100	-	-	100	-	100	100	99	1	1
6255	Maintenance of Other Infrastructure	2,530	-	-	2,530	-	2,530	2,530	2,530	0	0
6261	Local Travel and Subsistence	105	-	-	105	-	105	105	105	0	0
6264	Vehicle Spares and Maintenance	4,203	-	-	4,203	-	4,203	4,203	4,203	0	0
6281	Security Services	31,073	-	-	31,073	-	31,073	31,073	30,603	470	470
6283	Cleaning and Extermination Services	260	-	-	260	-	260	260	260	0	0

MR. S. MEUSAI
HEAD OF BUDGET AGENCY

AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 724 EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		547,240	0	0	547,240	0	547,240	547,240	545,053	2,187	2,187
610 Appropriated Employment Expenditure		454,020	0	0	454,020	0	454,020	454,020	451,864	2,156	2,156
6111	Administrative	87,502	-6,139	-	81,363	-	81,363	81,363	80,953	410	410
6112	Senior Technical	186,900	3,912	-	190,812	-	190,812	190,812	190,205	607	607
6113	Other Technical and Craft Skilled	57,228	-600	-	56,628	-	56,628	56,628	56,529	99	99
6114	Clerical and Office Support	4,600	-200	-	4,400	-	4,400	4,400	4,396	4	4
6115	Semi-Skilled Operatives and Unskilled	21,998	2,762	-	24,760	-	24,760	24,760	24,680	80	80
6116	Contracted Employees	970	43	-	1,013	-	1,013	1,013	1,013	0	0
6117	Temporary Employees	37,654	-943	-	36,711	-	36,711	36,711	36,605	106	106
6131	Other Direct Labour Costs	12,732	696	-	13,428	-	13,428	13,428	13,334	94	94
6133	Benefits and Allowances	16,290	469	-	16,759	-	16,759	16,759	16,735	24	24
6134	National Insurance	28,146	-	-	28,146	-	28,146	28,146	27,414	732	732
620	Other Charges	93,220	0	0	93,220	0	93,220	93,220	93,189	31	31
6221	Drugs and Medical Supplies	1,505	-	-	1,505	-	1,505	1,505	1,505	0	0
6222	Field Materials and Supplies	8,100	-	-	8,100	-	8,100	8,100	8,099	1	1
6223	Office Materials and Supplies	7,500	-	-	7,500	-	7,500	7,500	7,500	0	0
6224	Print and Non-Print Materials	6,000	-	-	6,000	-	6,000	6,000	5,999	1	1
6231	Fuel and Lubricants	1,420	-	-	1,420	-	1,420	1,420	1,418	2	2
6242	Maintenance of Buildings	6,300	-	-	6,300	-	6,300	6,300	6,295	5	5
6243	Janitorial and Cleaning Supplies	606	-	-	606	-	606	606	605	1	1
6255	Maintenance of Other Infrastructure	1,580	-	-	1,580	-	1,580	1,580	1,572	8	8
6261	Local Travel and Subsistence	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
6263	Postage, Telex and Cablegrams	15	-	-	15	-	15	15	15	0	0
6264	Vehicle Spares and Maintenance	120	-	-	120	-	120	120	120	0	0
6265	Other Transport, Travel and Postage	15	-	-	15	-	15	15	15	0	0
6271	Telephone Charges	1,420	-	-	1,420	-	1,420	1,420	1,419	1	1
6272	Electricity Charges	11,831	-	-	11,831	-	11,831	11,831	11,831	0	0
6273	Water Charges	2,175	-	-	2,175	-	2,175	2,175	2,175	0	0
6281	Security Services	27,859	4	-	27,863	-	27,863	27,863	27,858	5	5
6282	Equipment Maintenance	200	-	-	200	-	200	200	199	1	1
6283	Cleaning and Extermination Services	305	-	-	305	-	305	305	304	1	1
6284	Other	1,400	-	-	1,400	-	1,400	1,400	1,396	4	4
6291	National and Other Events	1,200	512	-	1,712	-	1,712	1,712	1,712	0	0
6292	Dietary	7,137	-	-	7,137	-	7,137	7,137	7,136	1	1
6293	Refreshment and Meals	598	-	-	598	-	598	598	598	0	0
6302	Training (including Scholarships)	2,934	-516	-	2,418	-	2,418	2,418	2,418	0	0

MR. S. MEUSAI
HEAD OF BUDGET AGENCY

AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 725 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		176,046	0	0	176,046	0	176,046	176,045	174,440	1,606	1,605
610	Appropriated Employment Expenditure	132,083	0	0	132,083	0	132,083	132,083	130,493	1,590	1,590
6112	Senior Technical	14,071	-1,268	-	12,803	-	12,803	12,803	12,643	160	160
6113	Other Technical and Craft Skilled	31,526	-1,110	-	30,416	-	30,416	30,416	29,919	497	497
6114	Clerical and Office Support	6,752	198	-	6,950	-	6,950	6,950	6,933	17	17
6115	Semi-Skilled Operatives and Unskilled	40,913	1,264	-	42,177	-	42,177	42,177	41,814	363	363
6116	Contracted Employees	9,700	1,302	-	11,002	-	11,002	11,002	10,974	28	28
6117	Temporary Employees	869	87	-	956	-	956	956	948	8	8
6131	Other Direct Labour Costs	7,192	-	-	7,192	-	7,192	7,192	7,050	142	142
6133	Benefits and Allowances	14,080	-238	-	13,842	-	13,842	13,842	13,611	231	231
6134	National Insurance	6,980	-235	-	6,745	-	6,745	6,745	6,601	144	144
620	Other Charges	43,963	0	0	43,963	0	43,963	43,962	43,947	16	15
6221	Drugs and Medical Supplies	1,670	-	-	1,670	-	1,670	1,670	1,670	0	0
6222	Field Materials and Supplies	4,101	-186	-	3,915	-	3,915	3,915	3,914	1	1
6223	Office Materials and Supplies	2,150	-	-	2,150	-	2,150	2,150	2,150	0	0
6224	Print and Non-Print Materials	1,100	-	-	1,100	-	1,100	1,100	1,097	3	3
6231	Fuel and Lubricants	2,778	-	-	2,778	-	2,778	2,778	2,777	1	1
6242	Maintenance of Buildings	5,600	-	-	5,600	-	5,600	5,599	5,598	2	1
6243	Janitorial and Cleaning Supplies	2,500	-	-	2,500	-	2,500	2,500	2,499	1	1
6255	Maintenance of Other Infrastructure	1,260	-	-	1,260	-	1,260	1,260	1,260	0	0
6261	Local Travel and Subsistence	1,800	-	-	1,800	-	1,800	1,800	1,797	3	3
6263	Postage, Telex and Cablegrams	3	-	-	3	-	3	3	1	2	2
6264	Vehicle Spares and Maintenance	800	-	-	800	-	800	800	800	0	0
6265	Other Transport, Travel and Postage	80	-	-	80	-	80	80	80	0	0
6271	Telephone Charges	1,069	-	-	1,069	-	1,069	1,069	1,069	0	0
6272	Electricity Charges	11,550	-	-	11,550	-	11,550	11,550	11,550	0	0
6273	Water Charges	660	-	-	660	-	660	660	660	0	0
6282	Equipment Maintenance	642	-	-	642	-	642	642	641	1	1
6283	Cleaning and Extermination Services	590	-	-	590	-	590	590	590	0	0
6284	Other	25	-	-	25	-	25	25	25	0	0
6291	National and Other Events	100	-	-	100	-	100	100	100	0	0
6292	Dietary	4,710	330	-	5,040	-	5,040	5,040	5,040	0	0
6293	Refreshment and Meals	75	70	-	145	-	145	145	144	1	1
6294	Other	201	-144	-	57	-	57	57	57	0	0
6302	Training (including Scholarships)	499	-70	-	429	-	429	429	428	1	1

MR. S. MEUSAI
HEAD OF BUDGET AGENCY

AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME - 731 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		103,927	-844	0	103,083	0	103,083	100,475	99,070	4,013	1,405
610	Appropriated Employment Expenditure	68,857	-1,180	0	67,677	0	67,677	65,069	64,106	3,571	963
6111	Administrative	6,155	110	-	6,265	-	6,265	6,256	6,190	75	66
6113	Other Technical and Craft Skilled	7,312	-	-	7,312	-	7,312	7,312	7,312	0	0
6114	Clerical and Office Support	21,540	-1,290	-	20,250	-	20,250	19,892	19,892	358	0
6115	Semi-Skilled Operatives and Unskilled	17,950	-385	-	17,565	-	17,565	16,832	16,443	1,122	389
6116	Contracted Employees	2,368	385	-	2,753	-	2,753	2,753	2,346	407	407
6131	Other Direct Labour Costs	5,620	-	-	5,620	-	5,620	5,134	5,128	492	6
6133	Benefits and Allowances	3,972	-	-	3,972	-	3,972	2,950	2,894	1,078	56
6134	National Insurance	3,940	-	-	3,940	-	3,940	3,940	3,901	39	39
620	Other Charges	35,070	336	0	35,406	0	35,406	35,406	34,964	442	442
6211	Expenses Specific to the Agency	2,532	-	-	2,532	-	2,532	2,532	2,526	6	6
6222	Field Materials and Supplies	172	-	-	172	-	172	172	166	6	6
6223	Office Materials and Supplies	2,601	-	-	2,601	-	2,601	2,601	2,479	122	122
6224	Print and Non-Print Materials	855	-	-	855	-	855	855	844	11	11
6231	Fuel and Lubricants	2,444	-	-	2,444	-	2,444	2,444	2,394	50	50
6243	Janitorial and Cleaning Supplies	150	-	-	150	-	150	150	141	9	9
6261	Local Travel and Subsistence	3,445	-	-	3,445	-	3,445	3,445	3,444	1	1
6263	Postage, Telex and Cablegrams	2	-	-	2	-	2	2	0	2	2
6264	Vehicle Spares and Maintenance	1,542	-100	-	1,442	-	1,442	1,442	1,360	82	82
6271	Telephone Charges	1,050	-	-	1,050	-	1,050	1,050	1,047	3	3
6272	Electricity Charges	1,957	-	-	1,957	-	1,957	1,957	1,957	0	0
6273	Water Charges	494	-	-	494	-	494	494	494	0	0
6281	Security Services	12,504	-	-	12,504	-	12,504	12,504	12,500	4	4
6282	Equipment Maintenance	1,018	-50	-	968	-	968	968	947	21	21
6283	Cleaning and Extermination Services	202	-	-	202	-	202	202	186	16	16
6284	Other	650	-	-	650	-	650	650	610	40	40
6291	National and Other Events	1,200	336	-	1,536	-	1,536	1,536	1,536	0	0
6293	Refreshment and Meals	685	150	-	835	-	835	835	835	0	0
6294	Other	87	-	-	87	-	87	87	84	3	3
6302	Training (including Scholarships)	200	-	-	200	-	200	200	144	56	56
6311	Rates and Taxes	1,280	-	-	1,280	-	1,280	1,280	1,270	10	10

MR. N. RAMKISSON
HEAD OF BUDGET AGENCY

AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA

PROGRAMME - 732 AGRICULTURE

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		124,054	-336	0	123,718	0	123,718	122,029	120,447	3,271	1,582
610	Appropriated Employment Expenditure	27,788	0	0	27,788	0	27,788	26,099	25,413	2,375	686
6113	Other Technical and Craft Skilled	1,475	-	-	1,475	-	1,475	684	684	791	0
6114	Clerical and Office Support	297	-	-	297	-	297	292	292	5	0
6115	Semi-Skilled Operatives and Unskilled	9,943	4,963	-	14,906	-	14,906	14,906	14,763	143	143
6117	Temporary Employees	12,450	-4,963	-	7,487	-	7,487	7,476	7,430	57	46
6131	Other Direct Labour Costs	1,351	-	-	1,351	-	1,351	1,294	905	446	389
6133	Benefits and Allowances	375	-	-	375	-	375	96	96	279	0
6134	National Insurance	1,897	-	-	1,897	-	1,897	1,351	1,243	654	108
620	Other Charges	96,266	-336	0	95,930	0	95,930	95,930	95,034	896	896
6222	Field Materials and Supplies	150	-	-	150	-	150	150	149	1	1
6223	Office Materials and Supplies	305	-	-	305	-	305	305	292	13	13
6224	Print and Non-Print Materials	200	-	-	200	-	200	200	184	16	16
6231	Fuel and Lubricants	10,748	-	-	10,748	-	10,748	10,748	10,735	13	13
6253	Maintenance of Drainage and Irrigation Works	76,588	-	-	76,588	-	76,588	76,588	76,576	12	12
6255	Maintenance of Other Infrastructure	2,046	-	-	2,046	-	2,046	2,046	1,952	94	94
6261	Local Travel and Subsistence	1,028	-	-	1,028	-	1,028	1,028	1,025	3	3
6264	Vehicle Spares and Maintenance	2,583	-336	-	2,247	-	2,247	2,247	2,246	1	1
6281	Security Services	1,200	-	-	1,200	-	1,200	1,200	478	722	722
6282	Equipment Maintenance	50	-	-	50	-	50	50	44	6	6
6291	National and Other Events	10	-	-	10	-	10	10	5	5	5
6293	Refreshment and Meals	200	-	-	200	-	200	200	191	9	9
6311	Rates and Taxes	1,158	-	-	1,158	-	1,158	1,158	1,157	1	1

MR. N. RAMKISSON
HEAD OF BUDGET AGENCY

AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA

PROGRAMME - 733 PUBLIC WORKS

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		53,005	0	0	53,005	0	53,005	52,826	50,096	2,909	2,730
610	Appropriated Employment Expenditure	13,666	0	0	13,666	0	13,666	13,487	13,212	454	275
6112	Senior Technical	1,195	-	-	1,195	-	1,195	1,140	1,138	57	2
6113	Other Technical and Craft Skilled	4,840	-187	-	4,653	-	4,653	4,653	4,651	2	2
6115	Semi-Skilled Operatives and Unskilled	2,784	-	-	2,784	-	2,784	2,717	2,717	67	0
6116	Contracted Employees	1,357	187	-	1,544	-	1,544	1,544	1,332	212	212
6131	Other Direct Labour Costs	2,088	-	-	2,088	-	2,088	2,088	2,081	7	7
6133	Benefits and Allowances	697	-	-	697	-	697	692	654	43	38
6134	National Insurance	705	-	-	705	-	705	653	639	66	14
620	Other Charges	39,339	0	0	39,339	0	39,339	39,339	36,884	2,455	2,455
6222	Field Materials and Supplies	94	-	-	94	-	94	94	94	0	0
6223	Office Materials and Supplies	150	-	-	150	-	150	150	127	23	23
6224	Print and Non-Print Materials	295	-	-	295	-	295	295	281	14	14
6231	Fuel and Lubricants	1,100	-	-	1,100	-	1,100	1,100	1,016	84	84
6242	Maintenance of Buildings	7,276	-	-	7,276	-	7,276	7,276	6,723	553	553
6243	Janitorial and Cleaning Supplies	250	-	-	250	-	250	250	164	86	86
6251	Maintenance of Roads	4,500	-	-	4,500	-	4,500	4,500	3,001	1,499	1,499
6252	Maintenance of Bridges	4,631	-	-	4,631	-	4,631	4,631	4,540	91	91
6255	Maintenance of Other Infrastructure	3,800	-	-	3,800	-	3,800	3,800	3,800	0	0
6261	Local Travel and Subsistence	1,040	-	-	1,040	-	1,040	1,040	1,040	0	0
6264	Vehicle Spares and Maintenance	5,500	-	-	5,500	-	5,500	5,500	5,497	3	3
6265	Other Transport, Travel and Postage	-	-	-	0	-	0	0	0	0	0
6271	Telephone Charges	112	-	-	112	-	112	112	112	0	0
6272	Electricity Charges	920	180	-	1,100	-	1,100	1,100	1,016	84	84
6273	Water Charges	330	-180	-	150	-	150	150	150	0	0
6281	Security Services	8,928	-	-	8,928	-	8,928	8,928	8,928	0	0
6282	Equipment Maintenance	100	-	-	100	-	100	100	98	2	2
6283	Cleaning and Extermination Services	170	-	-	170	-	170	170	165	5	5
6291	National and Other Events	51	-	-	51	-	51	51	49	2	2
6293	Refreshment and Meals	92	-	-	92	-	92	92	83	9	9
6294	Other	-	-	-	0	-	0	0	0	0	0

MR. N. RAMKISSON
HEAD OF BUDGET AGENCY

AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME - 734 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		810,883	-2,450	0	808,433	0	808,433	804,298	789,628	18,805	14,670
610	Appropriated Employment Expenditure	690,545	-2,450	0	688,095	0	688,095	683,960	673,373	14,722	10,587
6111	Administrative	211,964	2,626	-	214,590	-	214,590	214,590	214,573	17	17
6112	Senior Technical	209,716	3,489	-	213,205	-	213,205	213,205	212,960	245	245
6113	Other Technical and Craft Skilled	95,581	-	-	95,581	-	95,581	95,581	94,637	944	944
6114	Clerical and Office Support	3,594	-	-	3,594	-	3,594	3,594	3,514	80	80
6115	Semi-Skilled Operatives and Unskilled	103,369	-7,976	-	95,393	-	95,393	95,283	86,096	9,297	9,187
6131	Other Direct Labour Costs	9,851	335	-	10,186	-	10,186	10,186	10,180	6	6
6133	Benefits and Allowances	12,540	-2,617	-	9,923	-	9,923	5,898	5,865	4,058	33
6134	National Insurance	43,930	1,693	-	45,623	-	45,623	45,623	45,548	75	75
620	Other Charges	120,338	0	0	120,338	0	120,338	120,338	116,255	4,083	4,083
6221	Drugs and Medical Supplies	939	-	-	939	-	939	939	694	245	245
6222	Field Materials and Supplies	5,264	-	-	5,264	-	5,264	5,264	5,253	11	11
6223	Office Materials and Supplies	4,448	-	-	4,448	-	4,448	4,448	4,446	2	2
6224	Print and Non-Print Materials	5,419	-	-	5,419	-	5,419	5,419	5,358	61	61
6231	Fuel and Lubricants	278	-	-	278	-	278	278	63	215	215
6241	Rental of Buildings	200	-	-	200	-	200	200	97	103	103
6242	Maintenance of Buildings	21,000	-1,000	-	20,000	-	20,000	20,000	19,929	71	71
6243	Janitorial and Cleaning Supplies	709	-	-	709	-	709	709	707	2	2
6252	Maintenance of Bridges	1,000	-	-	1,000	-	1,000	1,000	574	426	426
6255	Maintenance of Other Infrastructure	9,836	-	-	9,836	-	9,836	9,836	9,836	0	0
6261	Local Travel and Subsistence	4,200	1,300	-	5,500	-	5,500	5,500	5,451	49	49
6263	Postage, Telex and Cablegrams	15	-	-	15	-	15	15	3	12	12
6264	Vehicle Spares and Maintenance	393	-	-	393	-	393	393	391	2	2
6271	Telephone Charges	520	-	-	520	-	520	520	213	307	307
6272	Electricity Charges	7,345	1,000	-	8,345	-	8,345	8,345	7,751	594	594
6273	Water Charges	4,095	-1,000	-	3,095	-	3,095	3,095	3,045	50	50
6281	Security Services	40,358	-	-	40,358	-	40,358	40,358	39,062	1,296	1,296
6282	Equipment Maintenance	1,000	-	-	1,000	-	1,000	1,000	696	304	304
6283	Cleaning and Extermination Services	1,935	-	-	1,935	-	1,935	1,935	1,768	167	167
6284	Other	5,282	-1,000	-	4,282	-	4,282	4,282	4,281	1	1
6291	National and Other Events	2,607	400	-	3,007	-	3,007	3,007	2,876	131	131
6292	Dietary	1	-	-	1	-	1	1	0	1	1
6293	Refreshment and Meals	1,690	300	-	1,990	-	1,990	1,990	1,985	5	5
6294	Other	304	-	-	304	-	304	304	303	1	1
6302	Training (including Scholarships)	1,500	-	-	1,500	-	1,500	1,500	1,473	27	27

MR. N.RAMKISSON
HEAD OF BUDGET AGENCY

AGENCY- 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME - 735 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		321,050	3,630	0	324,680	0	324,680	324,401	315,595	9,085	8,806
610	Appropriated Employment Expenditure	186,066	3,630	0	189,696	0	189,696	189,417	187,808	1,888	1,609
6111	Administrative	1,543	-	-	1,543	-	1,543	1,449	1,449	94	0
6112	Senior Technical	25,670	-1,000	-	24,670	-	24,670	24,670	24,420	250	250
6113	Other Technical and Craft Skilled	37,976	-	-	37,976	-	37,976	37,976	37,108	868	868
6114	Clerical and Office Support	8,431	200	-	8,631	-	8,631	8,446	8,442	189	4
6115	Semi-Skilled Operatives and Unskilled	57,526	-	-	57,526	-	57,526	57,526	57,253	273	273
6116	Contracted Employees	9,250	5,003	-	14,253	-	14,253	14,253	14,213	40	40
6131	Other Direct Labour Costs	17,047	2,450	-	19,497	-	19,497	19,497	19,474	23	23
6133	Benefits and Allowances	19,178	-3,062	-	16,116	-	16,116	16,116	16,101	15	15
6134	National Insurance	9,445	39	-	9,484	-	9,484	9,484	9,348	136	136
620	Other Charges	134,984	0	0	134,984	0	134,984	134,984	127,787	7,197	7,197
6221	Drugs and Medical Supplies	15,000	1,266	-	16,266	-	16,266	16,266	15,871	395	395
6222	Field Materials and Supplies	6,500	-	-	6,500	-	6,500	6,500	6,395	105	105
6223	Office Materials and Supplies	5,400	-	-	5,400	-	5,400	5,400	5,383	17	17
6224	Print and Non-Print Materials	2,500	-	-	2,500	-	2,500	2,500	2,485	15	15
6231	Fuel and Lubricants	5,157	600	-	5,757	-	5,757	5,757	5,483	274	274
6242	Maintenance of Buildings	12,850	-	-	12,850	-	12,850	12,850	10,279	2,571	2,571
6243	Janitorial and Cleaning Supplies	4,250	-	-	4,250	-	4,250	4,250	4,085	165	165
6251	Maintenance of Roads	12,000	-2,634	-	9,366	-	9,366	9,366	9,366	0	0
6252	Maintenance of Bridges	500	-	-	500	-	500	500	10	490	490
6255	Maintenance of Other Infrastructure	6,000	-	-	6,000	-	6,000	6,000	4,794	1,206	1,206
6261	Local Travel and Subsistence	3,670	-	-	3,670	-	3,670	3,670	3,591	79	79
6263	Postage, Telex and Cablegrams	14	-	-	14	-	14	14	14	0	0
6264	Vehicle Spares and Maintenance	3,300	768	-	4,068	-	4,068	4,068	3,683	385	385
6271	Telephone Charges	2,715	-	-	2,715	-	2,715	2,715	2,714	1	1
6272	Electricity Charges	4,460	-	-	4,460	-	4,460	4,460	4,457	3	3
6273	Water Charges	5,830	-	-	5,830	-	5,830	5,830	5,830	0	0
6281	Security Services	15,358	-	-	15,358	-	15,358	15,358	15,358	0	0
6282	Equipment Maintenance	9,114	-	-	9,114	-	9,114	9,114	8,346	768	768
6283	Cleaning and Extermination Services	3,640	-	-	3,640	-	3,640	3,640	3,400	240	240
6284	Other	4,007	-	-	4,007	-	4,007	4,007	3,662	345	345
6291	National and Other Events	290	-	-	290	-	290	290	236	54	54
6292	Dietary	11,144	-	-	11,144	-	11,144	11,144	11,123	21	21
6293	Refreshment and Meals	285	-	-	285	-	285	285	270	15	15
6302	Training (including Scholarships)	1,000	-	-	1,000	-	1,000	1,000	952	48	48

MR. N. RAMKISSON
HEAD OF BUDGET AGENCY

AGENCY - 74 REGION 4: DEMERARA/MAHAICA
PROGRAMME - 741 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		76,100	0	0	76,100	0	76,100	76,100	75,569	531	531
610	Appropriated Employment Expenditure	42,860	-3,750	0	39,110	0	39,110	39,110	38,705	405	405
6111	Administrative	9,845	-1,050	-	8,795	-	8,795	8,795	8,755	40	40
6113	Other Technical and Craft Skilled	4,815	-2,150	-	2,665	-	2,665	2,665	2,617	48	48
6114	Clerical and Office Support	13,220	85	-	13,305	-	13,305	13,305	13,304	1	1
6115	Semi-Skilled Operatives and Unskilled	5,103	-700	-	4,403	-	4,403	4,403	4,370	33	33
6131	Other Direct Labour Costs	3,330	255	-	3,585	-	3,585	3,585	3,585	0	0
6133	Benefits and Allowances	4,245	-300	-	3,945	-	3,945	3,945	3,738	207	207
6134	National Insurance	2,302	110	-	2,412	-	2,412	2,412	2,336	76	76
620	Other Charges	33,240	3,750	0	36,990	0	36,990	36,990	36,864	126	126
6211	Expenses Specific to the Agency	5,800	600	-	6,400	-	6,400	6,400	6,379	21	21
6221	Drugs and Medical Supplies	25	-	-	25	-	25	25	25	0	0
6222	Field Materials and Supplies	250	50	-	300	-	300	300	279	21	21
6223	Office Materials and Supplies	1,660	1,000	-	2,660	-	2,660	2,660	2,660	0	0
6224	Print and Non-Print Materials	100	100	-	200	-	200	200	197	3	3
6231	Fuel and Lubricants	640	700	-	1,340	-	1,340	1,340	1,340	0	0
6261	Local Travel and Subsistence	2,580	930	-	3,510	-	3,510	3,510	3,500	10	10
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	5	5	0	0
6265	Other Transport, Travel and Postage	160	100	-	260	-	260	260	258	2	2
6271	Telephone Charges	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6272	Electricity Charges	100	-	-	100	-	100	100	89	11	11
6281	Security Services	13,215	-730	-	12,485	-	12,485	12,485	12,485	0	0
6282	Equipment Maintenance	750	-	-	750	-	750	750	727	23	23
6283	Cleaning and Extermination Services	100	90	-	190	-	190	190	164	26	26
6284	Other	1,000	500	-	1,500	-	1,500	1,500	1,499	1	1
6291	National and Other Events	2,650	100	-	2,750	-	2,750	2,750	2,745	5	5
6293	Refreshment and Meals	200	110	-	310	-	310	310	307	3	3
6294	Other	105	200	-	305	-	305	305	305	0	0
6302	Training (including Scholarships)	700	-	-	700	-	700	700	700	0	0
6311	Rates and Taxes	2,200	-	-	2,200	-	2,200	2,200	2,200	0	0
6312	Subventions to Local Authorities	-	-	-	0	-	0	0	0	0	0

MR. M. DEEN
HEAD OF BUDGET AGENCY

AGENCY - 74 REGION 4: DEMERARA/MAHAICA
PROGRAMME - 742 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		84,410	0	0	84,410	12,000	96,410	96,410	96,255	155	155
610	Appropriated Employment Expenditure	22,730	0	0	22,730	0	22,730	22,730	22,584	146	146
6113	Other Technical and Craft Skilled	4,381	-100	-	4,281	-	4,281	4,281	4,281	0	0
6114	Clerical and Office Support	318	-	-	318	-	318	318	318	0	0
6115	Semi-Skilled Operatives and Unskilled	14,480	-	-	14,480	-	14,480	14,480	14,386	94	94
6131	Other Direct Labour Costs	1,810	100	-	1,910	-	1,910	1,910	1,889	21	21
6133	Benefits and Allowances	261	-	-	261	-	261	261	232	29	29
6134	National Insurance	1,480	-	-	1,480	-	1,480	1,480	1,478	2	2
620	Other Charges	61,680	0	0	61,680	12,000	73,680	73,680	73,671	9	9
6222	Field Materials and Supplies	400	75	-	475	-	475	475	475	0	0
6223	Office Materials and Supplies	660	-	-	660	-	660	660	660	0	0
6224	Print and Non-Print Materials	50	-	-	50	-	50	50	50	0	0
6253	Maintenance of Drainage and Irrigation Works	48,500	925	-	49,425	12,000	61,425	61,425	61,425	0	0
6261	Local Travel and Subsistence	200	45	-	245	-	245	245	245	0	0
6281	Security Services	7,500	-549	-	6,951	-	6,951	6,951	6,951	0	0
6283	Cleaning and Extermination Services	210	50	-	260	-	260	260	260	0	0
6284	Other	130	-	-	130	-	130	130	125	5	5
6293	Refreshment and Meals	30	30	-	60	-	60	60	56	4	4
6311	Rates and Taxes	4,000	-576	-	3,424	-	3,424	3,424	3,424	0	0

MR. M. DEEN
HEAD OF BUDGET AGENCY

AGENCY - 74 REGION 4: DEMERARA/MAHAICA
PROGRAMME - 743 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		96,597	0	0	96,597	0	96,597	96,597	96,097	500	500
610	Appropriated Employment Expenditure	13,276	0	0	13,276	0	13,276	13,276	13,013	263	263
6112	Senior Technical	595	-	-	595	-	595	595	559	36	36
6113	Other Technical and Craft Skilled	4,487	-	-	4,487	-	4,487	4,487	4,415	72	72
6115	Semi-Skilled Operatives and Unskilled	4,122	-	-	4,122	-	4,122	4,122	3,979	143	143
6116	Contracted Employees	1,205	-	-	1,205	-	1,205	1,205	1,205	0	0
6131	Other Direct Labour Costs	1,460	-	-	1,460	-	1,460	1,460	1,455	5	5
6133	Benefits and Allowances	736	-	-	736	-	736	736	732	4	4
6134	National Insurance	671	-	-	671	-	671	671	668	3	3
620	Other Charges	83,321	0	0	83,321	0	83,321	83,321	83,084	237	237
6221	Drugs and Medical Supplies	10	-	-	10	-	10	10	10	0	0
6222	Field Materials and Supplies	390	-	-	390	-	390	390	390	0	0
6223	Office Materials and Supplies	635	-	-	635	-	635	635	635	0	0
6224	Print and Non-Print Materials	52	-	-	52	-	52	52	48	4	4
6231	Fuel and Lubricants	18,340	-	-	18,340	-	18,340	18,340	18,340	0	0
6242	Maintenance of Buildings	4,395	-	-	4,395	-	4,395	4,395	4,395	0	0
6243	Janitorial and Cleaning Supplies	575	-	-	575	-	575	575	389	186	186
6251	Maintenance of Roads	21,400	-	-	21,400	-	21,400	21,400	21,370	30	30
6252	Maintenance of Bridges	3,400	-	-	3,400	-	3,400	3,400	3,400	0	0
6255	Maintenance of Other Infrastructure	3,000	250	-	3,250	-	3,250	3,250	3,250	0	0
6261	Local Travel and Subsistence	985	-50	-	935	-	935	935	935	0	0
6264	Vehicle Spares and Maintenance	5,200	-	-	5,200	-	5,200	5,200	5,200	0	0
6265	Other Transport, Travel and Postage	-	50	-	50	-	50	50	50	0	0
6271	Telephone Charges	275	-	-	275	-	275	275	275	0	0
6272	Electricity Charges	22,000	-	-	22,000	-	22,000	22,000	22,000	0	0
6273	Water Charges	170	-	-	170	-	170	170	170	0	0
6281	Security Services	1,071	-250	-	821	-	821	821	815	6	6
6282	Equipment Maintenance	28	-	-	28	-	28	28	26	2	2
6283	Cleaning and Extermination Services	315	-	-	315	-	315	315	315	0	0
6284	Other	840	-	-	840	-	840	840	833	7	7
6291	National and Other Events	-	-	-	0	-	0	0	0	0	0
6293	Refreshment and Meals	40	-	-	40	-	40	40	39	1	1
6311	Rates and Taxes	200	-	-	200	-	200	200	199	1	1

MR. M. DEEN
HEAD OF BUDGET AGENCY

AGENCY - 74 REGION 4: DEMERARA/MAHAICA
PROGRAMME - 744 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,071,543	-148	0	1,071,395	0	1,071,395	1,071,395	1,067,111	4,284	4,284
610	Appropriated Employment Expenditure	862,665	0	0	862,665	0	862,665	862,665	860,060	2,605	2,605
6111	Administrative	186,117	-4,595	-	181,522	-	181,522	181,522	180,988	534	534
6112	Senior Technical	352,838	-350	-	352,488	-	352,488	352,488	352,269	219	219
6113	Other Technical and Craft Skilled	132,589	-4,890	-	127,699	-	127,699	127,699	127,234	465	465
6114	Clerical and Office Support	2,706	580	-	3,286	-	3,286	3,286	3,261	25	25
6115	Semi-Skilled Operatives and Unskilled	113,541	-8,050	-	105,491	-	105,491	105,491	104,673	818	818
6131	Other Direct Labour Costs	7,934	5,630	-	13,564	-	13,564	13,564	13,531	33	33
6133	Benefits and Allowances	14,869	6,050	-	20,919	-	20,919	20,919	20,668	251	251
6134	National Insurance	52,071	5,625	-	57,696	-	57,696	57,696	57,436	260	260
620	Other Charges	208,878	-148	0	208,730	0	208,730	208,730	207,051	1,679	1,679
6221	Drugs and Medical Supplies	845	-148	-	697	-	697	697	597	100	100
6222	Field Materials and Supplies	16,700	-	-	16,700	-	16,700	16,700	16,331	369	369
6223	Office Materials and Supplies	4,800	-3,300	-	1,500	-	1,500	1,500	1,500	0	0
6224	Print and Non-Print Materials	7,522	-	-	7,522	-	7,522	7,522	7,522	0	0
6231	Fuel and Lubricants	300	8	-	308	-	308	308	305	3	3
6241	Rental of Buildings	2,860	-480	-	2,380	-	2,380	2,380	2,380	0	0
6242	Maintenance of Buildings	28,200	7,110	-	35,310	-	35,310	35,310	35,310	0	0
6243	Janitorial and Cleaning Supplies	1,365	-	-	1,365	-	1,365	1,365	1,032	333	333
6252	Maintenance of Bridges	890	200	-	1,090	-	1,090	1,090	1,067	23	23
6255	Maintenance of Other Infrastructure	4,600	515	-	5,115	-	5,115	5,115	5,101	14	14
6261	Local Travel and Subsistence	2,010	200	-	2,210	-	2,210	2,210	2,153	57	57
6263	Postage, Telex and Cablegrams	43	-	-	43	-	43	43	41	2	2
6264	Vehicle Spares and Maintenance	200	60	-	260	-	260	260	260	0	0
6265	Other Transport, Travel and Postage	822	-	-	822	-	822	822	611	211	211
6271	Telephone Charges	676	-	-	676	-	676	676	672	4	4
6272	Electricity Charges	7,900	-	-	7,900	-	7,900	7,900	7,900	0	0
6273	Water Charges	2,660	-	-	2,660	-	2,660	2,660	2,660	0	0
6281	Security Services	109,200	-4,327	-	104,873	-	104,873	104,873	104,816	57	57
6282	Equipment Maintenance	400	186	-	586	-	586	586	583	3	3
6283	Cleaning and Extermination Services	2,800	987	-	3,787	-	3,787	3,787	3,717	70	70
6284	Other	3,525	436	-	3,961	-	3,961	3,961	3,947	14	14
6291	National and Other Events	3,400	-	-	3,400	-	3,400	3,400	3,351	49	49
6292	Dietary	160	-	-	160	-	160	160	160	0	0
6293	Refreshment and Meals	2,050	140	-	2,190	-	2,190	2,190	2,175	15	15
6294	Other	1,950	-300	-	1,650	-	1,650	1,650	1,638	12	12
6302	Training (including Scholarships)	3,000	-1,435	-	1,565	-	1,565	1,565	1,222	343	343

MR. M. DEEN
HEAD OF BUDGET AGENCY

AGENCY - 74 REGION 4: DEMERARA/MAHAICA
PROGRAMME - 745 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		110,171	0	0	110,171	0	110,171	110,171	109,412	759	759
610	Appropriated Employment Expenditure	58,024	0	0	58,024	0	58,024	58,024	57,591	433	433
6111	Administrative	2,626	2	-	2,628	-	2,628	2,628	2,625	3	3
6112	Senior Technical	22,114	860	-	22,974	-	22,974	22,974	22,860	114	114
6113	Other Technical and Craft Skilled	7,797	-862	-	6,935	-	6,935	6,935	6,924	11	11
6114	Clerical and Office Support	2,084	-	-	2,084	-	2,084	2,084	1,983	101	101
6115	Semi-Skilled Operatives and Unskilled	9,549	-	-	9,549	-	9,549	9,549	9,547	2	2
6131	Other Direct Labour Costs	4,329	-	-	4,329	-	4,329	4,329	4,319	10	10
6133	Benefits and Allowances	6,202	-	-	6,202	-	6,202	6,202	6,097	105	105
6134	National Insurance	3,323	-	-	3,323	-	3,323	3,323	3,236	87	87
620	Other Charges	52,147	0	0	52,147	0	52,147	52,147	51,821	326	326
6221	Drugs and Medical Supplies	7,000	-2,000	-	5,000	-	5,000	5,000	4,926	74	74
6222	Field Materials and Supplies	1,685	-700	-	985	-	985	985	985	0	0
6223	Office Materials and Supplies	1,784	-200	-	1,584	-	1,584	1,584	1,584	0	0
6224	Print and Non-Print Materials	128	700	-	828	-	828	828	827	1	1
6231	Fuel and Lubricants	2,410	-	-	2,410	-	2,410	2,410	2,409	1	1
6242	Maintenance of Buildings	6,600	3,115	-	9,715	-	9,715	9,715	9,715	0	0
6243	Janitorial and Cleaning Supplies	455	-	-	455	-	455	455	443	12	12
6255	Maintenance of Other Infrastructure	2,590	-	-	2,590	-	2,590	2,590	2,590	0	0
6261	Local Travel and Subsistence	1,690	438	-	2,128	-	2,128	2,128	2,125	3	3
6264	Vehicle Spares and Maintenance	400	-	-	400	-	400	400	400	0	0
6265	Other Transport, Travel and Postage	400	-	-	400	-	400	400	272	128	128
6271	Telephone Charges	495	-	-	495	-	495	495	490	5	5
6272	Electricity Charges	6,900	-	-	6,900	-	6,900	6,900	6,900	0	0
6273	Water Charges	255	-	-	255	-	255	255	255	0	0
6281	Security Services	18,572	-1,808	-	16,764	-	16,764	16,764	16,764	0	0
6282	Equipment Maintenance	100	-40	-	60	-	60	60	45	15	15
6283	Cleaning and Extermination Services	265	500	-	765	-	765	765	738	27	27
6284	Other	150	50	-	200	-	200	200	178	22	22
6291	National and Other Events	25	-	-	25	-	25	25	10	15	15
6292	Dietary	55	-	-	55	-	55	55	54	1	1
6293	Refreshment and Meals	28	-	-	28	-	28	28	12	16	16
6294	Other	55	-	-	55	-	55	55	55	0	0
6302	Training (including Scholarships)	105	-55	-	50	-	50	50	44	6	6

MR. M. DEEN
HEAD OF BUDGET AGENCY

AGENCY - 75 REGION 5: MAHAICA/BERBICE
PROGRAMME - 751 REGIONAL ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		33,144	0	0	33,144	0	33,144	33,134	30,198	2,946	2,936
610	Appropriated Employment Expenditure	20,764	0	0	20,764	0	20,764	20,764	20,419	345	345
6111	Administrative	6,930	-	-	6,930	-	6,930	6,930	6,866	64	64
6113	Other Technical and Craft Skilled	975	-	-	975	-	975	975	974	1	1
6114	Clerical and Office Support	7,850	-	-	7,850	-	7,850	7,850	7,848	2	2
6115	Semi-Skilled Operatives and Unskilled	929	-	-	929	-	929	929	718	211	211
6131	Other Direct Labour Costs	855	-	-	855	-	855	855	802	53	53
6133	Benefits and Allowances	1,954	-	-	1,954	-	1,954	1,954	1,940	14	14
6134	National Insurance	1,271	-	-	1,271	-	1,271	1,271	1,271	0	0
620	Other Charges	12,380	0	0	12,380	0	12,380	12,370	9,779	2,601	2,591
6211	Expenses Specific to the Agency	340	-	-	340	-	340	340	338	2	2
6222	Field Materials and Supplies	160	-	-	160	-	160	160	156	4	4
6223	Office Materials and Supplies	670	-	-	670	-	670	670	669	1	1
6224	Print and Non-Print Materials	275	-	-	275	-	275	275	246	29	29
6231	Fuel and Lubricants	2,810	-150	-	2,660	-	2,660	2,660	1,005	1,655	1,655
6261	Local Travel and Subsistence	1,200	-	-	1,200	-	1,200	1,200	1,192	8	8
6263	Postage, Telex and Cablegrams	10	-	-	10	-	10	0	0	10	0
6264	Vehicle Spares and Maintenance	900	-	-	900	-	900	900	722	178	178
6271	Telephone Charges	700	150	-	850	-	850	850	692	158	158
6272	Electricity Charges	1,000	-	-	1,000	-	1,000	1,000	775	225	225
6281	Security Services	1,765	-28	-	1,737	-	1,737	1,737	1,429	308	308
6282	Equipment Maintenance	200	-	-	200	-	200	200	185	15	15
6283	Cleaning and Extermination Services	100	-	-	100	-	100	100	98	2	2
6291	National and Other Events	1,000	28	-	1,028	-	1,028	1,028	1,028	0	0
6293	Refreshment and Meals	1,100	-	-	1,100	-	1,100	1,100	1,096	4	4
6294	Other	50	-	-	50	-	50	50	49	1	1
6302	Training (including Scholarships)	100	-	-	100	-	100	100	99	1	1

MR. J. NARINE (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 75 REGION 5: MAHAICA/BERBICE
PROGRAMME - 752 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		60,002	0	0	60,002	0	60,002	60,002	59,430	572	572
610	Appropriated Employment Expenditure	7,027	0	0	7,027	0	7,027	7,027	6,828	199	199
6113	Other Technical and Craft Skilled	315	-	-	315	-	315	315	315	0	0
6114	Clerical and Office Support	597	-	-	597	-	597	597	597	0	0
6115	Semi-Skilled Operatives and Unskilled	5,111	-	-	5,111	-	5,111	5,111	5,111	0	0
6131	Other Direct Labour Costs	240	-	-	240	-	240	240	240	0	0
6133	Benefits and Allowances	316	-	-	316	-	316	316	117	199	199
6134	National Insurance	448	-	-	448	-	448	448	448	0	0
620	Other Charges	52,975	0	0	52,975	0	52,975	52,975	52,602	373	373
6222	Field Materials and Supplies	40	-	-	40	-	40	40	39	1	1
6223	Office Materials and Supplies	141	-	-	141	-	141	141	140	1	1
6224	Print and Non-Print Materials	60	-	-	60	-	60	60	57	3	3
6231	Fuel and Lubricants	450	-	-	450	-	450	450	449	1	1
6251	Maintenance of Roads	6,060	-	-	6,060	-	6,060	6,060	6,050	10	10
6252	Maintenance of Bridges	3,000	-	-	3,000	-	3,000	3,000	2,968	32	32
6253	Maintenance of Drainage and Irrigation Works	33,742	-	-	33,742	-	33,742	33,742	33,651	91	91
6255	Maintenance of Other Infrastructure	8,000	-	-	8,000	-	8,000	8,000	7,818	182	182
6261	Local Travel and Subsistence	570	-	-	570	-	570	570	563	7	7
6264	Vehicle Spares and Maintenance	815	-	-	815	-	815	815	794	21	21
6282	Equipment Maintenance	20	-	-	20	-	20	20	19	1	1
6284	Other	5	-	-	5	-	5	5	0	5	5
6293	Refreshment and Meals	72	-	-	72	-	72	72	54	18	18

MR. J. NARINE (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 75 REGION 5: MAHAICA/BERBICE
PROGRAMME - 753 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		86,504	-5,647	0	80,857	0	80,857	80,857	77,853	3,004	3,004
610	Appropriated Employment Expenditure	15,143	0	0	15,143	0	15,143	15,143	12,841	2,302	2,302
6112	Senior Technical	601	-	-	601	-	601	601	601	0	0
6113	Other Technical and Craft Skilled	2,795	-	-	2,795	-	2,795	2,795	2,795	0	0
6114	Clerical and Office Support	589	-	-	589	-	589	589	588	1	1
6115	Semi-Skilled Operatives and Unskilled	7,264	-	-	7,264	-	7,264	7,264	6,175	1,089	1,089
6116	Contracted Employees	1,190	-	-	1,190	-	1,190	1,190	947	243	243
6131	Other Direct Labour Costs	1,112	-	-	1,112	-	1,112	1,112	528	584	584
6133	Benefits and Allowances	647	-	-	647	-	647	647	440	207	207
6134	National Insurance	945	-	-	945	-	945	945	767	178	178
620	Other Charges	71,361	-5,647	0	65,714	0	65,714	65,714	65,012	702	702
6222	Field Materials and Supplies	100	-	-	100	-	100	100	99	1	1
6223	Office Materials and Supplies	175	-	-	175	-	175	175	174	1	1
6224	Print and Non-Print Materials	500	-	-	500	-	500	500	498	2	2
6231	Fuel and Lubricants	650	-	-	650	-	650	650	633	17	17
6242	Maintenance of Buildings	5,200	800	-	6,000	-	6,000	6,000	6,000	0	0
6243	Janitorial and Cleaning Supplies	450	-	-	450	-	450	450	406	44	44
6251	Maintenance of Roads	30,000	-	-	30,000	-	30,000	30,000	29,914	86	86
6252	Maintenance of Bridges	5,000	-	-	5,000	-	5,000	5,000	4,841	159	159
6261	Local Travel and Subsistence	470	-	-	470	-	470	470	416	54	54
6264	Vehicle Spares and Maintenance	420	-	-	420	-	420	420	364	56	56
6271	Telephone Charges	75	-	-	75	-	75	75	46	29	29
6273	Water Charges	400	-	-	400	-	400	400	162	238	238
6281	Security Services	27,876	-6,447	-	21,429	-	21,429	21,429	21,429	0	0
6284	Other	30	-	-	30	-	30	30	30	0	0
6293	Refreshment and Meals	15	-	-	15	-	15	15	0	15	15

MR. J. NARINE (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 75 REGION 5: MAHAICA/BERBICE
PROGRAMME - 754 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		486,868	5,647	0	492,515	0	492,515	492,515	482,957	9,558	9,558
610	Appropriated Employment Expenditure	422,948	0	0	422,948	0	422,948	422,948	417,679	5,269	5,269
6111	Administrative	96,375	-	-	96,375	-	96,375	96,375	93,913	2,462	2,462
6112	Senior Technical	167,592	-	-	167,592	-	167,592	167,592	167,088	504	504
6113	Other Technical and Craft Skilled	67,306	-1,643	-	65,663	-	65,663	65,663	64,805	858	858
6114	Clerical and Office Support	1,548	-	-	1,548	-	1,548	1,548	1,548	0	0
6115	Semi-Skilled Operatives and Unskilled	51,659	-	-	51,659	-	51,659	51,659	51,147	512	512
6131	Other Direct Labour Costs	5,712	584	-	6,296	-	6,296	6,296	5,757	539	539
6133	Benefits and Allowances	6,160	-	-	6,160	-	6,160	6,160	5,825	335	335
6134	National Insurance	26,596	1,059	-	27,655	-	27,655	27,655	27,596	59	59
620	Other Charges	63,920	5,647	0	69,567	0	69,567	69,567	65,278	4,289	4,289
6221	Drugs and Medical Supplies	200	-	-	200	-	200	200	140	60	60
6222	Field Materials and Supplies	5,100	-	-	5,100	-	5,100	5,100	4,427	673	673
6223	Office Materials and Supplies	1,120	-	-	1,120	-	1,120	1,120	846	274	274
6224	Print and Non-Print Materials	3,095	-	-	3,095	-	3,095	3,095	2,966	129	129
6231	Fuel and Lubricants	180	-	-	180	-	180	180	176	4	4
6241	Rental of Buildings	320	-	-	320	-	320	320	120	200	200
6242	Maintenance of Buildings	22,470	-	-	22,470	-	22,470	22,470	22,394	76	76
6243	Janitorial and Cleaning Supplies	2,140	-	-	2,140	-	2,140	2,140	2,140	0	0
6261	Local Travel and Subsistence	900	-	-	900	-	900	900	892	8	8
6263	Postage, Telex and Cablegrams	15	-	-	15	-	15	15	5	10	10
6264	Vehicle Spares and Maintenance	460	-	-	460	-	460	460	423	37	37
6265	Other Transport, Travel and Postage	60	-	-	60	-	60	60	38	22	22
6271	Telephone Charges	300	-	-	300	-	300	300	185	115	115
6272	Electricity Charges	8,860	-	-	8,860	-	8,860	8,860	8,857	3	3
6273	Water Charges	4,610	-	-	4,610	-	4,610	4,610	3,625	985	985
6281	Security Services	5,780	-	-	5,780	-	5,780	5,780	5,000	780	780
6282	Equipment Maintenance	250	-	-	250	-	250	250	221	29	29
6283	Cleaning and Extermination Services	1,110	-	-	1,110	-	1,110	1,110	1,093	17	17
6284	Other	2,160	5,647	-	7,807	-	7,807	7,807	7,014	793	793
6291	National and Other Events	2,170	-	-	2,170	-	2,170	2,170	2,144	26	26
6293	Refreshment and Meals	590	-	-	590	-	590	590	550	40	40
6294	Other	360	-	-	360	-	360	360	359	1	1
6302	Training (including Scholarships)	1,670	-	-	1,670	-	1,670	1,670	1,663	7	7

MR. J. NARINE (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 75 REGION 5: MAHAICA/BERBICE
PROGRAMME - 755 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		108,048	0	0	108,048	0	108,048	108,048	100,998	7,050	7,050
610	Appropriated Employment Expenditure	64,979	0	0	64,979	0	64,979	64,979	60,945	4,034	4,034
6112	Senior Technical	12,444	-	-	12,444	-	12,444	12,444	12,119	325	325
6113	Other Technical and Craft Skilled	12,985	-	-	12,985	-	12,985	12,985	11,536	1,449	1,449
6114	Clerical and Office Support	975	-	-	975	-	975	975	638	337	337
6115	Semi-Skilled Operatives and Unskilled	22,655	-	-	22,655	-	22,655	22,655	22,536	119	119
6131	Other Direct Labour Costs	3,271	-	-	3,271	-	3,271	3,271	2,516	755	755
6133	Benefits and Allowances	9,212	-	-	9,212	-	9,212	9,212	8,165	1,047	1,047
6134	National Insurance	3,437	-	-	3,437	-	3,437	3,437	3,435	2	2
620	Other Charges	43,069	0	0	43,069	0	43,069	43,069	40,053	3,016	3,016
6221	Drugs and Medical Supplies	3,600	-	-	3,600	-	3,600	3,600	3,539	61	61
6222	Field Materials and Supplies	2,428	-	-	2,428	-	2,428	2,428	2,405	23	23
6223	Office Materials and Supplies	1,910	-	-	1,910	-	1,910	1,910	1,894	16	16
6224	Print and Non-Print Materials	500	-	-	500	-	500	500	425	75	75
6231	Fuel and Lubricants	1,985	300	-	2,285	-	2,285	2,285	1,982	303	303
6241	Rental of Buildings	100	-	-	100	-	100	100	0	100	100
6242	Maintenance of Buildings	11,750	-	-	11,750	-	11,750	11,750	11,747	3	3
6243	Janitorial and Cleaning Supplies	2,685	-	-	2,685	-	2,685	2,685	2,680	5	5
6255	Maintenance of Other Infrastructure	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6261	Local Travel and Subsistence	2,100	-	-	2,100	-	2,100	2,100	2,065	35	35
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	5	0	5	5
6264	Vehicle Spares and Maintenance	630	300	-	930	-	930	930	842	88	88
6265	Other Transport, Travel and Postage	180	-	-	180	-	180	180	85	95	95
6271	Telephone Charges	600	-	-	600	-	600	600	573	27	27
6272	Electricity Charges	3,800	-	-	3,800	-	3,800	3,800	3,800	0	0
6273	Water Charges	1,800	-	-	1,800	-	1,800	1,800	156	1,644	1,644
6281	Security Services	720	-	-	720	-	720	720	720	0	0
6282	Equipment Maintenance	800	-	-	800	-	800	800	592	208	208
6283	Cleaning and Extermination Services	650	100	-	750	-	750	750	644	106	106
6284	Other	50	-	-	50	-	50	50	47	3	3
6291	National and Other Events	200	-	-	200	-	200	200	193	7	7
6292	Dietary	3,500	-700	-	2,800	-	2,800	2,800	2,589	211	211
6293	Refreshment and Meals	1,401	-	-	1,401	-	1,401	1,401	1,401	0	0
6294	Other	25	-	-	25	-	25	25	25	0	0
6302	Training (including Scholarships)	150	-	-	150	-	150	150	149	1	1

MR. J. NARINE (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 76 REGION 6: EAST BERBICE/CORENTYN
PROGRAMME - 761 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		42,006	360	0	42,366	0	42,366	41,346	41,145	1,221	201
610	Appropriated Employment Expenditure	27,711	0	0	27,711	0	27,711	27,537	27,466	245	71
6111	Administrative	3,936	-	-	3,936	-	3,936	3,936	3,936	0	0
6113	Other Technical and Craft Skilled	3,516	-	-	3,516	-	3,516	3,512	3,512	4	0
6114	Clerical and Office Support	10,920	-41	-	10,879	-	10,879	10,840	10,772	107	68
6115	Semi-Skilled Operatives and Unskilled	1,762	-	-	1,762	-	1,762	1,672	1,672	90	0
6116	Contracted Employees	639	4	-	643	-	643	639	639	4	0
6131	Other Direct Labour Costs	3,145	-	-	3,145	-	3,145	3,145	3,145	0	0
6133	Benefits and Allowances	2,156	37	-	2,193	-	2,193	2,156	2,153	40	3
6134	National Insurance	1,637	-	-	1,637	-	1,637	1,637	1,637	0	0
620	Other Charges	14,295	360	0	14,655	0	14,655	13,809	13,679	976	130
6211	Expenses Specific to the Agency	4,190	-	-	4,190	-	4,190	3,767	3,756	434	11
6222	Field Materials and Supplies	100	-	-	100	-	100	100	77	23	23
6223	Office Materials and Supplies	1,900	-	-	1,900	-	1,900	1,572	1,564	336	8
6224	Print and Non-Print Materials	1,500	-	-	1,500	-	1,500	1,500	1,466	34	34
6231	Fuel and Lubricants	270	-	-	270	-	270	270	257	13	13
6261	Local Travel and Subsistence	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6263	Postage, Telex and Cablegrams	10	-	-	10	-	10	10	5	5	5
6264	Vehicle Spares and Maintenance	450	-	-	450	-	450	450	449	1	1
6271	Telephone Charges	1,804	-	-	1,804	-	1,804	1,804	1,800	4	4
6273	Water Charges	484	-	-	484	-	484	484	464	20	20
6282	Equipment Maintenance	440	-	-	440	-	440	440	440	0	0
6283	Cleaning and Extermination Services	75	-	-	75	-	75	75	74	1	1
6284	Other	298	-	-	298	-	298	298	292	6	6
6291	National and Other Events	850	-	-	850	-	850	850	850	0	0
6293	Refreshment and Meals	259	-	-	259	-	259	259	257	2	2
6294	Other	95	-	-	95	-	95	0	0	95	0
6302	Training (including Scholarships)	50	-	-	50	-	50	50	48	2	2
6311	Rates and Taxes	140	360	-	500	-	500	500	500	0	0
6321	Subsidies & Contributions to Local Orgs	380	-	-	380	-	380	380	380	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY - 76 REGION 6: EAST BERBICE/CORENTYN
PROGRAMME - 762 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		150,581	0	0	150,581	0	150,581	145,223	145,011	5,570	212
610	Appropriated Employment Expenditure	26,567	0	0	26,567	0	26,567	25,455	25,409	1,158	46
6112	Senior Technical	600	-	-	600	-	600	597	597	3	0
6113	Other Technical and Craft Skilled	1,656	-	-	1,656	-	1,656	1,531	1,531	125	0
6114	Clerical and Office Support	1,416	-59	-	1,357	-	1,357	1,118	1,118	239	0
6115	Semi-Skilled Operatives and Unskilled	18,896	-	-	18,896	-	18,896	18,522	18,522	374	0
6131	Other Direct Labour Costs	1,900	-	-	1,900	-	1,900	1,530	1,530	370	0
6133	Benefits and Allowances	383	-	-	383	-	383	383	355	28	28
6134	National Insurance	1,716	59	-	1,775	-	1,775	1,774	1,756	19	18
620	Other Charges	124,014	0	0	124,014	0	124,014	119,768	119,602	4,412	166
6222	Field Materials and Supplies	585	-	-	585	-	585	585	584	1	1
6223	Office Materials and Supplies	440	-	-	440	-	440	440	427	13	13
6224	Print and Non-Print Materials	99	-	-	99	-	99	99	97	2	2
6231	Fuel and Lubricants	57,930	-	-	57,930	-	57,930	57,930	57,929	1	1
6242	Maintenance of Buildings	-	-	-	0	-	0	0	0	0	0
6243	Janitorial and Cleaning Supplies	150	-	-	150	-	150	150	149	1	1
6253	Maintenance of Drainage and Irrigation Works	48,796	-	-	48,796	-	48,796	46,000	45,999	2,797	1
6261	Local Travel and Subsistence	300	-	-	300	-	300	299	299	1	0
6264	Vehicle Spares and Maintenance	1,610	-	-	1,610	-	1,610	1,670	1,608	2	62
6271	Telephone Charges	493	-	-	493	-	493	436	436	57	0
6272	Electricity Charges	616	-	-	616	-	616	616	616	0	0
6273	Water Charges	395	-	-	395	-	395	395	328	67	67
6281	Security Services	12,525	-	-	12,525	-	12,525	11,073	11,072	1,453	1
6282	Equipment Maintenance	10	-	-	10	-	10	10	0	10	10
6293	Refreshment and Meals	65	-	-	65	-	65	65	58	7	7

MR. N. PERSAUD
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AGENCY - 76 REGION 6: EAST BERBICE/CORENTYN
PROGRAMME - 763 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		63,188	-360	0	62,828	0	62,828	61,800	57,973	4,855	3,827
610	Appropriated Employment Expenditure	12,492	0	0	12,492	0	12,492	11,939	11,852	640	87
6112	Senior Technical	1,284	-	-	1,284	-	1,284	1,273	1,273	11	0
6113	Other Technical and Craft Skilled	2,448	-	-	2,448	-	2,448	2,288	2,288	160	0
6114	Clerical and Office Support	336	-	-	336	-	336	335	335	1	0
6115	Semi-Skilled Operatives and Unskilled	6,026	-	-	6,026	-	6,026	5,863	5,863	163	0
6131	Other Direct Labour Costs	800	-	-	800	-	800	669	617	183	52
6133	Benefits and Allowances	794	-	-	794	-	794	722	699	95	23
6134	National Insurance	804	-	-	804	-	804	789	777	27	12
620	Other Charges	50,696	-360	0	50,336	0	50,336	49,861	46,121	4,215	3,740
6222	Field Materials and Supplies	610	-	-	610	-	610	349	348	262	1
6223	Office Materials and Supplies	300	-	-	300	-	300	300	295	5	5
6224	Print and Non-Print Materials	276	-	-	276	-	276	276	270	6	6
6231	Fuel and Lubricants	1,417	-	-	1,417	-	1,417	1,417	1,415	2	2
6242	Maintenance of Buildings	4,735	-	-	4,735	-	4,735	4,465	4,086	649	379
6243	Janitorial and Cleaning Supplies	630	-	-	630	-	630	630	628	2	2
6251	Maintenance of Roads	17,700	-	-	17,700	-	17,700	17,700	17,376	324	324
6252	Maintenance of Bridges	5,675	-360	-	5,315	-	5,315	5,675	3,741	1,574	1,934
6255	Maintenance of Other Infrastructure	2,157	-	-	2,157	-	2,157	2,157	2,102	55	55
6261	Local Travel and Subsistence	405	-	-	405	-	405	405	402	3	3
6264	Vehicle Spares and Maintenance	1,670	-	-	1,670	-	1,670	1,670	924	746	746
6271	Telephone Charges	436	44	-	480	-	480	480	480	0	0
6272	Electricity Charges	5,548	-	-	5,548	-	5,548	5,548	5,548	0	0
6273	Water Charges	272	-	-	272	-	272	272	0	272	272
6281	Security Services	8,564	-44	-	8,520	-	8,520	8,216	8,215	305	1
6282	Equipment Maintenance	5	-	-	5	-	5	5	0	5	5
6284	Other	296	-	-	296	-	296	296	291	5	5

MR. N. PERSAUD
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AGENCY - 76 REGION 6: EAST BERBICE/CORENTYN
PROGRAMME - 764 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		898,737	0	0	898,737	0	898,737	881,432	877,218	21,519	4,214
610	Appropriated Employment Expenditure	736,060	0	0	736,060	0	736,060	726,400	723,826	12,234	2,574
6111	Administrative	84,348	-190	-	84,158	-	84,158	81,144	81,109	3,049	35
6112	Senior Technical	346,367	-	-	346,367	-	346,367	346,286	345,560	807	726
6113	Other Technical and Craft Skilled	144,495	-	-	144,495	-	144,495	140,011	139,975	4,520	36
6114	Clerical and Office Support	5,232	-	-	5,232	-	5,232	5,210	4,827	405	383
6115	Semi-Skilled Operatives and Unskilled	89,364	-4,700	-	84,664	-	84,664	82,826	82,575	2,089	251
6131	Other Direct Labour Costs	15,156	1,500	-	16,656	-	16,656	16,435	15,845	811	590
6133	Benefits and Allowances	3,290	700	-	3,990	-	3,990	3,990	3,877	113	113
6134	National Insurance	47,808	2,690	-	50,498	-	50,498	50,498	50,058	440	440
620	Other Charges	162,677	0	0	162,677	0	162,677	155,032	153,392	9,285	1,640
6221	Drugs and Medical Supplies	215	-	-	215	-	215	215	183	32	32
6222	Field Materials and Supplies	8,701	-	-	8,701	-	8,701	6,701	6,626	2,075	75
6223	Office Materials and Supplies	4,950	-	-	4,950	-	4,950	4,302	4,273	677	29
6224	Print and Non-Print Materials	7,999	-140	-	7,859	-	7,859	5,376	5,156	2,703	220
6231	Fuel and Lubricants	320	-	-	320	-	320	320	315	5	5
6241	Rental of Buildings	1,495	-	-	1,495	-	1,495	1,495	1,254	241	241
6242	Maintenance of Buildings	16,600	-	-	16,600	-	16,600	16,600	16,346	254	254
6243	Janitorial and Cleaning Supplies	1,695	-	-	1,695	-	1,695	1,695	1,695	0	0
6255	Maintenance of Other Infrastructure	4,920	-	-	4,920	-	4,920	4,920	4,890	30	30
6261	Local Travel and Subsistence	2,075	-	-	2,075	-	2,075	2,074	2,048	27	26
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	3	0	5	3
6264	Vehicle Spares and Maintenance	179	700	-	879	-	879	879	737	142	142
6265	Other Transport, Travel and Postage	145	-	-	145	-	145	145	103	42	42
6271	Telephone Charges	663	184	-	847	-	847	847	847	0	0
6272	Electricity Charges	22,990	-	-	22,990	-	22,990	22,990	22,990	0	0
6273	Water Charges	1,659	-	-	1,659	-	1,659	1,659	1,659	0	0
6281	Security Services	76,990	-744	-	76,246	-	76,246	74,646	74,645	1,601	1
6282	Equipment Maintenance	498	-	-	498	-	498	498	498	0	0
6283	Cleaning and Extermination Services	375	-	-	375	-	375	375	330	45	45
6284	Other	5,645	-300	-	5,345	-	5,345	5,345	5,062	283	283
6291	National and Other Events	1,799	300	-	2,099	-	2,099	1,799	1,794	305	5
6292	Dietary	175	-	-	175	-	175	175	174	1	1
6293	Refreshment and Meals	51	-	-	51	-	51	51	47	4	4
6294	Other	158	-	-	158	-	158	124	119	39	5
6302	Training (including Scholarships)	2,375	-	-	2,375	-	2,375	1,798	1,601	774	197

MR. N. PERSAUD
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AGENCY - 76 REGION 6: EAST BERBICE/CORENTYN
PROGRAMME - 765 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		420,508	0	0	420,508	0	420,508	416,889	412,029	8,479	4,860
610	Appropriated Employment Expenditure	291,498	0	0	291,498	0	291,498	288,014	285,445	6,053	2,569
6111	Administrative	3,304	-1,655	-	1,649	-	1,649	1,413	1,318	331	95
6112	Senior Technical	31,756	-	-	31,756	-	31,756	29,538	29,502	2,254	36
6113	Other Technical and Craft Skilled	73,396	-2,525	-	70,871	-	70,871	70,871	69,965	906	906
6114	Clerical and Office Support	7,893	-800	-	7,093	-	7,093	6,370	6,337	756	33
6115	Semi-Skilled Operatives and Unskilled	100,924	-605	-	100,319	-	100,319	100,319	99,192	1,127	1,127
6116	Contracted Employees	13,927	-	-	13,927	-	13,927	13,927	13,927	0	0
6131	Other Direct Labour Costs	7,576	1,655	-	9,231	-	9,231	9,231	9,137	94	94
6133	Benefits and Allowances	36,525	3,825	-	40,350	-	40,350	40,350	40,221	129	129
6134	National Insurance	16,197	105	-	16,302	-	16,302	15,995	15,846	456	149
6135	Pensions	-	-	-	0	-	0	0	0	0	0
620	Other Charges	129,010	0	0	129,010	0	129,010	128,875	126,584	2,426	2,291
6221	Drugs and Medical Supplies	11,780	-552	-	11,228	-	11,228	11,227	11,225	3	2
6222	Field Materials and Supplies	12,502	-	-	12,502	-	12,502	12,502	12,094	408	408
6223	Office Materials and Supplies	2,265	-	-	2,265	-	2,265	2,265	2,263	2	2
6224	Print and Non-Print Materials	875	-	-	875	-	875	875	870	5	5
6231	Fuel and Lubricants	4,884	500	-	5,384	-	5,384	5,384	5,324	60	60
6242	Maintenance of Buildings	16,839	-	-	16,839	-	16,839	16,839	16,839	0	0
6243	Janitorial and Cleaning Supplies	8,035	-	-	8,035	-	8,035	8,034	8,000	35	34
6255	Maintenance of Other Infrastructure	2,200	-	-	2,200	-	2,200	2,200	1,824	376	376
6261	Local Travel and Subsistence	1,985	-	-	1,985	-	1,985	1,853	1,682	303	171
6264	Vehicle Spares and Maintenance	1,120	-	-	1,120	-	1,120	1,120	638	482	482
6265	Other Transport, Travel and Postage	395	-	-	395	-	395	394	4	391	390
6271	Telephone Charges	1,837	52	-	1,889	-	1,889	1,889	1,889	0	0
6272	Electricity Charges	8,890	-	-	8,890	-	8,890	8,890	8,865	25	25
6273	Water Charges	2,587	-	-	2,587	-	2,587	2,587	2,587	0	0
6281	Security Services	15,932	-	-	15,932	-	15,932	15,932	15,901	31	31
6282	Equipment Maintenance	1,000	-	-	1,000	-	1,000	1,000	884	116	116
6283	Cleaning and Extermination Services	200	-	-	200	-	200	200	150	50	50
6284	Other	1,576	-	-	1,576	-	1,576	1,576	1,568	8	8
6292	Dietary	33,600	-	-	33,600	-	33,600	33,600	33,575	25	25
6293	Refreshment and Meals	273	-	-	273	-	273	273	273	0	0
6294	Other	110	-	-	110	-	110	110	92	18	18
6302	Training (including Scholarships)	125	-	-	125	-	125	125	37	88	88

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY - 77 REGION 7: CUYUNI/MAZARUNI
PROGRAMME - 771 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		60,081	-648	0	59,433	0	59,433	58,936	58,214	1,219	722
610	Appropriated Employment Expenditure	25,146	1	0	25,147	0	25,147	24,650	24,437	710	213
6111	Administrative	3,840	-253	-	3,587	-	3,587	3,587	3,587	0	0
6113	Other Technical and Craft Skilled	2,460	547	-	3,007	-	3,007	3,007	2,972	35	35
6114	Clerical and Office Support	5,100	383	-	5,483	-	5,483	5,483	5,441	42	42
6115	Semi-Skilled Operatives and Unskilled	7,260	-414	-	6,846	-	6,846	6,350	6,350	496	0
6117	Temporary Employees	275	-	-	275	-	275	275	255	20	20
6131	Other Direct Labour Costs	1,536	247	-	1,783	-	1,783	1,783	1,758	25	25
6133	Benefits and Allowances	3,276	-743	-	2,533	-	2,533	2,532	2,464	69	68
6134	National Insurance	1,399	234	-	1,633	-	1,633	1,633	1,610	23	23
620	Other Charges	34,935	-649	0	34,286	0	34,286	34,286	33,777	509	509
6211	Expenses Specific to the Agency	7,235	-	-	7,235	-	7,235	7,235	7,235	0	0
6222	Field Materials and Supplies	126	51	-	177	-	177	177	177	0	0
6223	Office Materials and Supplies	2,400	-	-	2,400	-	2,400	2,400	2,400	0	0
6224	Print and Non-Print Materials	460	-	-	460	-	460	460	460	0	0
6231	Fuel and Lubricants	610	-	-	610	-	610	610	610	0	0
6243	Janitorial and Cleaning Supplies	500	-	-	500	-	500	500	500	0	0
6261	Local Travel and Subsistence	4,280	100	-	4,380	-	4,380	4,380	4,380	0	0
6265	Other Transport, Travel and Postage	300	400	-	700	-	700	700	700	0	0
6271	Telephone Charges	820	-	-	820	-	820	820	819	1	1
6281	Security Services	14,350	-1,250	-	13,100	-	13,100	13,100	12,593	507	507
6282	Equipment Maintenance	160	-	-	160	-	160	160	160	0	0
6283	Cleaning and Extermination Services	250	-	-	250	-	250	250	250	0	0
6284	Other	850	-	-	850	-	850	850	849	1	1
6291	National and Other Events	1,729	-	-	1,729	-	1,729	1,729	1,729	0	0
6293	Refreshment and Meals	510	50	-	560	-	560	560	560	0	0
6302	Training (including Scholarships)	355	-	-	355	-	355	355	355	0	0

MR. G. MISIR
HEAD OF BUDGET AGENCY

AGENCY - 77 REGION 7: CUYUNI/MAZARUNI
PROGRAMME - 772 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		73,574	-598	0	72,976	0	72,976	73,176	72,870	106	306
610	Appropriated Employment Expenditure	2,521	-598	0	1,923	0	1,923	1,923	1,824	99	99
6113	Other Technical and Craft Skilled	840	-61	-	779	-	779	779	768	11	11
6114	Clerical and Office Support	984	-306	-	678	-	678	678	607	71	71
6131	Other Direct Labour Costs	180	-56	-	124	-	124	124	124	0	0
6133	Benefits and Allowances	325	-105	-	220	-	220	220	207	13	13
6134	National Insurance	192	-70	-	122	-	122	122	118	4	4
620	Other Charges	71,053	0	0	71,053	0	71,053	71,253	71,046	7	207
6222	Field Materials and Supplies	340	-	-	340	-	340	340	340	0	0
6223	Office Materials and Supplies	315	-	-	315	-	315	315	315	0	0
6224	Print and Non-Print Materials	90	-	-	90	-	90	90	90	0	0
6231	Fuel and Lubricants	5,020	-	-	5,020	-	5,020	5,020	5,017	3	3
6242	Maintenance of Buildings	7,130	-	-	7,130	-	7,130	7,130	7,129	1	1
6243	Janitorial and Cleaning Supplies	545	-	-	545	-	545	545	545	0	0
6251	Maintenance of Roads	20,600	1,521	-	22,121	-	22,121	22,121	22,121	0	0
6252	Maintenance of Bridges	6,198	-453	-	5,745	-	5,745	5,745	5,745	0	0
6253	Maintenance of Drainage and Irrigation Works	7,640	-68	-	7,572	-	7,572	7,572	7,571	1	1
6254	Maintenance of Sea and River Defences	5,230	-1,000	-	4,230	-	4,230	4,230	4,229	1	1
6255	Maintenance of Other Infrastructure	5,760	-	-	5,760	-	5,760	5,760	5,760	0	0
6261	Local Travel and Subsistence	3,250	-200	-	3,050	-	3,050	3,250	3,050	0	200
6264	Vehicle Spares and Maintenance	2,785	-	-	2,785	-	2,785	2,785	2,785	0	0
6265	Other Transport, Travel and Postage	300	-	-	300	-	300	300	300	0	0
6271	Telephone Charges	60	-	-	60	-	60	60	60	0	0
6272	Electricity Charges	3,795	-	-	3,795	-	3,795	3,795	3,795	0	0
6273	Water Charges	450	-	-	450	-	450	450	450	0	0
6282	Equipment Maintenance	625	-	-	625	-	625	625	624	1	1
6283	Cleaning and Extermination Services	160	-	-	160	-	160	160	160	0	0
6284	Other	500	-	-	500	-	500	500	500	0	0
6293	Refreshment and Meals	10	200	-	210	-	210	210	210	0	0
6294	Other	250	-	-	250	-	250	250	250	0	0

MR. G. MISIR
HEAD OF BUDGET AGENCY

AGENCY - 77 REGION 7: CUYUNI/MAZARUNI
PROGRAMME - 773 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		283,953	-938	0	283,015	0	283,015	283,074	282,590	425	484
610	Appropriated Employment Expenditure	166,825	-3,950	0	162,875	0	162,875	162,835	162,609	266	226
6111	Administrative	16,151	-1,677	-	14,474	-	14,474	14,474	14,474	0	0
6112	Senior Technical	69,720	-4,362	-	65,358	-	65,358	65,358	65,304	54	54
6113	Other Technical and Craft Skilled	18,660	2,548	-	21,208	-	21,208	21,208	21,170	38	38
6114	Clerical and Office Support	324	-59	-	265	-	265	265	265	0	0
6115	Semi-Skilled Operatives and Unskilled	30,900	457	-	31,357	-	31,357	31,357	31,357	0	0
6131	Other Direct Labour Costs	3,300	-	-	3,300	-	3,300	3,300	3,187	113	113
6133	Benefits and Allowances	18,182	-1,657	-	16,525	-	16,525	16,485	16,476	49	9
6134	National Insurance	9,588	800	-	10,388	-	10,388	10,388	10,376	12	12
620	Other Charges	117,128	3,012	0	120,140	0	120,140	120,239	119,981	159	258
6221	Drugs and Medical Supplies	565	-	-	565	-	565	565	565	0	0
6222	Field Materials and Supplies	5,710	-	-	5,710	-	5,710	5,710	5,710	0	0
6223	Office Materials and Supplies	3,045	-	-	3,045	-	3,045	3,045	3,045	0	0
6224	Print and Non-Print Materials	2,565	-	-	2,565	-	2,565	2,565	2,565	0	0
6231	Fuel and Lubricants	11,585	-	-	11,585	-	11,585	11,585	11,582	3	3
6241	Rental of Buildings	395	-	-	395	-	395	395	390	5	5
6242	Maintenance of Buildings	13,650	-	-	13,650	-	13,650	13,650	13,649	1	1
6243	Janitorial and Cleaning Supplies	556	-	-	556	-	556	556	556	0	0
6255	Maintenance of Other Infrastructure	9,800	-	-	9,800	-	9,800	9,800	9,798	2	2
6261	Local Travel and Subsistence	3,160	-	-	3,160	-	3,160	3,160	3,160	0	0
6264	Vehicle Spares and Maintenance	580	-	-	580	-	580	580	580	0	0
6265	Other Transport, Travel and Postage	7,665	-129	-	7,536	-	7,536	7,536	7,534	2	2
6271	Telephone Charges	780	-178	-	602	-	602	602	602	0	0
6272	Electricity Charges	5,150	-	-	5,150	-	5,150	5,150	5,150	0	0
6273	Water Charges	180	-	-	180	-	180	180	180	0	0
6281	Security Services	5,880	649	-	6,529	-	6,529	6,529	6,429	100	100
6282	Equipment Maintenance	545	-	-	545	-	545	545	543	2	2
6283	Cleaning and Extermination Services	420	-	-	420	-	420	420	417	3	3
6284	Other	2,351	2,262	-	4,613	-	4,613	4,712	4,574	39	138
6291	National and Other Events	2,785	-	-	2,785	-	2,785	2,785	2,785	0	0
6292	Dietary	37,900	-	-	37,900	-	37,900	37,900	37,899	1	1
6293	Refreshment and Meals	596	100	-	696	-	696	696	695	1	1
6294	Other	400	-	-	400	-	400	400	400	0	0
6302	Training (including Scholarships)	865	308	-	1,173	-	1,173	1,173	1,173	0	0

MR. G. MISIR
HEAD OF BUDGET AGENCY

AGENCY - 77 REGION 7: CUYUNI/MAZARUNI
PROGRAMME - 774 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		120,670	2,187	0	122,857	0	122,857	123,242	121,792	1,065	1,450
610	Appropriated Employment Expenditure	50,471	2,187	0	52,658	0	52,658	52,309	52,259	399	50
6112	Senior Technical	1,860	842	-	2,702	-	2,702	2,702	2,702	0	0
6113	Other Technical and Craft Skilled	13,008	105	-	13,113	-	13,113	13,113	13,113	0	0
6114	Clerical and Office Support	1,608	-	-	1,608	-	1,608	1,608	1,608	0	0
6115	Semi-Skilled Operatives and Unskilled	18,312	-683	-	17,629	-	17,629	17,629	17,612	17	17
6116	Contracted Employees	1,308	338	-	1,646	-	1,646	1,646	1,646	0	0
6131	Other Direct Labour Costs	2,484	616	-	3,100	-	3,100	3,100	3,094	6	6
6133	Benefits and Allowances	9,387	256	-	9,643	-	9,643	9,294	9,269	374	25
6134	National Insurance	2,504	713	-	3,217	-	3,217	3,217	3,215	2	2
620	Other Charges	70,199	0	0	70,199	0	70,199	70,933	69,533	666	1,400
6221	Drugs and Medical Supplies	4,120	-2,346	-	1,774	-	1,774	1,774	1,774	0	0
6222	Field Materials and Supplies	7,922	-	-	7,922	-	7,922	7,922	7,922	0	0
6223	Office Materials and Supplies	2,899	-	-	2,899	-	2,899	2,899	2,899	0	0
6224	Print and Non-Print Materials	595	-	-	595	-	595	595	595	0	0
6231	Fuel and Lubricants	6,285	-	-	6,285	-	6,285	6,285	6,285	0	0
6242	Maintenance of Buildings	4,750	1,000	-	5,750	-	5,750	5,750	5,749	1	1
6243	Janitorial and Cleaning Supplies	1,650	1,000	-	2,650	-	2,650	2,650	2,650	0	0
6255	Maintenance of Other Infrastructure	5,950	-1,000	-	4,950	-	4,950	4,950	4,950	0	0
6261	Local Travel and Subsistence	5,480	400	-	5,880	-	5,880	5,880	5,878	2	2
6265	Other Transport, Travel and Postage	8,820	350	-	9,170	-	9,170	9,170	9,170	0	0
6271	Telephone Charges	535	-	-	535	-	535	535	532	3	3
6272	Electricity Charges	7,944	-	-	7,944	-	7,944	7,944	7,944	0	0
6273	Water Charges	200	-	-	200	-	200	200	200	0	0
6281	Security Services	3,555	-850	-	2,705	-	2,705	3,439	2,045	660	1,394
6282	Equipment Maintenance	700	400	-	1,100	-	1,100	1,100	1,100	0	0
6283	Cleaning and Extermination Services	840	500	-	1,340	-	1,340	1,340	1,340	0	0
6284	Other	574	446	-	1,020	-	1,020	1,020	1,020	0	0
6291	National and Other Events	400	-	-	400	-	400	400	400	0	0
6292	Dietary	6,365	-	-	6,365	-	6,365	6,365	6,365	0	0
6293	Refreshment and Meals	300	100	-	400	-	400	400	400	0	0
6302	Training (including Scholarships)	315	-	-	315	-	315	315	315	0	0

MR. G. MISIR
HEAD OF BUDGET AGENCY

AGENCY - 78 REGION 8: POTARO/SIPARUNI
PROGRAMME - 781 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		26,311	-17	0	26,294	0	26,294	26,253	26,253	41	0
610	Appropriated Employment Expenditure	7,274	-317	0	6,957	0	6,957	6,916	6,916	41	0
6111	Administrative	1,054	-	-	1,054	-	1,054	1,054	1,054	0	0
6113	Other Technical and Craft Skilled	425	-	-	425	-	425	425	425	0	0
6114	Clerical and Office Support	3,118	-317	-	2,801	-	2,801	2,800	2,800	1	0
6115	Semi-Skilled Operatives and Unskilled	1,171	-	-	1,171	-	1,171	1,143	1,143	28	0
6131	Other Direct Labour Costs	418	38	-	456	-	456	456	456	0	0
6133	Benefits and Allowances	641	-38	-	603	-	603	591	591	12	0
6134	National Insurance	447	-	-	447	-	447	447	447	0	0
620	Other Charges	19,037	300	0	19,337	0	19,337	19,337	19,337	0	0
6211	Expenses Specific to the Agency	8,980	300	-	9,280	-	9,280	9,280	9,280	0	0
6222	Field Materials and Supplies	250	-	-	250	-	250	250	250	0	0
6223	Office Materials and Supplies	830	-100	-	730	-	730	730	730	0	0
6224	Print and Non-Print Materials	335	-	-	335	-	335	335	335	0	0
6231	Fuel and Lubricants	2,350	-	-	2,350	-	2,350	2,350	2,350	0	0
6241	Rental of Buildings	500	-380	-	120	-	120	120	120	0	0
6261	Local Travel and Subsistence	2,015	-153	-	1,862	-	1,862	1,862	1,862	0	0
6263	Postage, Telex and Cablegrams	15	-	-	15	-	15	15	15	0	0
6264	Vehicle Spares and Maintenance	350	508	-	858	-	858	858	858	0	0
6271	Telephone Charges	100	-	-	100	-	100	100	100	0	0
6281	Security Services	1,227	-175	-	1,052	-	1,052	1,052	1,052	0	0
6282	Equipment Maintenance	400	100	-	500	-	500	500	500	0	0
6283	Cleaning and Extermination Services	100	-	-	100	-	100	100	100	0	0
6284	Other	200	-	-	200	-	200	200	200	0	0
6291	National and Other Events	700	200	-	900	-	900	900	900	0	0
6293	Refreshment and Meals	475	-	-	475	-	475	475	475	0	0
6294	Other	50	-	-	50	-	50	50	50	0	0
6302	Training (including Scholarships)	160	-	-	160	-	160	160	160	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY - 78 REGION 8: POTARO/SIPARUNI
PROGRAMME - 782 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		39,380	318	0	39,698	0	39,698	39,556	39,556	142	0
610	Appropriated Employment Expenditure	6,325	318	0	6,643	0	6,643	6,501	6,501	142	0
6112	Senior Technical	596	-	-	596	-	596	596	596	0	0
6113	Other Technical and Craft Skilled	2,057	127	-	2,184	-	2,184	2,184	2,184	0	0
6114	Clerical and Office Support	582	-	-	582	-	582	582	582	0	0
6115	Semi-Skilled Operatives and Unskilled	1,977	109	-	2,086	-	2,086	2,084	2,084	2	0
6131	Other Direct Labour Costs	200	-9	-	191	-	191	63	63	128	0
6133	Benefits and Allowances	567	50	-	617	-	617	605	605	12	0
6134	National Insurance	346	41	-	387	-	387	387	387	0	0
620	Other Charges	33,055	0	0	33,055	0	33,055	33,055	33,055	0	0
6221	Drugs and Medical Supplies	20	-	-	20	-	20	20	20	0	0
6222	Field Materials and Supplies	175	-	-	175	-	175	175	175	0	0
6223	Office Materials and Supplies	300	-	-	300	-	300	300	300	0	0
6224	Print and Non-Print Materials	50	-	-	50	-	50	50	50	0	0
6231	Fuel and Lubricants	4,000	-	-	4,000	-	4,000	4,000	4,000	0	0
6242	Maintenance of Buildings	4,000	1,840	-	5,840	-	5,840	5,840	5,840	0	0
6243	Janitorial and Cleaning Supplies	160	-	-	160	-	160	160	160	0	0
6251	Maintenance of Roads	5,000	-774	-	4,226	-	4,226	4,226	4,226	0	0
6252	Maintenance of Bridges	5,500	-1,066	-	4,434	-	4,434	4,434	4,434	0	0
6253	Maintenance of Drainage and Irrigation Works	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
6254	Maintenance of Sea and River Defences	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	3,900	-	-	3,900	-	3,900	3,900	3,900	0	0
6261	Local Travel and Subsistence	950	-	-	950	-	950	950	950	0	0
6264	Vehicle Spares and Maintenance	4,000	-	-	4,000	-	4,000	4,000	4,000	0	0
6282	Equipment Maintenance	300	-	-	300	-	300	300	300	0	0
6283	Cleaning and Extermination Services	100	-	-	100	-	100	100	100	0	0
6293	Refreshment and Meals	100	-	-	100	-	100	100	100	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY - 78 REGION 8: POTARO/SIPARUNI
PROGRAMME - 783 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		101,196	-1	0	101,195	0	101,195	100,998	100,998	197	0
610	Appropriated Employment Expenditure	56,793	-1	0	56,792	0	56,792	56,776	56,776	16	0
6111	Administrative	7,646	-1,506	-	6,140	-	6,140	6,125	6,125	15	0
6112	Senior Technical	10,574	798	-	11,372	-	11,372	11,372	11,372	0	0
6113	Other Technical and Craft Skilled	6,218	182	-	6,400	-	6,400	6,400	6,400	0	0
6114	Clerical and Office Support	582	-	-	582	-	582	581	581	1	0
6115	Semi-Skilled Operatives and Unskilled	19,259	230	-	19,489	-	19,489	19,489	19,489	0	0
6116	Contracted Employees	787	59	-	846	-	846	846	846	0	0
6131	Other Direct Labour Costs	705	-	-	705	-	705	705	705	0	0
6133	Benefits and Allowances	7,867	-	-	7,867	-	7,867	7,867	7,867	0	0
6134	National Insurance	3,155	236	-	3,391	-	3,391	3,391	3,391	0	0
620	Other Charges	44,403	0	0	44,403	0	44,403	44,222	44,222	181	0
6221	Drugs and Medical Supplies	175	-	-	175	-	175	175	175	0	0
6222	Field Materials and Supplies	2,000	-500	-	1,500	-	1,500	1,500	1,500	0	0
6223	Office Materials and Supplies	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6224	Print and Non-Print Materials	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6231	Fuel and Lubricants	1,500	500	-	2,000	-	2,000	2,000	2,000	0	0
6242	Maintenance of Buildings	7,700	2,000	-	9,700	-	9,700	9,700	9,700	0	0
6243	Janitorial and Cleaning Supplies	250	-	-	250	-	250	250	250	0	0
6255	Maintenance of Other Infrastructure	3,500	-1,000	-	2,500	-	2,500	2,500	2,500	0	0
6261	Local Travel and Subsistence	2,000	-1,000	-	1,000	-	1,000	1,000	1,000	0	0
6265	Other Transport, Travel and Postage	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6281	Security Services	753	-	-	753	-	753	572	572	181	0
6282	Equipment Maintenance	410	-	-	410	-	410	410	410	0	0
6283	Cleaning and Extermination Services	160	-	-	160	-	160	160	160	0	0
6284	Other	260	-	-	260	-	260	260	260	0	0
6291	National and Other Events	800	-	-	800	-	800	800	800	0	0
6292	Dietary	17,120	-	-	17,120	-	17,120	17,120	17,120	0	0
6293	Refreshment and Meals	275	-	-	275	-	275	275	275	0	0
6302	Training (including Scholarships)	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY - 78 REGION 8: POTARO/SIPARUNI
PROGRAMME - 784 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		52,960	-300	0	52,660	0	52,660	52,579	52,579	81	0
610	Appropriated Employment Expenditure	25,223	0	0	25,223	0	25,223	25,142	25,142	81	0
6112	Senior Technical	2,383	-	-	2,383	-	2,383	2,382	2,382	1	0
6113	Other Technical and Craft Skilled	10,696	446	-	11,142	-	11,142	11,134	11,134	8	0
6114	Clerical and Office Support	293	-	-	293	-	293	292	292	1	0
6115	Semi-Skilled Operatives and Unskilled	5,294	-947	-	4,347	-	4,347	4,316	4,316	31	0
6117	Temporary Employees	343	-	-	343	-	343	335	335	8	0
6131	Other Direct Labour Costs	575	200	-	775	-	775	775	775	0	0
6133	Benefits and Allowances	4,273	172	-	4,445	-	4,445	4,445	4,445	0	0
6134	National Insurance	1,366	129	-	1,495	-	1,495	1,463	1,463	32	0
620	Other Charges	27,737	-300	0	27,437	0	27,437	27,437	27,437	0	0
6221	Drugs and Medical Supplies	3,200	-1,350	-	1,850	-	1,850	1,850	1,850	0	0
6222	Field Materials and Supplies	985	-	-	985	-	985	985	985	0	0
6223	Office Materials and Supplies	1,155	-	-	1,155	-	1,155	1,155	1,155	0	0
6224	Print and Non-Print Materials	150	150	-	300	-	300	300	300	0	0
6231	Fuel and Lubricants	1,500	200	-	1,700	-	1,700	1,700	1,700	0	0
6242	Maintenance of Buildings	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
6243	Janitorial and Cleaning Supplies	789	-	-	789	-	789	789	789	0	0
6255	Maintenance of Other Infrastructure	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
6261	Local Travel and Subsistence	2,210	-500	-	1,710	-	1,710	1,710	1,710	0	0
6264	Vehicle Spares and Maintenance	780	200	-	980	-	980	980	980	0	0
6265	Other Transport, Travel and Postage	1,160	1,000	-	2,160	-	2,160	2,160	2,160	0	0
6271	Telephone Charges	30	-	-	30	-	30	30	30	0	0
6272	Electricity Charges	600	-	-	600	-	600	600	600	0	0
6281	Security Services	753	-100	-	653	-	653	653	653	0	0
6282	Equipment Maintenance	400	100	-	500	-	500	500	500	0	0
6284	Other	200	-	-	200	-	200	200	200	0	0
6291	National and Other Events	400	-	-	400	-	400	400	400	0	0
6292	Dietary	900	-	-	900	-	900	900	900	0	0
6293	Refreshment and Meals	150	-	-	150	-	150	150	150	0	0
6294	Other	3,700	-	-	3,700	-	3,700	3,700	3,700	0	0
6302	Training (including Scholarships)	675	-	-	675	-	675	675	675	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY - 79 REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME - 791 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		44,393	0	0	44,393	0	44,393	43,749	43,749	644	0
610	Appropriated Employment Expenditure	19,643	0	0	19,643	0	19,643	19,204	19,204	439	0
6111	Administrative	2,184	-131	-	2,053	-	2,053	1,868	1,868	185	0
6113	Other Technical and Craft Skilled	1,980	-	-	1,980	-	1,980	1,920	1,920	60	0
6114	Clerical and Office Support	5,868	131	-	5,999	-	5,999	5,999	5,999	0	0
6115	Semi-Skilled Operatives and Unskilled	5,220	-	-	5,220	-	5,220	5,220	5,220	0	0
6117	Temporary Employees	80	-	-	80	-	80	80	80	0	0
6131	Other Direct Labour Costs	756	-	-	756	-	756	756	756	0	0
6133	Benefits and Allowances	2,463	-70	-	2,393	-	2,393	2,199	2,199	194	0
6134	National Insurance	1,092	70	-	1,162	-	1,162	1,162	1,162	0	0
620	Other Charges	24,750	0	0	24,750	0	24,750	24,545	24,545	205	0
6211	Expenses Specific to the Agency	6,446	300	-	6,746	-	6,746	6,746	6,746	0	0
6221	Drugs and Medical Supplies	5	-	-	5	-	5	5	5	0	0
6222	Field Materials and Supplies	650	-	-	650	-	650	650	650	0	0
6223	Office Materials and Supplies	457	-	-	457	-	457	457	457	0	0
6224	Print and Non-Print Materials	1,151	-	-	1,151	-	1,151	1,151	1,151	0	0
6231	Fuel and Lubricants	2,473	-	-	2,473	-	2,473	2,473	2,473	0	0
6243	Janitorial and Cleaning Supplies	100	50	-	150	-	150	150	150	0	0
6261	Local Travel and Subsistence	4,450	-300	-	4,150	-	4,150	4,150	4,150	0	0
6263	Postage, Telex and Cablegrams	115	-	-	115	-	115	115	115	0	0
6264	Vehicle Spares and Maintenance	1,599	-	-	1,599	-	1,599	1,599	1,599	0	0
6265	Other Transport, Travel and Postage	100	-	-	100	-	100	100	100	0	0
6271	Telephone Charges	497	-	-	497	-	497	497	497	0	0
6272	Electricity Charges	457	300	-	757	-	757	757	757	0	0
6281	Security Services	3,064	-300	-	2,764	-	2,764	2,559	2,559	205	0
6282	Equipment Maintenance	186	-	-	186	-	186	186	186	0	0
6284	Other	755	-	-	755	-	755	755	755	0	0
6291	National and Other Events	215	-15	-	200	-	200	200	200	0	0
6293	Refreshment and Meals	70	15	-	85	-	85	85	85	0	0
6294	Other	50	-50	-	0	-	0	0	0	0	0
6302	Training (including Scholarships)	100	-	-	100	-	100	100	100	0	0
6312	Subventions to Local Authorities	1,810	-	-	1,810	-	1,810	1,810	1,810	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

AGENCY - 79 REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME - 792 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,465	0	0	6,465	0	6,465	5,975	5,975	490	0
610	Appropriated Employment Expenditure	4,285	0	0	4,285	0	4,285	3,915	3,915	370	0
6114	Clerical and Office Support	360	-	-	360	-	360	309	309	51	0
6115	Semi-Skilled Operatives and Unskilled	3,000	-	-	3,000	-	3,000	2,881	2,881	119	0
6131	Other Direct Labour Costs	132	-	-	132	-	132	65	65	67	0
6133	Benefits and Allowances	493	-	-	493	-	493	421	421	72	0
6134	National Insurance	300	-	-	300	-	300	239	239	61	0
620	Other Charges	2,180	0	0	2,180	0	2,180	2,060	2,060	120	0
6221	Drugs and Medical Supplies	247	-	-	247	-	247	247	247	0	0
6222	Field Materials and Supplies	144	-	-	144	-	144	144	144	0	0
6223	Office Materials and Supplies	66	-	-	66	-	66	66	66	0	0
6224	Print and Non-Print Materials	66	-	-	66	-	66	66	66	0	0
6231	Fuel and Lubricants	300	-	-	300	-	300	300	300	0	0
6243	Janitorial and Cleaning Supplies	36	-	-	36	-	36	36	36	0	0
6261	Local Travel and Subsistence	120	110	-	230	-	230	230	230	0	0
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	5	5	0	0
6264	Vehicle Spares and Maintenance	110	-	-	110	-	110	110	110	0	0
6271	Telephone Charges	30	-	-	30	-	30	0	0	30	0
6272	Electricity Charges	110	-110	-	0	-	0	0	0	0	0
6273	Water Charges	50	-	-	50	-	50	0	0	50	0
6284	Other	121	-	-	121	-	121	121	121	0	0
6291	National and Other Events	302	-	-	302	-	302	302	302	0	0
6294	Other	40	-	-	40	-	40	0	0	40	0
6302	Training (including Scholarships)	433	-	-	433	-	433	433	433	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

AGENCY - 79 REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME - 793 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		53,266	0	0	53,266	0	53,266	51,972	51,972	1,294	0
610	Appropriated Employment Expenditure	9,401	0	0	9,401	0	9,401	8,134	8,134	1,267	0
6113	Other Technical and Craft Skilled	1,704	-	-	1,704	-	1,704	1,434	1,434	270	0
6114	Clerical and Office Support	336	-	-	336	-	336	307	307	29	0
6115	Semi-Skilled Operatives and Unskilled	3,788	-	-	3,788	-	3,788	3,328	3,328	460	0
6131	Other Direct Labour Costs	1,713	300	-	2,013	-	2,013	2,013	2,013	0	0
6133	Benefits and Allowances	1,320	-300	-	1,020	-	1,020	644	644	376	0
6134	National Insurance	540	-	-	540	-	540	408	408	132	0
620	Other Charges	43,865	0	0	43,865	0	43,865	43,838	43,838	27	0
6221	Drugs and Medical Supplies	20	-	-	20	-	20	20	20	0	0
6222	Field Materials and Supplies	162	-	-	162	-	162	162	162	0	0
6223	Office Materials and Supplies	36	-	-	36	-	36	36	36	0	0
6224	Print and Non-Print Materials	95	-	-	95	-	95	95	95	0	0
6231	Fuel and Lubricants	4,619	-	-	4,619	-	4,619	4,619	4,619	0	0
6242	Maintenance of Buildings	4,789	-	-	4,789	-	4,789	4,789	4,789	0	0
6243	Janitorial and Cleaning Supplies	181	-	-	181	-	181	181	181	0	0
6251	Maintenance of Roads	5,627	-	-	5,627	-	5,627	5,627	5,627	0	0
6252	Maintenance of Bridges	3,805	-	-	3,805	-	3,805	3,805	3,805	0	0
6255	Maintenance of Other Infrastructure	1,350	-	-	1,350	-	1,350	1,350	1,350	0	0
6261	Local Travel and Subsistence	1,460	100	-	1,560	-	1,560	1,560	1,560	0	0
6264	Vehicle Spares and Maintenance	3,989	-	-	3,989	-	3,989	3,989	3,989	0	0
6271	Telephone Charges	21	-20	-	1	-	1	0	0	1	0
6272	Electricity Charges	54	60	-	114	-	114	114	114	0	0
6273	Water Charges	40	-40	-	0	-	0	0	0	0	0
6281	Security Services	438	-50	-	388	-	388	362	362	26	0
6284	Other	436	150	-	586	-	586	586	586	0	0
6294	Other	200	-200	-	0	-	0	0	0	0	0
6321	Subsidies & Contributions to Local Orgs	16,543	-	-	16,543	-	16,543	16,543	16,543	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

AGENCY - 79 REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME - 794 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		225,538	0	0	225,538	0	225,538	225,538	225,538	0	0
610	Appropriated Employment Expenditure	176,820	0	0	176,820	0	176,820	176,820	176,820	0	0
6111	Administrative	28,800	-4,516	-	24,284	-	24,284	24,284	24,284	0	0
6112	Senior Technical	40,488	1,060	-	41,548	-	41,548	41,548	41,548	0	0
6113	Other Technical and Craft Skilled	12,600	2,714	-	15,314	-	15,314	15,314	15,314	0	0
6114	Clerical and Office Support	1,272	-	-	1,272	-	1,272	1,272	1,272	0	0
6115	Semi-Skilled Operatives and Unskilled	57,480	1,107	-	58,587	-	58,587	58,587	58,587	0	0
6117	Temporary Employees	105	-	-	105	-	105	105	105	0	0
6131	Other Direct Labour Costs	3,720	-515	-	3,205	-	3,205	3,205	3,205	0	0
6133	Benefits and Allowances	22,875	-690	-	22,185	-	22,185	22,185	22,185	0	0
6134	National Insurance	9,480	840	-	10,320	-	10,320	10,320	10,320	0	0
620	Other Charges	48,718	0	0	48,718	0	48,718	48,718	48,718	0	0
6221	Drugs and Medical Supplies	278	-	-	278	-	278	278	278	0	0
6222	Field Materials and Supplies	3,519	-	-	3,519	-	3,519	3,519	3,519	0	0
6223	Office Materials and Supplies	1,986	-	-	1,986	-	1,986	1,986	1,986	0	0
6224	Print and Non-Print Materials	1,828	-	-	1,828	-	1,828	1,828	1,828	0	0
6231	Fuel and Lubricants	4,504	-	-	4,504	-	4,504	4,504	4,504	0	0
6242	Maintenance of Buildings	13,341	-	-	13,341	-	13,341	13,341	13,341	0	0
6243	Janitorial and Cleaning Supplies	630	-	-	630	-	630	630	630	0	0
6255	Maintenance of Other Infrastructure	2,760	-	-	2,760	-	2,760	2,760	2,760	0	0
6261	Local Travel and Subsistence	3,473	-	-	3,473	-	3,473	3,473	3,473	0	0
6263	Postage, Telex and Cablegrams	182	-	-	182	-	182	182	182	0	0
6264	Vehicle Spares and Maintenance	1,097	-	-	1,097	-	1,097	1,097	1,097	0	0
6265	Other Transport, Travel and Postage	664	-	-	664	-	664	664	664	0	0
6271	Telephone Charges	153	-	-	153	-	153	153	153	0	0
6272	Electricity Charges	624	300	-	924	-	924	924	924	0	0
6281	Security Services	1,230	-156	-	1,074	-	1,074	1,074	1,074	0	0
6282	Equipment Maintenance	300	-	-	300	-	300	300	300	0	0
6283	Cleaning and Extermination Services	125	-	-	125	-	125	125	125	0	0
6284	Other	1,414	-131	-	1,283	-	1,283	1,283	1,283	0	0
6291	National and Other Events	714	287	-	1,001	-	1,001	1,001	1,001	0	0
6292	Dietary	9,452	-300	-	9,152	-	9,152	9,152	9,152	0	0
6293	Refreshment and Meals	218	-	-	218	-	218	218	218	0	0
6294	Other	50	-	-	50	-	50	50	50	0	0
6302	Training (including Scholarships)	176	-	-	176	-	176	176	176	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

AGENCY - 79 REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME - 795 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		84,397	0	0	84,397	0	84,397	83,698	83,698	699	0
610	Appropriated Employment Expenditure	49,696	0	0	49,696	0	49,696	48,997	48,997	699	0
6112	Senior Technical	4,152	-475	-	3,677	-	3,677	3,278	3,278	399	0
6113	Other Technical and Craft Skilled	20,604	245	-	20,849	-	20,849	20,849	20,849	0	0
6114	Clerical and Office Support	1,560	-	-	1,560	-	1,560	1,260	1,260	300	0
6115	Semi-Skilled Operatives and Unskilled	9,720	-232	-	9,488	-	9,488	9,488	9,488	0	0
6131	Other Direct Labour Costs	1,560	-	-	1,560	-	1,560	1,560	1,560	0	0
6133	Benefits and Allowances	9,280	377	-	9,657	-	9,657	9,657	9,657	0	0
6134	National Insurance	2,820	85	-	2,905	-	2,905	2,905	2,905	0	0
620	Other Charges	34,701	0	0	34,701	0	34,701	34,701	34,701	0	0
6221	Drugs and Medical Supplies	14	-	-	14	-	14	14	14	0	0
6222	Field Materials and Supplies	2,025	-	-	2,025	-	2,025	2,025	2,025	0	0
6223	Office Materials and Supplies	997	-	-	997	-	997	997	997	0	0
6224	Print and Non-Print Materials	702	-	-	702	-	702	702	702	0	0
6231	Fuel and Lubricants	6,580	-	-	6,580	-	6,580	6,580	6,580	0	0
6242	Maintenance of Buildings	5,893	-	-	5,893	-	5,893	5,893	5,893	0	0
6243	Janitorial and Cleaning Supplies	1,380	300	-	1,680	-	1,680	1,680	1,680	0	0
6255	Maintenance of Other Infrastructure	1,086	-	-	1,086	-	1,086	1,086	1,086	0	0
6261	Local Travel and Subsistence	4,936	-400	-	4,536	-	4,536	4,536	4,536	0	0
6263	Postage, Telex and Cablegrams	162	-44	-	118	-	118	118	118	0	0
6264	Vehicle Spares and Maintenance	2,936	-	-	2,936	-	2,936	2,936	2,936	0	0
6265	Other Transport, Travel and Postage	946	-	-	946	-	946	946	946	0	0
6271	Telephone Charges	88	100	-	188	-	188	188	188	0	0
6272	Electricity Charges	378	250	-	628	-	628	628	628	0	0
6282	Equipment Maintenance	66	-	-	66	-	66	66	66	0	0
6284	Other	933	-200	-	733	-	733	733	733	0	0
6291	National and Other Events	229	-	-	229	-	229	229	229	0	0
6292	Dietary	2,946	-6	-	2,940	-	2,940	2,940	2,940	0	0
6293	Refreshment and Meals	20	-	-	20	-	20	20	20	0	0
6294	Other	1,699	-	-	1,699	-	1,699	1,699	1,699	0	0
6302	Training (including Scholarships)	685	-	-	685	-	685	685	685	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

AGENCY - 80 REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME - 801 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		63,142	523	0	63,665	0	63,665	62,712	62,346	1,319	366
610	Appropriated Employment Expenditure	29,073	523	0	29,596	0	29,596	28,853	28,853	743	0
6111	Administrative	3,621	3	-	3,624	-	3,624	3,624	3,624	0	0
6113	Other Technical and Craft Skilled	2,196	288	-	2,484	-	2,484	2,484	2,484	0	0
6114	Clerical and Office Support	10,268	205	-	10,473	-	10,473	9,730	9,730	743	0
6115	Semi-Skilled Operatives and Unskilled	5,955	49	-	6,004	-	6,004	6,004	6,004	0	0
6131	Other Direct Labour Costs	2,425	-490	-	1,935	-	1,935	1,935	1,935	0	0
6133	Benefits and Allowances	2,939	385	-	3,324	-	3,324	3,324	3,324	0	0
6134	National Insurance	1,669	83	-	1,752	-	1,752	1,752	1,752	0	0
620	Other Charges	34,069	0	0	34,069	0	34,069	33,859	33,493	576	366
6211	Expenses Specific to the Agency	5,500	-	-	5,500	-	5,500	5,500	5,494	6	6
6221	Drugs and Medical Supplies	104	-	-	104	-	104	104	99	5	5
6222	Field Materials and Supplies	180	-	-	180	-	180	180	180	0	0
6223	Office Materials and Supplies	2,050	-	-	2,050	-	2,050	2,050	2,050	0	0
6224	Print and Non-Print Materials	388	-	-	388	-	388	388	373	15	15
6231	Fuel and Lubricants	583	-	-	583	-	583	583	583	0	0
6243	Janitorial and Cleaning Supplies	312	-	-	312	-	312	312	312	0	0
6261	Local Travel and Subsistence	2,108	300	-	2,408	-	2,408	2,408	2,408	0	0
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	5	4	1	1
6265	Other Transport, Travel and Postage	400	40	-	440	-	440	440	427	13	13
6271	Telephone Charges	151	-	-	151	-	151	151	150	1	1
6272	Electricity Charges	500	-	-	500	-	500	290	189	311	101
6273	Water Charges	150	-	-	150	-	150	150	0	150	150
6281	Security Services	9,000	-	-	9,000	-	9,000	9,000	8,968	32	32
6282	Equipment Maintenance	415	-	-	415	-	415	415	410	5	5
6283	Cleaning and Extermination Services	121	-	-	121	-	121	121	121	0	0
6284	Other	448	-	-	448	-	448	448	447	1	1
6291	National and Other Events	1,966	-	-	1,966	-	1,966	1,966	1,966	0	0
6293	Refreshment and Meals	503	-	-	503	-	503	503	484	19	19
6302	Training (including Scholarships)	825	-300	-	525	-	525	525	525	0	0
6311	Rates and Taxes	200	-40	-	160	-	160	160	143	17	17
6312	Subventions to Local Authorities	8,160	-	-	8,160	-	8,160	8,160	8,160	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AGENCY - 80 REGION 10: UPPER DEMERARA / UPPER BERBICE

PROGRAMME - 802 PUBLIC WORKS

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		56,925	0	0	56,925	0	56,925	56,642	56,189	736	453
610	Appropriated Employment Expenditure	3,170	245	0	3,415	0	3,415	3,377	3,377	38	0
6111	Administrative	-	-	-	0	-	0	0	0	0	0
6112	Senior Technical	721	-	-	721	-	721	719	719	2	0
6113	Other Technical and Craft Skilled	944	105	-	1,049	-	1,049	1,020	1,020	29	0
6115	Semi-Skilled Operatives and Unskilled	796	140	-	936	-	936	936	936	0	0
6117	Temporary Employees	-	-	-	0	-	0	0	0	0	0
6131	Other Direct Labour Costs	205	-49	-	156	-	156	149	149	7	0
6133	Benefits and Allowances	314	18	-	332	-	332	332	332	0	0
6134	National Insurance	190	31	-	221	-	221	221	221	0	0
620	Other Charges	53,755	-245	0	53,510	0	53,510	53,265	52,812	698	453
6221	Drugs and Medical Supplies	21	-	-	21	-	21	21	20	1	1
6222	Field Materials and Supplies	110	-	-	110	-	110	110	110	0	0
6223	Office Materials and Supplies	409	-	-	409	-	409	409	409	0	0
6224	Print and Non-Print Materials	193	27	-	220	-	220	220	217	3	3
6231	Fuel and Lubricants	2,568	-	-	2,568	-	2,568	2,568	2,566	2	2
6242	Maintenance of Buildings	5,200	-	-	5,200	-	5,200	5,200	5,200	0	0
6243	Janitorial and Cleaning Supplies	302	-	-	302	-	302	302	302	0	0
6251	Maintenance of Roads	15,000	-447	-	14,553	-	14,553	14,553	14,553	0	0
6253	Maintenance of Drainage and Irrigation Works	6,760	-150	-	6,610	-	6,610	6,610	6,555	55	55
6255	Maintenance of Other Infrastructure	5,304	-109	-	5,195	-	5,195	5,195	5,129	66	66
6261	Local Travel and Subsistence	374	-57	-	317	-	317	231	231	86	0
6263	Postage, Telex and Cablegrams	5	-	-	5	-	5	5	5	0	0
6264	Vehicle Spares and Maintenance	2,600	-	-	2,600	-	2,600	2,600	2,591	9	9
6265	Other Transport, Travel and Postage	208	-	-	208	-	208	208	208	0	0
6271	Telephone Charges	1,035	-	-	1,035	-	1,035	1,035	1,029	6	6
6272	Electricity Charges	1,354	-133	-	1,221	-	1,221	1,062	1,026	195	36
6273	Water Charges	500	-336	-	164	-	164	164	0	164	164
6281	Security Services	10,500	1,136	-	11,636	-	11,636	11,636	11,570	66	66
6282	Equipment Maintenance	183	-	-	183	-	183	183	155	28	28
6283	Cleaning and Extermination Services	146	-	-	146	-	146	146	131	15	15
6293	Refreshment and Meals	63	12	-	75	-	75	75	73	2	2
6294	Other	480	-	-	480	-	480	480	480	0	0
6302	Training (including Scholarships)	440	-188	-	252	-	252	252	252	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AGENCY - 80 REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME - 803 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		662,918	0	0	662,918	0	662,918	662,036	661,187	1,731	849
610	Appropriated Employment Expenditure	526,387	0	0	526,387	0	526,387	525,834	525,834	553	0
6111	Administrative	109,000	-	-	109,000	-	109,000	109,000	109,000	0	0
6112	Senior Technical	179,500	-	-	179,500	-	179,500	179,500	179,500	0	0
6113	Other Technical and Craft Skilled	84,100	-468	-	83,632	-	83,632	83,257	83,257	375	0
6114	Clerical and Office Support	3,310	-	-	3,310	-	3,310	3,307	3,307	3	0
6115	Semi-Skilled Operatives and Unskilled	58,608	-336	-	58,272	-	58,272	58,272	58,272	0	0
6131	Other Direct Labour Costs	7,833	765	-	8,598	-	8,598	8,598	8,598	0	0
6133	Benefits and Allowances	52,836	-466	-	52,370	-	52,370	52,200	52,200	170	0
6134	National Insurance	31,200	505	-	31,705	-	31,705	31,700	31,700	5	0
620	Other Charges	136,531	0	0	136,531	0	136,531	136,202	135,353	1,178	849
6221	Drugs and Medical Supplies	700	-	-	700	-	700	700	699	1	1
6222	Field Materials and Supplies	14,902	-300	-	14,602	-	14,602	14,602	14,602	0	0
6223	Office Materials and Supplies	5,500	-200	-	5,300	-	5,300	5,300	5,300	0	0
6224	Print and Non-Print Materials	4,750	-	-	4,750	-	4,750	4,750	4,735	15	15
6231	Fuel and Lubricants	1,118	-	-	1,118	-	1,118	1,118	1,118	0	0
6241	Rental of Buildings	1,500	60	-	1,560	-	1,560	1,560	1,515	45	45
6242	Maintenance of Buildings	29,000	-	-	29,000	-	29,000	29,000	28,999	1	1
6243	Janitorial and Cleaning Supplies	2,621	-	-	2,621	-	2,621	2,621	2,619	2	2
6255	Maintenance of Other Infrastructure	11,900	-	-	11,900	-	11,900	11,900	11,873	27	27
6261	Local Travel and Subsistence	2,663	-800	-	1,863	-	1,863	1,863	1,858	5	5
6264	Vehicle Spares and Maintenance	1,347	-300	-	1,047	-	1,047	1,047	1,033	14	14
6265	Other Transport, Travel and Postage	670	-	-	670	-	670	670	669	1	1
6271	Telephone Charges	900	100	-	1,000	-	1,000	1,000	973	27	27
6272	Electricity Charges	1,490	100	-	1,590	-	1,590	1,590	1,589	1	1
6273	Water Charges	1,661	-200	-	1,461	-	1,461	1,460	1,102	359	358
6281	Security Services	44,800	1,900	-	46,700	-	46,700	46,700	46,570	130	130
6282	Equipment Maintenance	948	-	-	948	-	948	889	839	109	50
6283	Cleaning and Extermination Services	1,601	-	-	1,601	-	1,601	1,601	1,601	0	0
6284	Other	1,771	-60	-	1,711	-	1,711	1,711	1,706	5	5
6291	National and Other Events	1,700	-	-	1,700	-	1,700	1,700	1,690	10	10
6293	Refreshment and Meals	1,123	-	-	1,123	-	1,123	1,101	1,020	103	81
6294	Other	1,960	-300	-	1,660	-	1,660	1,660	1,653	7	7
6302	Training (including Scholarships)	1,906	-	-	1,906	-	1,906	1,659	1,590	316	69

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AGENCY - 80 REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME - 804 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		135,874	-523	0	135,351	0	135,351	132,913	132,247	3,104	666
610	Appropriated Employment Expenditure	55,605	-523	0	55,082	0	55,082	53,374	53,374	1,708	0
6112	Senior Technical	9,668	-	-	9,668	-	9,668	9,600	9,600	68	0
6113	Other Technical and Craft Skilled	20,915	-1,003	-	19,912	-	19,912	19,800	19,800	112	0
6114	Clerical and Office Support	665	264	-	929	-	929	929	929	0	0
6115	Semi-Skilled Operatives and Unskilled	7,211	104	-	7,315	-	7,315	7,315	7,315	0	0
6116	Contracted Employees	2,840	-	-	2,840	-	2,840	2,311	2,311	529	0
6131	Other Direct Labour Costs	1,400	-	-	1,400	-	1,400	1,004	1,004	396	0
6133	Benefits and Allowances	10,366	-	-	10,366	-	10,366	9,763	9,763	603	0
6134	National Insurance	2,540	112	-	2,652	-	2,652	2,652	2,652	0	0
620	Other Charges	80,269	0	0	80,269	0	80,269	79,539	78,873	1,396	666
6221	Drugs and Medical Supplies	22,587	-	-	22,587	-	22,587	22,587	22,587	0	0
6222	Field Materials and Supplies	7,239	-	-	7,239	-	7,239	7,239	7,236	3	3
6223	Office Materials and Supplies	5,429	-	-	5,429	-	5,429	5,429	5,425	4	4
6224	Print and Non-Print Materials	1,100	-	-	1,100	-	1,100	1,100	1,094	6	6
6231	Fuel and Lubricants	2,926	-	-	2,926	-	2,926	2,926	2,926	0	0
6241	Rental of Buildings	100	-	-	100	-	100	50	40	60	10
6242	Maintenance of Buildings	12,800	-	-	12,800	-	12,800	12,800	12,799	1	1
6243	Janitorial and Cleaning Supplies	2,418	-	-	2,418	-	2,418	2,418	2,418	0	0
6255	Maintenance of Other Infrastructure	8,629	-	-	8,629	-	8,629	8,629	8,628	1	1
6261	Local Travel and Subsistence	2,465	-500	-	1,965	-	1,965	1,965	1,963	2	2
6264	Vehicle Spares and Maintenance	1,032	-	-	1,032	-	1,032	1,032	1,027	5	5
6265	Other Transport, Travel and Postage	200	150	-	350	-	350	350	347	3	3
6271	Telephone Charges	284	-	-	284	-	284	284	264	20	20
6272	Electricity Charges	250	-	-	250	-	250	190	180	70	10
6273	Water Charges	200	-30	-	170	-	170	170	2	168	168
6281	Security Services	9,600	-	-	9,600	-	9,600	8,980	8,651	949	329
6282	Equipment Maintenance	371	-	-	371	-	371	371	370	1	1
6283	Cleaning and Extermination Services	147	-	-	147	-	147	147	147	0	0
6284	Other	369	-	-	369	-	369	369	330	39	39
6291	National and Other Events	156	250	-	406	-	406	406	382	24	24
6292	Dietary	25	30	-	55	-	55	55	55	0	0
6293	Refreshment and Meals	442	100	-	542	-	542	542	503	39	39
6302	Training (including Scholarships)	1,500	-	-	1,500	-	1,500	1,500	1,499	1	1

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY - 01 OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		334,418	0	213,500	547,918	0	547,918	514,817	514,360	33,558	457
12001	Guyana Defence Force	50,000	-	-	50,000	-	50,000	40,985	40,985	9,015	0
1200100	Guyana Defence Force	50,000	-	-	50,000	-	50,000	40,985	40,985	9,015	0
12002	Office & Residence Of The President	25,000	-	-	25,000	-	25,000	22,600	22,571	2,429	29
1200200	Office & Residence Of The President	25,000	-	-	25,000	-	25,000	22,600	22,571	2,429	29
12003	Marine Development - GDF	25,000	-	-	25,000	-	25,000	6,841	6,841	18,159	0
1200300	Marine Development - GDF	25,000	-	-	25,000	-	25,000	6,841	6,841	18,159	0
17001	Minor Works	40,000	-	10,000	50,000	-	50,000	50,000	49,976	24	24
1700100	Minor Works	40,000	-	10,000	50,000	-	50,000	50,000	49,976	24	24
24001	Land Transport	11,133	-	4,200	15,333	-	15,333	15,333	15,333	0	0
2400100	Land Transport	11,133	-	4,200	15,333	-	15,333	15,333	15,333	0	0
25001	Purchase Of Equipment	12,000	-	-	12,000	-	12,000	11,996	11,996	4	0
2500100	Purchase Of Equipment	12,000	-	-	12,000	-	12,000	11,996	11,996	4	0
28001	Pure Water Supply - G.D.F	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
2800100	Pure Water Supply - G.D.F	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
28002	Agri. Development - G. D. F.	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
2800200	Agri. Development - G. D. F.	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
33001	Geodetic Surveys	6,345	-	-	6,345	-	6,345	6,345	6,345	0	0
3300100	Geodetic Surveys	6,345	-	-	6,345	-	6,345	6,345	6,345	0	0
33002	National Land Registration	13,500	-	-	13,500	-	13,500	13,000	13,000	500	0
3300200	National Land Registration	13,500	-	-	13,500	-	13,500	13,000	13,000	500	0

**AGENCY - 01 OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		334,418	0	213,500	547,918	0	547,918	514,817	514,360	33,558	457
33003	Lands and Surveys	37,000	-	87,300	124,300	-	124,300	124,300	124,300	0	0
3300300	Lands and Surveys	37,000	-	87,300	124,300	-	124,300	124,300	124,300	0	0
34002	GO - INVEST	7,400	-	-	7,400	-	7,400	7,400	7,400	0	0
3400200	GO - INVEST	7,400	-	-	7,400	-	7,400	7,400	7,400	0	0
34003	Environmental Protection Agency	2,500	-	-	2,500	-	2,500	2,500	2,098	402	402
3400300	Environmental Protection Agency	2,500	-	-	2,500	-	2,500	2,500	2,098	402	402
34005	Infrastructure - G.D.F.	15,000	-	-	15,000	-	15,000	12,428	12,428	2,572	0
3400500	Infrastructure - G.D.F.	15,000	-	-	15,000	-	15,000	12,428	12,428	2,572	0
34006	National Parks Commission	4,100	-	-	4,100	-	4,100	3,649	3,649	451	0
3400600	National Parks Commission	4,100	-	-	4,100	-	4,100	3,649	3,649	451	0
34007	Government Information Agency	1,500	-	-	1,500	-	1,500	1,500	1,498	2	2
3400700	Government Information Agency	1,500	-	-	1,500	-	1,500	1,500	1,498	2	2
34008	Guyana Energy Agency	540	-	-	540	-	540	540	540	0	0
3400800	Guyana Energy Agency	540	-	-	540	-	540	540	540	0	0
44016	PSTAC	0	-	112,000	112,000	-	112,000	112,000	112,000	0	0
4401600	PSTAC	-	-	112,000	112,000	-	112,000	112,000	112,000	0	0
45021	National Communication Network	19,400	-	-	19,400	-	19,400	19,400	19,400	0	0
4502100	National Communication Network	19,400	-	-	19,400	-	19,400	19,400	19,400	0	0
51002	Equipment - G. D. F.	50,000	-	-	50,000	-	50,000	50,000	50,000	0	0
5100200	Equipment - G. D. F.	50,000	-	-	50,000	-	50,000	50,000	50,000	0	0

MS J. WEBSTER
HEAD OF BUDGET AGENCY

**AGENCY - 03 MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,927,128	0	2,008,527	7,890,618	0	7,890,618	3,504,918	3,500,353	4,390,265	4,565
12022	Buildings	2,500	-	-	2,500	-	2,500	2,325	2,325	175	0
1202200	Buildings	2,500	-	-	2,500	-	2,500	2,325	2,325	175	0
19004	Basic Needs Trust Fund - 5	385,000	-	-	385,000	-	385,000	203,133	203,133	181,867	0
1900400	Basic Needs Trust Fund - 5	385,000	-	-	385,000	-	385,000	203,133	203,133	181,867	0
19019	Towns Development	95,000	-	-	49,963	-	49,963	49,963	49,963	0	0
1901900	Towns Development	95,000	-	-	49,963	-	49,963	49,963	49,963	0	0
25023	Equipment	4,000	-	-	4,000	-	4,000	4,000	3,791	209	209
2502300	Equipment	4,000	-	-	4,000	-	4,000	4,000	3,791	209	209
26012	Statistical Bureau	26,000	-	-	26,000	-	26,000	17,667	17,667	8,333	0
2601200	Statistical Bureau	26,000	-	-	26,000	-	26,000	17,667	17,667	8,333	0
44004	Institutional Strengthening - Equipment	20,000	-	-	20,000	-	20,000	0	0	20,000	0
4400400	Institutional Strengthening - Equipment	20,000	-	-	20,000	-	20,000	0	0	20,000	0
44005	Student Loan Fund	340,000	-	-	340,000	-	340,000	340,000	340,000	0	0
4400500	Student Loan Fund	340,000	-	-	340,000	-	340,000	340,000	340,000	0	0
44007	Poverty Programme	350,000	-	-	350,000	-	350,000	347,029	347,029	2,971	0
4400700	Poverty Programme	350,000	-	-	350,000	-	350,000	347,029	347,029	2,971	0
44014	Public Sector Investment	21,000	-	-	21,000	-	21,000	18,531	18,529	2,471	2
4401400	Public Sector Investment	21,000	-	-	21,000	-	21,000	18,531	18,529	2,471	2
44015	Fiscal & Fin Mgmt Progr	-	-	215,800	215,800	-	215,800	39,039	39,039	176,761	0
4401502	Investment Component	-	-	215,800	215,800	-	215,800	39,039	39,039	176,761	0
44017	Carib Court of Justice	-	-	1,760,000	1,760,000	-	1,760,000	1,760,000	1,760,000	0	0
4401700	Caribbean Court of Justice	-	-	1,760,000	1,760,000	-	1,760,000	1,760,000	1,760,000	0	0

**AGENCY - 03 MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	5,927,128	0	2,008,527	7,890,618	0	7,890,618	3,504,918	3,500,353	4,390,265	4,565
45003	C.D.B	81,500	-	32,727	114,227	-	114,227	114,227	112,762	1,465	1,465
4500300	C.D.B	81,500	-	32,727	114,227	-	114,227	114,227	112,762	1,465	1,465
45005	Inter American Investment Corp	21,000	-	-	21,000	-	21,000	21,000	21,000	0	0
4500500	Inter American Investment Corp	21,000	-	-	21,000	-	21,000	21,000	21,000	0	0
45006	I.A.D.B	22,000	-	-	22,000	-	22,000	8,920	8,915	13,085	5
4500600	I.A.D.B	22,000	-	-	22,000	-	22,000	8,920	8,915	13,085	5
45007	NGO/Private Sector/Support Programme	5,000	-	-	5,000	-	5,000	4,431	3,687	1,313	744
4500700	NGO/Private Sector/Support Programme	5,000	-	-	5,000	-	5,000	4,431	3,687	1,313	744
45008	Guyana Revenue Authority	53,000	-	-	53,000	-	53,000	53,000	53,000	0	0
4500800	Guyana Revenue Authority	53,000	-	-	53,000	-	53,000	53,000	53,000	0	0
45009	Guyana Sugar Corporation	3,923,128	-	-	3,923,128	-	3,923,128	130,000	130,000	3,793,128	0
4500900	Guyana Sugar Corporation	3,923,128	-	-	3,923,128	-	3,923,128	130,000	130,000	3,793,128	0
45010	Loan To Public Corporation	105,000	-	-	105,000	-	105,000	105,000	105,000	0	0
4501000	Loan To Public Corporation	105,000	-	-	105,000	-	105,000	105,000	105,000	0	0
45011	Youth Initiative Programme	23,000	-	-	23,000	-	23,000	21,263	19,123	3,877	2,140
4501100	Youth Initiative Programme	23,000	-	-	23,000	-	23,000	21,263	19,123	3,877	2,140
45013	Linden Economic Advancement Programme	450,000	-	-	450,000	-	450,000	265,390	265,390	184,610	0
4501300	Linden Economic Advancement Programme	450,000	-	-	450,000	-	450,000	265,390	265,390	184,610	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

AGENCY - 04 MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	20,900	0	0	20,900	0	20,900	19,243	19,243	1,657	0
12005	Buildings	5,000	-	-	5,000	-	5,000	3,361	3,361	1,639	0
1200500	Buildings	5,000	-	-	5,000	-	5,000	3,361	3,361	1,639	0
24003	Land Transport	10,900	-	-	10,900	-	10,900	10,900	10,900	0	0
2400300	Land Transport	10,900	-	-	10,900	-	10,900	10,900	10,900	0	0
25011	Office Equipment & Furniture	5,000	-	-	5,000	-	5,000	4,982	4,982	18	0
2501100	Office Equipment & Furniture	5,000	-	-	5,000	-	5,000	4,982	4,982	18	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY - 07 PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	20,000	0	6,000	26,000	0	26,000	23,654	23,654	2,346	0
25005	Parliament Building	20,000	-	6,000	26,000	-	26,000	23,654	23,654	2,346	0
2500500	Parliament Building	20,000	-	6,000	26,000	-	26,000	23,654	23,654	2,346	0

MR. S. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY - 08 OFFICE OF THE AUDITOR GENERAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		32,125	0	0	32,125	0	32,125	9,739	9,739	22,386	0
12004 Buildings		625	-	-	625	-	625	519	519	106	0
1200400 Buildings		625	-	-	625	-	625	519	519	106	0
25003 Office Equipment & Furniture		2,500	-	-	2,500	-	2,500	2,492	2,492	8	0
2500300 Office Equipment & Furniture		2,500	-	-	2,500	-	2,500	2,492	2,492	8	0
44010 Institutional Strengthening		29,000	-	-	29,000	-	29,000	6,728	6,728	22,272	0
4401000 Institutional Strengthening		29,000	-	-	29,000	-	29,000	6,728	6,728	22,272	0

MS. D ELLIS
HEAD OF BUDGET AGENCY

AGENCY - 09 PUBLIC & POLICE SERVICE COMMISSIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,200	0	0	1,200	0	1,200	1,199	1,199	1	0
25004	Public Service Commission	1,200	-	-	1,200	-	1,200	1,199	1,199	1	0
2500400	Public Service Commission	1,200	-	-	1,200	-	1,200	1,199	1,199	1	0

MR J. GEER
HEAD OF BUDGET AGENCY

**AGENCY - 10 TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	5,700	0	0	5,700	0	5,700	5,699	5,699	1	0
25008	Teaching Service Commission	5,700	-	-	5,700	-	5,700	5,699	5,699	1	0
2500800	Teaching Service Commission	5,700	-	-	5,700	-	5,700	5,699	5,699	1	0

MR. F. VIEIRA
HEAD OF BUDGET AGENCY

**AGENCY - 11 ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	17,000	0	3,122	20,122	0	20,122	20,122	20,122	0	0
25010	Guyana Elections Commission	17,000	-	3,122	20,122	-	20,122	20,122	20,122	0	0
2501000	Guyana Elections Commission	17,000	-	3,122	20,122	-	20,122	20,122	20,122	0	0

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

AGENCY - 13 MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT

CAPITAL APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		871,100	0	0	871,100	0	871,100	676,539	676,539	194,561	0
19005 Urban Development Programme		518,000	-	-	518,000	-	518,000	330,425	330,425	187,575	0
1900501	Administration	61,991	-	-	61,991	-	61,991	60,954	60,954	1,037	0
1900502	Civil Work	345,009	-	-	345,009	-	345,009	175,978	175,978	169,031	0
1900503	Consultancy	70,000	-	-	70,000	-	70,000	67,270	67,270	2,730	0
1900505	Design & Supervision	32,000	-	-	32,000	-	32,000	19,993	19,993	12,007	0
1900506	Equipment & Vehicles	9,000	-	-	9,000	-	9,000	6,230	6,230	2,770	0
19007 Project Development And Assistance		270,000	-	-	270,000	-	270,000	268,659	268,659	1,341	0
1900700	Project Development And Assistance	270,000	-	-	270,000	-	270,000	268,659	268,659	1,341	0
26013 Power Generation		3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
2601300	Power Generation	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
35001 Office Furniture And Equipment		1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
3500100	Office Furniture And Equipment	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
36001 Solid Waste Disposal Programme		79,000	-	-	79,000	-	79,000	73,355	73,355	5,645	0
3600100	Solid Waste Disposal Programme	79,000	-	-	79,000	-	79,000	73,355	73,355	5,645	0

MR. G. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY - 14 PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	9,600	0	0	9,600	0	9,600	9,455	9,455	145	0
12073	Buildings	8,000	-	-	8,000	-	8,000	7,992	7,992	8	0
1207300	Buildings	8,000	-	-	8,000	-	8,000	7,992	7,992	8	0
25062	Office Furniture & Equipment	1,600	-	-	1,600	-	1,600	1,463	1,463	137	0
2506200	Office Furniture & Equipment	1,600	-	-	1,600	-	1,600	1,463	1,463	137	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

AGENCY - 15 MINISTRY OF FOREIGN TRADE & INTERNATIONAL COOPERATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,800	0	0	2,800	0	2,800	2,739	2,739	61	0
12074	Building	200	-	-	200	-	200	180	180	20	0
1207400	Building	200	-	-	200	-	200	180	180	20	0
25063	Office Equipment & Furniture	2,600	-	-	2,600	-	2,600	2,559	2,559	41	0
2506300	Office Equipment & Furniture	2,600	-	-	2,600	-	2,600	2,559	2,559	41	0

MR. J. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY - 16 MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		66,000	0	3,000	69,000	0	69,000	65,626	65,626	3,374	0
14001 Amerindian Development Fund		60,000	-	-	60,000	-	60,000	56,824	56,824	3,176	0
	1400100 Amerindian Development Fund	60,000	-	-	60,000	-	60,000	56,824	56,824	3,176	0
24030 Water Transport - Amerindian Affairs		2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
	2403000 Water Transport - Amerindian Affairs	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
24031 Land Transport		2,200	-	3,000	5,200	-	5,200	5,003	5,003	197	0
	2403100 Land Transport	2,200	-	3,000	5,200	-	5,200	5,003	5,003	197	0
25064 Office Furniture & Equipment		1,800	-	-	1,800	-	1,800	1,799	1,799	1	0
	2506400 Office Furniture & Equipment	1,800	-	-	1,800	-	1,800	1,799	1,799	1	0

MR. R. BROTHERRSON
HEAD OF BUDGET AGENCY

AGENCY - 21 MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,280,678	0	335,573	1,426,251	0	1,426,251	1,365,599	1,365,599	60,652	0
12011 Aquaculture Development		2,000	-	-	2,000	-	2,000	1,946	1,946	54	0
1201100 Aquaculture Development		2,000	-	-	2,000	-	2,000	1,946	1,946	54	0
13001 Agri Sector / Support Programme		185,000	-	202,398	387,398	-	387,398	387,394	387,394	4	0
1300100 Agri Sector / Support Programme		185,000	-	202,398	387,398	-	387,398	387,394	387,394	4	0
13002 Rehab. Of D & I Areas		400,000	-	-	400,000	-	400,000	370,626	370,626	29,374	0
1300200 Rehab. Of D & I Areas		400,000	-	-	400,000	-	400,000	370,626	370,626	29,374	0
13005 Purchase Of Equipment		210,000	-	-	20,000	-	20,000	0	0	20,000	0
1300500 Purchase Of Equipment		210,000	-	-	20,000	-	20,000	0	0	20,000	0
13006 Civil Works		65,000	-	-	65,000	-	65,000	65,000	65,000	0	0
1300600 Civil Works		65,000	-	-	65,000	-	65,000	65,000	65,000	0	0
17003 N. A. R. I.		8,500	-	-	8,500	-	8,500	8,500	8,500	0	0
1700300 N. A. R. I.		8,500	-	-	8,500	-	8,500	8,500	8,500	0	0
17004 Guyana School Of Agriculture		3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
1700400 Guyana School Of Agriculture		3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
17005 National Dairy Development Programme		4,300	-	-	4,300	-	4,300	4,300	4,300	0	0
1700500 National Dairy Development Programme		4,300	-	-	4,300	-	4,300	4,300	4,300	0	0
17007 Extension Services		1,400	-	-	1,400	-	1,400	1,375	1,375	25	0
1700700 Extension Services		1,400	-	-	1,400	-	1,400	1,375	1,375	25	0
17008 Rural Support Project		368,778	-	133,175	501,953	-	501,953	501,339	501,339	614	0
1700801 Administration & Management		57,211	1,883	-	59,094	-	59,094	59,094	59,094	0	0
1700802 Civil Works - D & I		86,336	-31,641	-	54,695	-	54,695	54,695	54,695	0	0
1700803 Civil Works - Other Infrastructure		83,298	31,641	50,000	164,939	-	164,939	164,939	164,939	0	0
1700804 Community Initiatives		13,502	-3,352	-	10,150	-	10,150	10,000	10,000	150	0
1700805 Credit Services		84,496	10,000	75,000	169,496	-	169,496	169,496	169,496	0	0
1700806 Engineering & Supervision		14,664	-14,664	-	0	-	0	0	0	0	0
1700807 Technical Support/Socio Economic Studies		29,271	6,133	8,175	43,579	-	43,579	43,115	43,115	464	0

AGENCY - 21 MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,280,678	0	335,573	1,426,251	0	1,426,251	1,365,599	1,365,599	60,652	0
17009 Agricultural Development		6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
	1700900 Agricultural Development	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
21001 Hydrometeorology		14,000	-	-	14,000	-	14,000	3,481	3,481	10,519	0
	2100100 Hydrometeorology	14,000	-	-	14,000	-	14,000	3,481	3,481	10,519	0
25013 Project Evaluation & Equipment		1,200	-	-	1,200	-	1,200	1,138	1,138	62	0
	2501300 Project Evaluation & Equipment	1,200	-	-	1,200	-	1,200	1,138	1,138	62	0
33007 Intermediate Savannahs - Agri Project		2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
	3300700 Intermediate Savannahs - Agri Project	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
33008 New Guyana Marketing Corporation		3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
	3300800 New Guyana Marketing Corporation	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
47001 General Administration		6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
	4700100 General Administration	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY - 23 MINISTRY OF TOURISM, COMMERCE AND INDUSTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		38,600	0	0	38,600	0	38,600	33,712	33,712	4,888	0
12023	Building	6,500	-	-	6,500	-	6,500	6,466	6,466	34	0
1202300	Building	6,500	-	-	6,500	-	6,500	6,466	6,466	34	0
25024	Office Equipment	1,700	-	-	1,700	-	1,700	1,699	1,699	1	0
2502400	Office Equipment	1,700	-	-	1,700	-	1,700	1,699	1,699	1	0
41001	Tourism Development	5,400	-	-	5,400	-	5,400	4,905	4,905	495	0
4100100	Tourism Development	5,400	-	-	5,400	-	5,400	4,905	4,905	495	0
45015	Industrial Development	20,000	-	-	20,000	-	20,000	15,642	15,642	4,358	0
4501500	Industrial Development	20,000	-	-	20,000	-	20,000	15,642	15,642	4,358	0
47002	Administration And Management	0	-	-	0	-	0	0	0	0	0
4700200	Administration And Management	-	-	-	0	-	0	0	0	0	0
47003	Bureau of Standards	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
4700300	Bureau of Standards	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0

M. W. HAMILTON (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 31 MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,397,200	0	1,162,732	8,605,586	400,000	9,005,586	8,415,475	8,415,475	590,111	0
11001 Demerara Harbour Bridge		24,000	-	-	24,000	-	24,000	24,000	24,000	0	0
1100100 Demerara Harbour Bridge		24,000	-	-	24,000	-	24,000	24,000	24,000	0	0
12018 Government Buildings		26,000	-	400,000	426,000	-	426,000	400,967	400,967	25,033	0
1201800 Government Buildings		26,000	-	400,000	426,000	-	426,000	400,967	400,967	25,033	0
12019 Infrastructural Development		11,000	-	-	11,000	-	11,000	9,000	9,000	2,000	0
1201900 Infrastructural Development		11,000	-	-	11,000	-	11,000	9,000	9,000	2,000	0
12020 Regional Airport Project		500	-	-	500	-	500	0	0	500	0
1202000 Regional Airport Project		500	-	-	500	-	500	0	0	500	0
12069 Bridges		2,175,700	-	-	2,175,700	-	2,175,700	2,097,629	2,097,629	78,071	0
1206901 Berbice River Crossing		30,000	45,000	-	75,000	-	75,000	75,000	75,000	0	0
1206902 Civil Works		1,574,809	6,883	-	1,581,692	-	1,581,692	1,511,692	1,511,692	70,000	0
1206903 Credit Fees and Interest		-	-	-	0	-	0	0	0	0	0
1206904 Design & Supervision		225,700	-25,700	-	200,000	-	200,000	200,000	200,000	0	0
1206906 Road Maintenance System / Maintenance		280,191	25,700	-	305,891	-	305,891	297,820	297,820	8,071	0
1206907 Road Safety		50,000	-49,990	-	10	-	10	10	10	0	0
1206908 Technical Cooperation		15,000	-1,893	-	13,107	-	13,107	13,107	13,107	0	0
12070 Road Rehabilitation / Construction		57,932	-	-	57,932	-	57,932	57,932	57,932	0	0
1207000 Road Rehabilitation / Construction		57,932	-	-	57,932	-	57,932	57,932	57,932	0	0
12071 Mahaica-Rosignol Roads/Studies		1,813,500	-	-	1,813,500	-	1,813,500	1,807,975	1,807,975	5,525	0
1207101 Civil Works		1,610,000	-222,419	-	1,387,581	-	1,387,581	1,387,581	1,387,581	0	0
1207102 Design and Supervision		101,000	69,944	-	170,944	-	170,944	170,944	170,944	0	0
1207103 Studies		100,000	154,475	-	254,475	-	254,475	249,450	249,450	5,025	0
1207104 Weight Control Programme		2,500	-2,000	-	500	-	500	0	0	500	0
12072 Admin And Management		155,000	-	-	155,000	-	155,000	155,000	155,000	0	0
1207200 Admin And Management		155,000	-	-	155,000	-	155,000	155,000	155,000	0	0

AGENCY - 31 MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,397,200	0	1,162,732	8,605,586	400,000	9,005,586	8,415,475	8,415,475	590,111	0
12078	West Demerara/Four Lane Road	522,068	-	477,932	1,000,000	0	1,000,000	975,000	975,000	25,000	0
	1207801 Civil Works	472,068	-	477,932	950,000	-	950,000	925,000	925,000	25,000	0
	1207802 Design and Supervision	50,000	-	-	50,000	-	50,000	50,000	50,000	0	0
14003	Dredging - Equipment	70,000	-	-	70,000	-	70,000	70,000	70,000	0	0
	1400300 Dredging - Equipment	70,000	-	-	70,000	-	70,000	70,000	70,000	0	0
14015	Bartica/Issano/Mahdia Road	14,500	-	-	14,500	-	14,500	12,067	12,067	2,433	0
	1401500 Bartica/Issano/Mahdia Road	14,500	-	-	14,500	-	14,500	12,067	12,067	2,433	0
14016	Black Bush Polder Road	12,000	-	11,000	23,000	-	23,000	22,178	22,178	822	0
	1401600 Black Bush Polder Road	12,000	-	11,000	23,000	-	23,000	22,178	22,178	822	0
14017	Bridges	35,000	-	-	35,000	-	35,000	12,560	12,560	22,440	0
	1401700 Bridges	35,000	-	-	35,000	-	35,000	12,560	12,560	22,440	0
14018	Miscellaneous Roads	500,000	-	-	500,000	-	500,000	433,956	433,956	66,044	0
	1401800 Miscellaneous Roads	500,000	-	-	500,000	-	500,000	433,956	433,956	66,044	0
14019	Urban Roads/Drainage	95,000	-	100,000	195,000	-	195,000	172,702	172,702	22,298	0
	1401900 Urban Roads/Drainage	95,000	-	100,000	195,000	-	195,000	172,702	172,702	22,298	0
15004	Essequibo And West Demerara	129,000	-	65,000	194,000	-	194,000	152,917	152,917	41,083	0
	1500400 Essequibo And West Demerara	129,000	-	65,000	194,000	-	194,000	152,917	152,917	41,083	0
15006	West Coast Berbice	305,000	-	108,800	413,800	-	413,800	351,681	351,681	62,119	0
	1500600 West Coast Berbice	305,000	-	108,800	413,800	-	413,800	351,681	351,681	62,119	0
15007	Emergency Works	450,000	-	-	450,000	-	450,000	376,455	376,455	73,545	0
	1500700 Emergency Works	450,000	-	-	450,000	-	450,000	376,455	376,455	73,545	0

AGENCY - 31 MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,397,200	0	1,162,732	8,605,586	400,000	9,005,586	8,415,475	8,415,475	590,111	0
16001 Air Transport Reform Programme		543,000	-	-	543,000	0	543,000	494,433	494,433	48,567	0
1600101	Administration	18,000	-	-	18,000	-	18,000	15,303	15,303	2,697	0
1600102	Civil Works	380,000	-75,938	-	304,062	-	304,062	266,192	266,192	37,870	0
1600103	Consultancy	50,000	25,659	-	75,659	-	75,659	75,659	75,659	0	0
1600104	Design & Supervision	40,000	15,659	-	55,659	-	55,659	52,159	52,159	3,500	0
1600105	Equipment	55,000	34,620	-	89,620	-	89,620	85,120	85,120	4,500	0
16002 Hinterland / Coastal Airstrip		80,000	-	-	80,000	-	80,000	30,400	30,400	49,600	0
1600200	Hinterland / Coastal Airstrip	80,000	-	-	80,000	-	80,000	30,400	30,400	49,600	0
16003 Equipment - Civil Aviation		15,000	-	-	15,000	-	15,000	15,000	15,000	0	0
1600300	Equipment - Civil Aviation	15,000	-	-	15,000	-	15,000	15,000	15,000	0	0
16004 Stellings		30,000	-	-	30,000	-	30,000	30,000	30,000	0	0
1600400	Stellings	30,000	-	-	30,000	-	30,000	30,000	30,000	0	0
16005 Airport Security		15,000	-	-	15,000	-	15,000	0	0	15,000	0
1600500	Airport Security	15,000	-	-	15,000	-	15,000	0	0	15,000	0
17010 Minor Works		5,000	-	-	5,000	-	5,000	4,975	4,975	25	0
1701000	Minor Works	5,000	-	-	5,000	-	5,000	4,975	4,975	25	0
25021 Office Equipment		1,000	-	-	1,000	-	1,000	995	995	5	0
2502100	Office Equipment	1,000	-	-	1,000	-	1,000	995	995	5	0
26010 Navigational Aids		20,000	-	-	20,000	-	20,000	20,000	20,000	0	0
2601000	Navigational Aids	20,000	-	-	20,000	-	20,000	20,000	20,000	0	0
26011 Electrification Programme		100,000	-	-	145,654	400,000	545,654	495,654	495,654	50,000	0
2601100	Electrification Programme	100,000	-	-	145,654	400,000	545,654	495,654	495,654	50,000	0

AGENCY - 31 MINISTRY OF PUBLIC WORKS AND COMMUNICATIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	7,397,200	0	1,162,732	8,605,586	400,000	9,005,586	8,415,475	8,415,475	590,111	0
27001	Reconditioning/Construction Of Ships	85,000	-	-	85,000	-	85,000	85,000	85,000	0	0
2700100	Reconditioning/Construction Of Ships	85,000	-	-	85,000	-	85,000	85,000	85,000	0	0
27002	Reconditioning Of Ferry Vessels	85,000	-	-	85,000	-	85,000	85,000	85,000	0	0
2700200	Reconditioning Of Ferry Vessels	85,000	-	-	85,000	-	85,000	85,000	85,000	0	0
47002	Administration And Management	22,000	-	-	22,000	-	22,000	21,999	21,999	1	0
4700200	Administration And Management	22,000	-	-	22,000	-	22,000	21,999	21,999	1	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY - 41 MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,900,468	0	76,500	1,976,968	0	1,976,968	1,675,935	1,675,935	301,033	0
12059	Nursery, Primary and Secondary Schools	50,000	-	6,500	56,500	-	56,500	56,342	56,342	158	0
	1205900 Nursery, Primary and Secondary Schools	50,000	-	6,500	56,500	-	56,500	56,342	56,342	158	0
12060	President's College	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
	1206000 President's College	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
12061	Craft Production and Design	1,800	-	-	1,800	-	1,800	1,520	1,520	280	0
	1206100 Craft Production and Design	1,800	-	-	1,800	-	1,800	1,520	1,520	280	0
12062	Building - National Library	6,000	-	-	6,000	-	6,000	5,956	5,956	44	0
	1206200 Building - National Library	6,000	-	-	6,000	-	6,000	5,956	5,956	44	0
12063	Critchlow Labour College	1,900	-	-	1,900	-	1,900	1,900	1,900	0	0
	1206300 Critchlow Labour College	1,900	-	-	1,900	-	1,900	1,900	1,900	0	0
12064	Kuru Kuru College	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
	1206400 Kuru Kuru College	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
12066	University Of Guyana - Turkeyen	30,000	-	-	30,000	-	30,000	16,768	16,768	13,232	0
	1206600 University Of Guyana - Turkeyen	30,000	-	-	30,000	-	30,000	16,768	16,768	13,232	0
12067	University of Guyana - Berbice	73,000	-	-	73,000	-	73,000	51,760	51,760	21,240	0
	1206700 University of Guyana - Berbice	73,000	-	-	73,000	-	73,000	51,760	51,760	21,240	0
12075	Basic Education Access & Mgt. Support Programme	450,286	-	-	450,286	-	450,286	413,471	413,471	36,815	0
	1207501 Admin & Expenses	63,000	-902	-	62,098	-	62,098	62,098	62,098	0	0
	1207502 Civil Works	277,286	-96,697	-	180,589	-	180,589	146,008	146,008	34,581	0
	1207503 Monitoring & Evaluation	20,000	9,910	-	29,910	-	29,910	29,910	29,910	0	0
	1207504 Organisational & Human Resource Capacity	31,000	-14,824	-	16,176	-	16,176	14,762	14,762	1,414	0
	1207505 School Performance	36,000	112,312	-	148,312	-	148,312	148,162	148,162	150	0
	1207506 Vehicle & Equipment	13,000	-10,599	-	2,401	-	2,401	1,731	1,731	670	0
	1207507 Credit Fees and Interest	10,000	800	-	10,800	-	10,800	10,800	10,800	0	0

**AGENCY - 41 MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	1,900,468	0	76,500	1,976,968	0	1,976,968	1,675,935	1,675,935	301,033	0
26029	Guyana Basic Education Training	20,000	-	70,000	90,000	-	90,000	90,000	90,000	0	0
2602900	Guyana Basic Education Training	20,000	-	70,000	90,000	-	90,000	90,000	90,000	0	0
26030	New Amsterdam Technical Institute	10,000	-	-	10,000	-	10,000	5,807	5,807	4,193	0
2603000	New Amsterdam Technical Institute	10,000	-	-	10,000	-	10,000	5,807	5,807	4,193	0
26031	Other Equipment	4,100	-	-	4,100	-	4,100	3,958	3,958	142	0
2603100	Other Equipment	4,100	-	-	4,100	-	4,100	3,958	3,958	142	0
26032	G.T.I	112,000	-	-	112,000	-	112,000	97,440	97,440	14,560	0
2603200	G.T.I	112,000	-	-	112,000	-	112,000	97,440	97,440	14,560	0
26033	G.I.T.C	5,000	-	-	5,000	-	5,000	4,914	4,914	86	0
2603300	G.I.T.C	5,000	-	-	5,000	-	5,000	4,914	4,914	86	0
26034	Carnegie School Of Home Economics	3,600	-	-	3,600	-	3,600	3,600	3,600	0	0
2603400	Carnegie School Of Home Economics	3,600	-	-	3,600	-	3,600	3,600	3,600	0	0
26035	School Furniture & Equipment	20,000	-	-	20,000	-	20,000	15,765	15,765	4,235	0
2603500	School Furniture & Equipment	20,000	-	-	20,000	-	20,000	15,765	15,765	4,235	0
26036	Resource Development Centre	4,000	-	-	4,000	-	4,000	3,996	3,996	4	0
2603600	Resource Development Centre	4,000	-	-	4,000	-	4,000	3,996	3,996	4	0
26037	Development Of Text Books	23,000	-	-	23,000	-	23,000	13,000	13,000	10,000	0
2603700	Development Of Text Books	23,000	-	-	23,000	-	23,000	13,000	13,000	10,000	0
26038	Secondary Reform Project	789,982	-	-	789,982	-	789,982	741,694	741,694	48,288	0

**AGENCY - 41 MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,900,468	0	76,500	1,976,968	0	1,976,968	1,675,935	1,675,935	301,033	0
2603801	Civil Works	634,234	-18,190	-	616,044	-	616,044	567,805	567,805	48,239	0
2603802	Consultancy	111,922	7,959	-	119,881	-	119,881	119,874	119,874	7	0
2603803	Goods	11,725	-7,831	-	3,894	-	3,894	3,894	3,894	0	0
2603804	Operating Expenditure	24,551	835	-	25,386	-	25,386	25,344	25,344	42	0
2603805	Training	7,550	17,227	-	24,777	-	24,777	24,777	24,777	0	0
26039	Guyana Education Access Project	279,000	-	-	279,000	-	279,000	134,768	134,768	144,232	0
2603901	Civil Works	250,000	-13,894	-	236,106	-	236,106	108,040	108,040	128,066	0
2603902	Furniture / Equipment / Books	14,000	5,534	-	19,534	-	19,534	3,643	3,643	15,891	0
2603903	Technical Cooperation	15,000	8,360	-	23,360	-	23,360	23,085	23,085	275	0
45019	Linden Technical Institute	10,000	-	-	10,000	-	10,000	6,476	6,476	3,524	0
4501900	Linden Technical Institute	10,000	-	-	10,000	-	10,000	6,476	6,476	3,524	0

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE, YOUTH AND SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		46,800	0	0	46,800	0	46,800	46,764	46,764	36	0
12056 Building - Cultural Centre		3,500	-	-	3,500	-	3,500	3,496	3,496	4	0
	1205600 Building - Cultural Centre	3,500	-	-	3,500	-	3,500	3,496	3,496	4	0
12057 Building - Central Ministry		800	-	-	800	-	800	790	790	10	0
	1205700 Building - Central Ministry	800	-	-	800	-	800	790	790	10	0
12058 Umana Yana		1,000	-	-	1,000	-	1,000	999	999	1	0
	1205800 Umana Yana	1,000	-	-	1,000	-	1,000	999	999	1	0
18001 Youth		2,200	-	-	2,200	-	2,200	2,197	2,197	3	0
	1800100 Youth	2,200	-	-	2,200	-	2,200	2,197	2,197	3	0
24026 National School of Dance		1,500	-	-	1,500	-	1,500	1,499	1,499	1	0
	2402600 National School of Dance	1,500	-	-	1,500	-	1,500	1,499	1,499	1	0
25058 Museum Development		2,900	-	-	2,900	-	2,900	2,900	2,900	0	0
	2505800 Museum Development	2,900	-	-	2,900	-	2,900	2,900	2,900	0	0
25059 Office Equipment & Furniture		300	-	-	300	-	300	298	298	2	0
	2505900 Office Equipment & Furniture	300	-	-	300	-	300	298	298	2	0
26026 Entrepreneurial Skills Training		16,000	-	-	16,000	-	16,000	15,995	15,995	5	0
	2602600 Entrepreneurial Skills Training	16,000	-	-	16,000	-	16,000	15,995	15,995	5	0
44009 Burrowes School Of Arts		1,500	-	-	1,500	-	1,500	1,495	1,495	5	0
	4400900 Burrowes School Of Arts	1,500	-	-	1,500	-	1,500	1,495	1,495	5	0

AGENCY - 44 MINISTRY OF CULTURE, YOUTH AND SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		46,800	0	0	46,800	0	46,800	46,764	46,764	36	0
45016 National Trust		5,600	-	-	5,600	-	5,600	5,599	5,599	1	0
	4501600 National Trust	5,600	-	-	5,600	-	5,600	5,599	5,599	1	0
45017 National Archives		2,500	-	-	2,500	-	2,500	2,497	2,497	3	0
	4501700 National Archives	2,500	-	-	2,500	-	2,500	2,497	2,497	3	0
45018 National Sports Commission		9,000	-	-	9,000	-	9,000	8,999	8,999	1	0
	4501800 National Sports Commission	9,000	-	-	9,000	-	9,000	8,999	8,999	1	0

MR. K. BOOKER
HEAD OF BUDGET AGENCY

AGENCY - 45 MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,585,345	0	368,565	2,953,910	707,252	3,661,162	3,227,750	3,227,750	433,412	0
12021 Buildings		500	-	-	500	-	500	500	500	0	0
1202100 Buildings		500	-	-	500	-	500	500	500	0	0
19008 Low Income Settlement Programme		1,128,000	-	-	1,128,000	297,590	1,425,590	1,395,589	1,395,589	30,001	0
1900801 Administration And Management		38,000	-4,098	-	33,902	-	33,902	33,899	33,899	3	0
1900802 Civil Works		970,000	-	-	970,000	259,620	1,229,620	1,199,622	1,199,622	29,998	0
1900803 Design And Supervision		60,000	-	-	60,000	34,519	94,519	94,519	94,519	0	0
1900804 Technical Assistance / H.R.D		60,000	4,098	-	64,098	3,451	67,549	67,549	67,549	0	0
19009 Infrastructural Development & Building		200,000	-	74,000	274,000	326,000	600,000	596,752	596,752	3,248	0
1900900 Infrastructural Development & Building		200,000	-	74,000	274,000	326,000	600,000	596,752	596,752	3,248	0
19010 Development Of Housing Areas		10,000	-	-	10,000	55,499	65,499	65,499	65,499	0	0
1901000 Development Of Housing Areas		10,000	-	-	10,000	55,499	65,499	65,499	65,499	0	0
25022 Equipment		820	-	-	820	-	820	810	810	10	0
2502200 Equipment		820	-	-	820	-	820	810	810	10	0
28007 Water Supply Technical Assistance/Rehab		741,025	-	135,816	876,841	28,163	905,004	874,011	874,011	30,993	0
2800701 Administration And Supervision		1,755	-	-	1,755	-	1,755	1,466	1,466	289	0
2800702 Billing System IT		19,404	-	-	19,404	-	19,404	0	0	19,404	0
2800703 Design And Supervision		20,596	-	-	20,596	-	20,596	20,596	20,596	0	0
2800704 Hygiene Promotion Programme		5,000	-	-	5,000	-	5,000	0	0	5,000	0
2800705 Institutional Strengthening		1,300	-	-	1,300	-	1,300	0	0	1,300	0
2800706 Major Water Systems		196,902	-	-	196,902	-	196,902	196,902	196,902	0	0
2800707 Management Contract		180,000	-	135,816	315,816	-	315,816	315,816	315,816	0	0
2800708 Minor Water Systems		311,068	-	-	311,068	28,163	339,231	339,231	339,231	0	0
2800709 Consultancy		5,000	-	-	5,000	-	5,000	0	0	5,000	0

AGENCY - 45 MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,585,345	0	368,565	2,953,910	707,252	3,661,162	3,227,750	3,227,750	433,412	0
28008 Rural Water Supply (Hinterland)		55,000	-	-	55,000	-	55,000	10,389	10,389	44,611	0
	2800800 Rural Water Supply (Hinterland)	55,000	-	-	55,000	-	55,000	10,389	10,389	44,611	0
28009 Coastal Water Supply		185,000	-	-	185,000	-	185,000	120,451	120,451	64,549	0
	2800900 Coastal Water Supply	185,000	-	-	185,000	-	185,000	120,451	120,451	64,549	0
28010 Linmine		5,000	-	158,749	163,749	-	163,749	163,749	163,749	0	0
	2801000 Linmine	5,000	-	158,749	163,749	-	163,749	163,749	163,749	0	0
28011 Georgetown Remedial and Sewage Project Phase 2		260,000	-	-	260,000	-	260,000	0	0	260,000	0
	2801101 Admin & Engineering	30,000	-	-	30,000	-	30,000	0	0	30,000	0
	2801102 Civil Works	230,000	-	-	230,000	-	230,000	0	0	230,000	0

MS. C. MOORE
HEAD OF BUDGET AGENCY

AGENCY - 46 GEORGETOWN PUBLIC HOSPITAL CORPORATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		40,000	0	0	40,000	0	40,000	29,000	26,576	13,424	2,424
45002 Georgetown Public Hospital Corporation		40,000	-	0	40,000	-	40,000	29,000	26,576	13,424	2,424
4500201 Buildings		-	-	-	-	-	0	0	0	0	0
4500202 Equipment		15,000	-	-	15,000	-	15,000	5,000	4,666	10,334	334
4500203 Equipment - Medical		25,000	-	-	25,000	-	25,000	24,000	21,910	3,090	2,090
4500204 Land & Water Transport		-	-	-	-	-	0	0	0	0	0

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		800,325	0	126,748	927,073	0	927,073	811,902	811,850	115,223	52
12017 Ministry of Health - Buildings		28,650	-	-	28,650	-	28,650	21,537	21,537	7,113	0
1201700	Ministry of Health - Buildings	28,650	-	-	28,650	-	28,650	21,537	21,537	7,113	0
12076 New Amsterdam Hospital		448,600	-	12,260	460,860	-	460,860	457,683	457,683	3,177	0
1207600	New Amsterdam Hospital	448,600	-	12,260	460,860	-	460,860	457,683	457,683	3,177	0
12077 Doctors Quarters		25,000	-	-	25,000	-	25,000	13,600	13,600	11,400	0
1207700	Doctors Quarters	25,000	-	-	25,000	-	25,000	13,600	13,600	11,400	0
24011 Land And Water Transport		4,550	-	-	4,550	-	4,550	907	907	3,643	0
2401100	Land And Water Transport	4,550	-	-	4,550	-	4,550	907	907	3,643	0
25018 Office Furniture And Equipment		500	-	-	500	-	500	500	500	0	0
2501800	Office Furniture And Equipment	500	-	-	500	-	500	500	500	0	0
25019 Equipment - Medical		10,000	-	-	10,000	-	10,000	7,000	7,000	3,000	0
2501900	Equipment - Medical	10,000	-	-	10,000	-	10,000	7,000	7,000	3,000	0
25020 Equipment		2,000	-	-	2,000	-	2,000	1,062	1,062	938	0
2502000	Equipment	2,000	-	-	2,000	-	2,000	1,062	1,062	938	0
44001 Technical Assistance		43,300	-	45,622	88,922	-	88,922	88,920	88,920	2	0
4400100	Technical Assistance	43,300	-	45,622	88,922	-	88,922	88,920	88,920	2	0
44002 HIV/AIDS		105,725	-	68,866	174,591	-	174,591	174,591	174,591	0	0
4400200	HIV/AIDS	105,725	-	68,866	174,591	-	174,591	174,591	174,591	0	0

**AGENCY - 47 MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	800,325	0	126,748	927,073	0	927,073	811,902	811,850	115,223	52
44003	Nutrition Programme	109,000	-	-	109,000	-	109,000	36,280	36,228	72,772	52
4400300	Nutrition Programme	109,000	-	-	109,000	-	109,000	36,280	36,228	72,772	52
44012	Health Sector Programme	23,000	-	-	23,000	-	23,000	9,822	9,822	13,178	0
4401200	Health Sector Programme	23,000	-	-	23,000	-	23,000	9,822	9,822	13,178	0

MS. S. ROOPNAUTH
HEAD OF BUDGET AGENCY

AGENCY - 48 MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		962,600	0	0	962,601	0	962,601	331,788	331,786	630,815	2
12068 Buildings		6,000	-	-	6,000	-	6,000	5,352	5,352	648	0
	1206800 Buildings	6,000	-	-	6,000	-	6,000	5,352	5,352	648	0
19018 SIMAP Phase III		949,700	-	-	949,701	-	949,701	319,944	319,942	629,759	2
	1901801 Administration	110,000	1,845	-	111,845	-	111,845	91,774	91,774	20,071	0
	1901802 Building	10,000	-1,702	-	8,299	-	8,299	7,499	7,499	800	0
	1901803 Community Development	211,500	-	-	211,500	-	211,500	58,487	58,485	153,015	2
	1901804 Consultancy	61,000	-	-	61,000	-	61,000	8,231	8,231	52,769	0
	1901805 Drainage & Irrigation	85,000	-	-	85,000	-	85,000	6,065	6,065	78,935	0
	1901806 Equipment	1,500	42	-	1,542	-	1,542	1,540	1,540	2	0
	1901807 Health	14,600	-	-	14,600	-	14,600	5,617	5,617	8,983	0
	1901808 Other Infrastructure	10,400	-	-	10,400	-	10,400	0	0	10,400	0
	1901810 Roads	245,000	-	-	245,000	-	245,000	41,576	41,576	203,424	0
	1901811 Schools	117,200	-	-	117,200	-	117,200	95,366	95,366	21,834	0
	1901812 Vehicle	10,000	-	-	10,000	-	10,000	0	0	10,000	0
	1901813 Water & Sanitation	73,500	-185	-	73,315	-	73,315	3,789	3,789	69,526	0
25060 Office Equipment		2,100	-	-	2,100	-	2,100	2,097	2,097	3	0
	2506000 Office Equipment	2,100	-	-	2,100	-	2,100	2,097	2,097	3	0
25061 Equipment		4,800	-	-	4,800	-	4,800	4,395	4,395	405	0
	2506100 Equipment	4,800	-	-	4,800	-	4,800	4,395	4,395	405	0

MR. T. THOMAS (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 51 MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		367,950	0	89,769	457,719	57,944	515,663	492,120	491,861	23,802	259
12006 Buildings - Prisons		25,000	-	-	25,000	-	25,000	24,288	24,288	712	0
	1200600 Buildings - Prisons	25,000	-	-	25,000	-	25,000	24,288	24,288	712	0
12007 Police Stations & Buildings		90,000	-	-	90,000	-	90,000	79,521	79,499	10,501	22
	1200700 Police Stations & Buildings	90,000	-	-	90,000	-	90,000	79,521	79,499	10,501	22
12008 Fire Ambulances & Stations		25,000	-	-	25,000	-	25,000	15,462	15,462	9,538	0
	1200800 Fire Ambulances & Stations	25,000	-	-	25,000	-	25,000	15,462	15,462	9,538	0
12009 Buildings - Home Affairs		2,500	-	-	2,500	-	2,500	2,472	2,472	28	0
	1200900 Buildings - Home Affairs	2,500	-	-	2,500	-	2,500	2,472	2,472	28	0
17002 General Registrar's Office		4,000	-	-	4,000	-	4,000	2,753	2,753	1,247	0
	1700200 General Registrar's Office	4,000	-	-	4,000	-	4,000	2,753	2,753	1,247	0
24004 Land & Water Transport - Police		100,000	-	11,070	111,070	50,000	161,070	160,770	160,770	300	0
	2400400 Land & Water Transport - Police	100,000	-	11,070	111,070	50,000	161,070	160,770	160,770	300	0
24006 Land & Water Transport - Fire		16,000	-	22,942	38,942	-	38,942	38,942	38,942	0	0
	2400600 Land & Water Transport - Fire	16,000	-	22,942	38,942	-	38,942	38,942	38,942	0	0
24007 Land & Water Transport - Prisons		2,350	-	2,020	4,370	1,082	5,452	5,267	5,257	195	10
	2400700 Land & Water Transport - Prisons	2,350	-	2,020	4,370	1,082	5,452	5,267	5,257	195	10
25012 Equipment & Furniture - Police		15,500	-	2,525	18,025	-	18,025	17,495	17,495	530	0
	2501200 Equipment & Furniture - Police	15,500	-	2,525	18,025	-	18,025	17,495	17,495	530	0
26001 Equipment - Police		70,000	-	32,938	102,938	6,862	109,800	109,569	109,569	231	0
	2600100 Equipment - Police	70,000	-	32,938	102,938	6,862	109,800	109,569	109,569	231	0

**AGENCY - 51 MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		367,950	0	89,769	457,719	57,944	515,663	492,120	491,861	23,802	259
26002	Comm. Equipment - Fire	3,500	-	0	3,500	0	3,500	3,497	3,497	3	0
2600200	Comm. Equipment - Fire	3,500	-	-	3,500	-	3,500	3,497	3,497	3	0
26003	Tools & Equipment - Fire	6,000	-	12,201	18,201	-	18,201	18,178	18,178	23	0
2600300	Tools & Equipment - Fire	6,000	-	12,201	18,201	-	18,201	18,178	18,178	23	0
26004	Other Equipment - Prisons	2,800	-	5,481	8,281	-	8,281	8,133	8,133	148	0
2600400	Other Equipment - Prisons	2,800	-	5,481	8,281	-	8,281	8,133	8,133	148	0
26005	Agri Equipment - Prisons	2,300	-	-	2,300	-	2,300	2,300	2,073	227	227
2600500	Agri Equipment - Prisons	2,300	-	-	2,300	-	2,300	2,300	2,073	227	227
26006	Equipment (Home Affairs)	600	-	-	600	-	600	563	563	37	0
2600600	Equipment (Home Affairs)	600	-	-	600	-	600	563	563	37	0
26007	Office Equipment And Furniture - Fire	1,000	-	592	1,592	-	1,592	1,583	1,583	9	0
2600700	Office Equipment And Furniture - Fire	1,000	-	592	1,592	-	1,592	1,583	1,583	9	0
26008	Office Equipment And Furniture - Home Affairs	1,100	-	-	1,100	-	1,100	1,056	1,056	44	0
2600800	Office Equipment & Furniture-Home Affairs	1,100	-	-	1,100	-	1,100	1,056	1,056	44	0
26009	Police Complaints Authority	300	-	-	300	-	300	271	271	29	0
2600900	Police Complaints Authority	300	-	-	300	-	300	271	271	29	0
TOTAL APPROPRIATION EXPENDITURE		367,950	-	89,769	457,719	57,944	515,663	492,120	491,861	23,802	259

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		97,500	0	38,472	135,972	0	135,972	115,688	115,676	20,296	12
12013 Buildings		3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
1201300	Buildings	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
12014 Supreme/Magistrate Court		17,000	-	-	17,000	-	17,000	11,600	11,588	5,412	12
1201400	Supreme/Magistrate Court	17,000	-	-	17,000	-	17,000	11,600	11,588	5,412	12
12015 Buildings		1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
1201500	Buildings	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
15003 Strengthening of the Registry		70,000	-	18,589	88,589	-	88,589	74,114	74,114	14,475	0
1500300	Strengthening of the Registry	70,000	-	18,589	88,589	-	88,589	74,114	74,114	14,475	0
24010 Land And Water Transport		-	-	9,926	9,926	-	9,926	9,519	9,519	407	0
2401000	Land And Water Transport	-	-	9,926	9,926	-	9,926	9,519	9,519	407	0
25014 Equipment		3,000	-	9,957	12,957	-	12,957	12,957	12,957	0	0
2501400	Equipment	3,000	-	9,957	12,957	-	12,957	12,957	12,957	0	0
25015 Equipment		600	-	-	600	-	600	598	598	2	0
2501500	Equipment	600	-	-	600	-	600	598	598	2	0
25016 Furniture And Equipment		2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
2501600	Furniture And Equipment	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
25017 Equipment		900	-	-	900	-	900	900	900	0	0
2501700	Equipment	900	-	-	900	-	900	900	900	0	0

MS. M. ALLY
HEAD OF BUDGET AGENCY

**AGENCY - 56 PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,000	0	0	2,000	0	2,000	1,995	1,995	5	0
25007	Director Of Public Prosecution	2,000	-	-	2,000	-	2,000	1,995	1,995	5	0
2500700	Director Of Public Prosecution	2,000	-	-	2,000	-	2,000	1,995	1,995	5	0

MS. ROXANNE GEORGE (ag.)
HEAD OF BUDGET AGENCY

**AGENCY - 58 PUBLIC SERVICE APPELLATE TRIBUNAL
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	2,000	0	0	2,000	0	2,000	1,998	1,998	2	0
25009	Public Service Appellate Tribunal	2,000	-	-	2,000	-	2,000	1,998	1,998	2	0
2500900	Public Service Appellate Tribunal	2,000	-	-	2,000	-	2,000	1,998	1,998	2	0

MR. T. KING
 HEAD OF BUDGET AGENCY

**AGENCY - 59 ETHNIC RELATIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	1,100	0	764	1,864	0	1,864	1,799	1,799	65	0
25065	Ethnic Relations Commission	1,100	-	764	1,864	-	1,864	1,799	1,799	65	0
2506500	Ethnic Relations Commission	1,100	-	764	1,864	-	1,864	1,799	1,799	65	0

MR. B. BENN
HEAD OF BUDGET AGENCY

AGENCY - 71 REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		81,628	0	69,300	150,928	13,000	163,928	137,878	137,878	26,050	0
11002	Bridges	4,150	-	-	4,150	-	4,150	4,100	4,100	50	0
1100200	Bridges	4,150	-	-	4,150	-	4,150	4,100	4,100	50	0
12024	Buildings - Health	6,000	-	1,000	7,000	-	7,000	7,000	7,000	0	0
1202400	Buildings - Health	6,000	-	1,000	7,000	-	7,000	7,000	7,000	0	0
12026	Buildings - Education	21,500	-	23,000	44,500	-	44,500	35,500	35,500	9,000	0
1202600	Buildings - Education	21,500	-	23,000	44,500	-	44,500	35,500	35,500	9,000	0
14004	Roads	17,828	-	22,000	39,828	13,000	52,828	52,828	52,828	0	0
1400400	Roads	17,828	-	22,000	39,828	13,000	52,828	52,828	52,828	0	0
19011	Agricultural Development	11,000	-	-	11,000	-	11,000	4,000	4,000	7,000	0
1901100	Agricultural Development	11,000	-	-	11,000	-	11,000	4,000	4,000	7,000	0
24015	Land And Water Transport	2,700	-	-	2,700	-	2,700	2,700	2,700	0	0
2401500	Land And Water Transport	2,700	-	-	2,700	-	2,700	2,700	2,700	0	0
25025	Furniture And Equipment - Admin	500	-	-	500	-	500	500	500	0	0
2502500	Furniture And Equipment - Admin	500	-	-	500	-	500	500	500	0	0
25026	Furniture And Equipment - Education	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
2502600	Furniture And Equipment - Education	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
25027	Furniture - Staff Quarters	350	-	-	350	-	350	350	350	0	0
2502700	Furniture - Staff Quarters	350	-	-	350	-	350	350	350	0	0
25028	Furniture And Equipment - Health	4,600	-	-	4,600	-	4,600	4,600	4,600	0	0
2502800	Furniture And Equipment - Health	4,600	-	-	4,600	-	4,600	4,600	4,600	0	0

AGENCY - 71 REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		81,628	0	69,300	150,928	13,000	163,928	137,878	137,878	26,050	0
26014	Power Supply	-	-	23,300	23,300	-	23,300	23,300	23,300	0	0
2601400	Power Supply	-	-	23,300	23,300	-	23,300	23,300	23,300	0	0
26015	Other Equipment	10,000	-	-	10,000	-	10,000	0	0	10,000	0
2601500	Other Equipment	10,000	-	-	10,000	-	10,000	0	0	10,000	0

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY - 72 REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		171,340	0	0	171,340	0	171,340	167,451	167,451	3,889	0
11003	Bridges	5,500	-	-	5,500	-	5,500	4,884	4,884	616	0
1100300	Bridges	5,500	-	-	5,500	-	5,500	4,884	4,884	616	0
12027	Buildings - Health	12,500	-	-	12,500	-	12,500	11,534	11,534	966	0
1202700	Buildings - Health	12,500	--	12,500	-	12,500	11,534	11,534	966	0	0
12028	Buildings - Education	14,500	-	-	14,500	-	14,500	13,578	13,578	922	0
1202800	Buildings - Education	14,500	-	-	14,500	-	14,500	13,578	13,578	922	0
12029	Buildings - Administration	1,000	-	-	1,000	-	1,000	997	997	3	0
1202900	Buildings - Administration	1,000	-	-	1,000	-	1,000	997	997	3	0
13007	Misc. D & I Works	73,000	-	-	73,000	-	73,000	72,865	72,865	135	0
1300700	Misc. D & I Works	73,000	-	-	73,000	-	73,000	72,865	72,865	135	0
14005	Roads	37,200	-	-	37,200	-	37,200	36,820	36,820	380	0
1400500	Roads	37,200	-	-	37,200	-	37,200	36,820	36,820	380	0
19012	Land Development	11,000	-	-	11,000	-	11,000	10,886	10,886	114	0
1901200	Land Development	11,000	-	-	11,000	-	11,000	10,886	10,886	114	0
24016	Land & Water Transport	1,240	-	-	1,240	-	1,240	1,187	1,187	53	0
2401600	Land & Water Transport	1,240	-	-	1,240	-	1,240	1,187	1,187	53	0
25029	Furniture & Equipment - Education	2,500	-	-	2,500	-	2,500	2,499	2,499	1	0
2502900	Furniture & Equipment - Education	2,500	-	-	2,500	-	2,500	2,499	2,499	1	0
25030	Furniture & Equipment - Administration	800	-	-	800	-	800	796	796	4	0
2503000	Furniture & Equipment - Administration	800	-	-	800	-	800	796	796	4	0

**AGENCY - 72 REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	171,340	0	0	171,340	0	171,340	167,451	167,451	3,889	0
26016	Furniture & Equipment - Health	7,100	-	-	7,100	-	7,100	6,415	6,415	685	0
2601600	Furniture & Equipment - Health	7,100	-	-	7,100	-	7,100	6,415	6,415	685	0
44008	Other Equipment	5,000	-	-	5,000	-	5,000	4,990	4,990	10	0
4400800	Other Equipment	5,000	-	-	5,000	-	5,000	4,990	4,990	10	0

MR. S. MEUSAI
HEAD OF BUDGET AGENCY

AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		134,415	0	0	134,415	0	134,415	122,448	121,917	12,498	531
11004	Bridges	9,800	-	-	9,800	-	9,800	9,800	9,800	0	0
1100400	Bridges	9,800	-	-	9,800	-	9,800	9,800	9,800	0	0
12030	Buildings - Education	27,000	-	-	27,000	-	27,000	25,000	24,987	2,013	13
1203000	Buildings - Education	27,000	-	-	27,000	-	27,000	25,000	24,987	2,013	13
12031	Buildings - Health	19,000	-	-	19,000	-	19,000	16,400	15,899	3,101	501
1203100	Buildings - Health	19,000	-	-	19,000	-	19,000	16,400	15,899	3,101	501
13008	Agricultural Development - D & I	29,315	-	-	29,315	-	29,315	23,775	23,775	5,540	0
1300800	Agricultural Development - D & I	29,315	-	-	29,315	-	29,315	23,775	23,775	5,540	0
14006	Roads	25,000	-	-	25,000	-	25,000	24,006	24,006	994	0
1400600	Roads	25,000	-	-	25,000	-	25,000	24,006	24,006	994	0
19013	Land Development	10,000	-	-	10,000	-	10,000	9,183	9,183	817	0
1901300	Land Development	10,000	-	-	10,000	-	10,000	9,183	9,183	817	0
24017	Land And Water Transport	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
2401700	Land And Water Transport	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
25031	Equipment - Health	6,000	-	-	6,000	-	6,000	5,984	5,984	16	0
2503100	Equipment - Health	6,000	-	-	6,000	-	6,000	5,984	5,984	16	0
25032	Furniture & Equipment - Administration	300	-	-	300	-	300	300	300	0	0
2503200	Furniture & Equipment - Administration	300	-	-	300	-	300	300	300	0	0
25033	Furniture & Equipment - Education	3,000	-	-	3,000	-	3,000	3,000	2,983	17	17
2503300	Furniture & Equipment - Education	3,000	-	-	3,000	-	3,000	3,000	2,983	17	17

MR. N. RAMKISSON
HEAD OF BUDGET AGENCY

AGENCY - 74 REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		84,121	0	0	84,121	0	84,121	82,433	82,433	1,688	0
11005	Bridges	5,221	-	-	5,221	-	5,221	4,698	4,698	523	0
1100500	Bridges	5,221	-	-	5,221	-	5,221	4,698	4,698	523	0
12033	Buildings - Education	22,000	-	-	22,000	-	22,000	21,705	21,705	295	0
1203300	Buildings - Education	22,000	-	-	22,000	-	22,000	21,705	21,705	295	0
12034	Buildings - Administration	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
1203400	Buildings - Administration	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
12035	Buildings - Health	9,500	-	-	9,500	-	9,500	9,499	9,499	1	0
1203500	Buildings - Health	9,500	-	-	9,500	-	9,500	9,499	9,499	1	0
14007	Roads	20,000	-	-	20,000	-	20,000	19,346	19,346	654	0
1400700	Roads	20,000	-	-	20,000	-	20,000	19,346	19,346	654	0
17012	Agricultural Development	17,800	-	-	17,800	-	17,800	17,593	17,593	207	0
1701200	Agricultural Development	17,800	-	-	17,800	-	17,800	17,593	17,593	207	0
25034	Furniture & Equipment - Education	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
2503400	Furniture & Equipment - Education	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
25035	Office Furniture & Equipment	500	-	-	500	-	500	499	499	1	0
2503500	Office Furniture & Equipment	500	-	-	500	-	500	499	499	1	0
25036	Equipment - Health	2,000	-	-	2,000	-	2,000	1,993	1,993	7	0
2503600	Equipment - Health	2,000	-	-	2,000	-	2,000	1,993	1,993	7	0
25037	Furniture & Equipment - Health	600	-	-	600	-	600	600	600	0	0
2503700	Furniture & Equipment - Health	600	-	-	600	-	600	600	600	0	0

MR. M. DEEN
HEAD OF BUDGET AGENCY

AGENCY - 75 REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		132,000	0	0	132,000	0	132,000	126,474	126,474	5,526	0
11006	Bridges	8,000	-	-	8,000	-	8,000	7,459	7,459	541	0
1100600	Bridges	8,000	-	-	8,000	-	8,000	7,459	7,459	541	0
12036	Buildings - Education	18,000	-	-	18,000	-	18,000	17,982	17,982	18	0
1203600	Buildings - Education	18,000	-	-	18,000	-	18,000	17,982	17,982	18	0
12037	Buildings - Health	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
1203700	Buildings - Health	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
13009	Drainage & Irrigation	35,000	-	-	35,000	-	35,000	34,915	34,915	85	0
1300900	Drainage & Irrigation	35,000	-	-	35,000	-	35,000	34,915	34,915	85	0
14008	Roads	33,350	-	-	33,350	-	33,350	30,909	30,909	2,441	0
1400800	Roads	33,350	-	-	33,350	-	33,350	30,909	30,909	2,441	0
14009	Mahaicony/DeHoop Roads	18,000	-	-	18,000	-	18,000	17,705	17,705	295	0
1400900	Mahaicony/DeHoop Roads	18,000	-	-	18,000	-	18,000	17,705	17,705	295	0
17013	Land Development	10,000	-	-	10,000	-	10,000	7,859	7,859	2,141	0
1701300	Land Development	10,000	-	-	10,000	-	10,000	7,859	7,859	2,141	0
25038	Furniture - Education	3,000	-	-	3,000	-	3,000	2,998	2,998	2	0
2503800	Furniture - Education	3,000	-	-	3,000	-	3,000	2,998	2,998	2	0
25039	Office Furniture & Equipment	650	-	-	650	-	650	648	648	2	0
2503900	Office Furniture & Equipment	650	-	-	650	-	650	648	648	2	0
25040	Furniture And Equipment - Health	3,000	-	-	3,000	-	3,000	2,999	2,999	1	0
2504000	Furniture And Equipment - Health	3,000	-	-	3,000	-	3,000	2,999	2,999	1	0

MR. J. NARINE (ag.)
HEAD OF BUDGET AGENCY

AGENCY - 76 REGION 6: EAST BERBICE/CORENTYN
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		176,388	0	25,000	201,388	0	201,388	166,808	166,808	34,580	0
11007	Bridges	9,000	-	-	9,000	-	9,000	3,480	3,480	5,520	0
1100700	Bridges	9,000	-	-	9,000	-	9,000	3,480	3,480	5,520	0
12038	Buildings - Administration	2,800	-	-	2,800	-	2,800	1,225	1,225	1,575	0
1203800	Buildings - Administration	2,800	-	-	2,800	-	2,800	1,225	1,225	1,575	0
12039	Buildings - Education	27,000	-	-	27,000	-	27,000	12,303	12,303	14,697	0
1203900	Buildings - Education	27,000	-	-	27,000	-	27,000	12,303	12,303	14,697	0
12040	Buildings - Health	8,000	-	-	8,000	-	8,000	6,021	6,021	1,979	0
1204000	Buildings - Health	8,000	-	-	8,000	-	8,000	6,021	6,021	1,979	0
13010	Drainage & Irrigation	65,000	-	25,000	90,000	-	90,000	89,288	89,288	712	0
1301000	Drainage & Irrigation	65,000	-	25,000	90,000	-	90,000	89,288	89,288	712	0
14010	Roads	38,788	-	-	38,788	-	38,788	32,175	32,175	6,613	0
1401000	Roads	38,788	-	-	38,788	-	38,788	32,175	32,175	6,613	0
19014	Land Development	8,000	-	-	8,000	-	8,000	4,704	4,704	3,296	0
1901400	Land Development	8,000	-	-	8,000	-	8,000	4,704	4,704	3,296	0
24020	Land Transport	5,000	-	-	5,000	-	5,000	4,842	4,842	158	0
2402000	Land Transport	5,000	-	-	5,000	-	5,000	4,842	4,842	158	0
25041	Furniture & Equipment - Education	4,800	-	-	4,800	-	4,800	4,770	4,770	30	0
2504100	Furniture & Equipment - Education	4,800	-	-	4,800	-	4,800	4,770	4,770	30	0

**AGENCY - 76 REGION 6: EAST BERBICE/CORENTYN
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	176,388	0	25,000	201,388	0	201,388	166,808	166,808	34,580	0
25043	Furniture And Equipment - Health	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
2504300	Furniture And Equipment - Health	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
26017	Power Supply - Health	-	-	-	-	-	-	-	-	-	-
2601700	Power Supply - Health	-	-	-	-	-	-	-	-	-	-

MR. N. PERSAUD
 HEAD OF BUDGET AGENCY

AGENCY - 77 REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		61,182	0	0	61,182	0	61,182	57,830	57,830	3,352	0
12041 Buildings - Education		18,000	-	-	18,000	-	18,000	18,000	18,000	0	0
	1204100 Buildings - Education	18,000	-	-	18,000	-	18,000	18,000	18,000	0	0
12042 Buildings - Health		7,500	-	-	7,500	-	7,500	7,012	7,012	488	0
	1204200 Buildings - Health	7,500	-	-	7,500	-	7,500	7,012	7,012	488	0
12043 Buildings - Administration		5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
	1204300 Buildings - Administration	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
14011 Roads		12,682	-	-	12,682	-	12,682	11,593	11,593	1,089	0
	1401100 Roads	12,682	-	-	12,682	-	12,682	11,593	11,593	1,089	0
15009 Sea and River Defence		7,000	-	-	7,000	-	7,000	6,227	6,227	773	0
	1500900 Sea and River Defence	7,000	-	-	7,000	-	7,000	6,227	6,227	773	0
24021 Land and Water Transport		1,000	-	-	1,000	-	1,000	0	0	1,000	0
	2402100 Land and Water Transport	1,000	-	-	1,000	-	1,000	0	0	1,000	0
25044 Furniture And Equipment - Education		3,500	-	-	3,500	-	3,500	3,499	3,499	1	0
	2504400 Furniture And Equipment - Education	3,500	-	-	3,500	-	3,500	3,499	3,499	1	0
26018 Furniture And Equipment - Health		5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
	2601800 Furniture And Equipment - Health	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
26019 Furniture And Equipment - Admin		300	-	-	300	-	300	300	300	0	0
	2601900 Furniture And Equipment - Admin	300	-	-	300	-	300	300	300	0	0
26020 Power Extension		1,200	-	-	1,200	-	1,200	1,199	1,199	1	0
	2602000 Power Extension	1,200	-	-	1,200	-	1,200	1,199	1,199	1	0

MR. G. MISIR
HEAD OF BUDGET AGENCY

AGENCY - 78 REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		65,000	0	2,500	67,500	0	67,500	64,335	64,335	3,165	0
11008	Bridges	11,000	-	-	11,000	-	11,000	10,545	10,545	455	0
1100800	Bridges	11,000	-	-	11,000	-	11,000	10,545	10,545	455	0
12044	Buildings - Education	19,000	-	-	19,000	-	19,000	18,684	18,684	316	0
1204400	Buildings - Education	19,000	-	-	19,000	-	19,000	18,684	18,684	316	0
12046	Buildings - Health	13,000	-	-	13,000	-	13,000	10,606	10,606	2,394	0
1204600	Buildings - Health	13,000	-	-	13,000	-	13,000	10,606	10,606	2,394	0
14012	Roads	7,000	-	-	7,000	-	7,000	7,000	7,000	0	0
1401200	Roads	7,000	-	-	7,000	-	7,000	7,000	7,000	0	0
24022	Land And Water Transport	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
2402200	Land And Water Transport	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
25045	Furniture & Equipment - Education	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
2504500	Furniture & Equipment - Education	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
25047	Furniture & Equipment - Administration	-	-	2,500	2,500	-	2,500	2,500	2,500	0	0
2504700	Furniture & Equipment - Administration	-	-	2,500	2,500	-	2,500	2,500	2,500	0	0
25048	Furniture & Equipment - Health	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
2504800	Furniture & Equipment - Health	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY - 79 REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		103,309	0	0	103,309	0	103,309	101,759	101,759	1,550	0
11009	Bridges	13,600	-	-	13,600	-	13,600	12,611	12,611	989	0
1100900	Bridges	13,600	-	-	13,600	-	13,600	12,611	12,611	989	0
12047	Buildings - Education	35,809	-	-	35,809	-	35,809	35,809	35,809	0	0
1204700	Buildings - Education	35,809	-	-	35,809	-	35,809	35,809	35,809	0	0
12048	Buildings - Health	2,100	-	-	2,100	-	2,100	1,922	1,922	178	0
1204800	Buildings - Health	2,100	-	-	2,100	-	2,100	1,922	1,922	178	0
12049	Buildings - Administration	4,000	-	-	4,000	-	4,000	3,617	3,617	383	0
1204900	Buildings - Administration	4,000	-	-	4,000	-	4,000	3,617	3,617	383	0
12050	Buildings - Agriculture	7,600	-	-	7,600	-	7,600	7,600	7,600	0	0
1205000	Buildings - Agriculture	7,600	-	-	7,600	-	7,600	7,600	7,600	0	0
14013	Roads	18,000	-	-	18,000	-	18,000	18,000	18,000	0	0
1401300	Roads	18,000	-	-	18,000	-	18,000	18,000	18,000	0	0
17014	Agricultural Development	300	-	-	300	-	300	300	300	0	0
1701400	Agricultural Development	300	-	-	300	-	300	300	300	0	0
24023	Land Transport	8,500	-	-	8,500	-	8,500	8,500	8,500	0	0
2402300	Land Transport	8,500	-	-	8,500	-	8,500	8,500	8,500	0	0
25049	Furniture - Staff Quarters	500	-	-	500	-	500	500	500	0	0
2504900	Furniture - Staff Quarters	500	-	-	500	-	500	500	500	0	0

**AGENCY - 79 REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004**

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		103,309	0	0	103,309	0	103,309	101,759	101,759	1,550	0
25050	Furniture & Equipment - Agriculture	-	-	-	-	-	0	0	0	0	0
2505000	Furniture & Equipment - Agriculture	-	-	-	-	-	0	0	0	0	0
25051	Furniture And Equipment - Admin	400	-	-	400	-	400	400	400	0	0
2505100	Furniture And Equipment - Admin	400	-	-	400	-	400	400	400	0	0
25052	Furniture And Equipment - Education	2,700	-	-	2,700	-	2,700	2,700	2,700	0	0
2505200	Furniture And Equipment - Education	2,700	-	-	2,700	-	2,700	2,700	2,700	0	0
25053	Furniture And Equipment - Health	3,500	-	-	3,500	-	3,500	3,500	3,500	0	0
2505300	Furniture And Equipment - Health	3,500	-	-	3,500	-	3,500	3,500	3,500	0	0
26022	Power Extension	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
2602200	Power Extension	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
28004	Water Supply	4,800	-	-	4,800	-	4,800	4,800	4,800	0	0
2800400	Water Supply	4,800	-	-	4,800	-	4,800	4,800	4,800	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

AGENCY - 80 REGION 10: UPPER DEMERARA / UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		103,721	0	0	103,721	0	103,721	95,705	95,665	8,056	40
11010 Bridges		10,000	-	-	10,000	-	10,000	9,605	9,605	395	0
1101000	Bridges	10,000	-	-	10,000	-	10,000	9,605	9,605	395	0
12051 Buildings - Administration		4,500	-	-	4,500	-	4,500	4,500	4,460	40	40
1205100	Buildings - Administration	4,500	-	-	4,500	-	4,500	4,500	4,460	40	40
12052 Buildings - Education		40,000	-	-	40,000	-	40,000	33,457	33,457	6,543	0
1205200	Buildings - Education	40,000	-	-	40,000	-	40,000	33,457	33,457	6,543	0
12053 Buildings - Health		4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
1205300	Buildings - Health	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
13011 Drainage and Irrigation		7,000	-	-	7,000	-	7,000	6,931	6,931	69	0
1301100	Drainage and Irrigation	7,000	-	-	7,000	-	7,000	6,931	6,931	69	0
14014 Roads		20,671	-	-	20,671	-	20,671	20,215	20,215	456	0
1401400	Roads	20,671	-	-	20,671	-	20,671	20,215	20,215	456	0
19017 Infrastructure Development		5,000	-	-	5,000	-	5,000	4,643	4,643	357	0
1901700	Infrastructure Development	5,000	-	-	5,000	-	5,000	4,643	4,643	357	0
21002 Land & Water Transport		2,250	-	-	2,250	-	2,250	2,074	2,074	176	0
2100200	Land & Water Transport	2,250	-	-	2,250	-	2,250	2,074	2,074	176	0

AGENCY - 80 REGION 10: UPPER DEMERARA / UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

Project Code	Title	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		103,721	0	0	103,721	0	103,721	95,705	95,665	8,056	40
25054	Furniture & Equipment - Education	4,200	-	-	4,200	-	4,200	4,195	4,195	5	0
2505400	Furniture & Equipment - Education	4,200	-	-	4,200	-	4,200	4,195	4,195	5	0
25055	Equipment - Administration	1,600	-	-	1,600	-	1,600	1,599	1,599	1	0
2505500	Equipment - Administration	1,600	-	-	1,600	-	1,600	1,599	1,599	1	0
25056	Furniture & Equipment - Health	4,000	-	-	4,000	-	4,000	3,986	3,986	14	0
2505600	Furniture & Equipment - Health	4,000	-	-	4,000	-	4,000	3,986	3,986	14	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

PARLIAMENT OFFICE
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5324	Sale of Official Publications	500	1,262	1,262	762
			-----	-----	-----	-----
			500	1,262	1,262	762
			=====	=====	=====	=====

L. COONJAH
 HEAD OF BUDGET AGENCY

OFFICE OF THE AUDITOR GENERAL
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5325	Audit Fees	5,460	3,319	3,319	(2,141)
			-----	-----	-----	-----
			5,460	3,319	3,319	(2,141)
			=====	=====	=====	=====

D. ELLIS
 HEAD OF BUDGET AGENCY

SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5326	Court Fees, Fines & Seizures	61,622	62,745	63,406	1,784
	5327	State Costs Recovered	4,000	1,227	1,329	(2,671)
			----- 65,622	63,972	64,735	(887) -----

S. RAMLAL
HEAD OF BUDGET AGENCY

ATTORNEY GENERAL
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5328	Sale of Law Books	500	338	260	(240)
			-----	-----	-----	-----
			500	338	260	(240)
			=====	=====	=====	=====

M. ALLY
 HEAD OF BUDGET AGENCY

OFFICIAL RECEIVER
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5329	Public Trustee	800	1,603	1,561	761
			-----	-----	-----	-----
			800	1,603	1,561	761
			=====	=====	=====	=====

M. ALLY
 HEAD OF BUDGET AGENCY

DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
520		Stamp Duties				
	5213	Incorporation of Companies	157	0	0	(157)
	5214	Powers of Attorney	3,940	2,189	654	(3,286)
	5216	Deed Poll	720	1,280	355	(365)
525		Other Tax Revenue				
	5271	Duty on Transports and Mortgages	178,271	222,398	188,783	10,512
530		Fees, Fines etc.				
	5330	Affidavit Fees	10,950	10,032	10,032	(918)
	5331	Other	104,780	0	0	(104,780)
	5332	Land Registration	7,500	99,622	99,622	92,122
			306,318	335,521	299,446	(6,872)

M. ALLY
HEAD OF BUDGET AGENCY

MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5333	Consular Services	5,500	16,158	14,846	9,346
	5334	Citizen Registration Fees	100	-	-	(100)
	5335	Registration of Births	500	-	-	(500)
	5336	Other	1,800	-	-	(1,800)
	5337	Affidavit Fees	10,000	-	-	(10,000)
		Citizen Registration Fees	----- 17,900	16,158	14,846	(3,054) =====

E. HARPER
HEAD OF BUDGET AGENCY

MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
520		Stamp Duties				
	5211	Marriage Licenses	4,300	2,005	1,994	(2,306)
530		Fees Fines				
	5338	Police	206,924	47,096	41,198	(165,726)
	5339	Prison	500	0	0	(500)
	5340	Fire Protection	150	182	182	32
	5341	Citizen Registration Fees	880	64	62	(818)
	5342	Registration of Birth & Deaths	5,000	7,463	7,476	2,476
	5343	Registration of Premises	300	40	19	(281)
560		Miscellaneous				
	5614	Prisons	1,200	267	265	(935)
			----- 219,254	57,117	51,196	(168,058) =====

A. JOHNSON
HEAD OF BUDGET AGENCY

MINISTRY OF CULTURE YOUTH AND SPORTS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5344	Youth Entrepreneurial Skills Training	220	135	135	(85)
			----- 220	----- 135	----- 135	----- (85)
			=====			

K. BOOKER
 HEAD OF BUDGET AGENCY

MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees Fines etc.				
	5311	Licences - Fishing	21,225	13,452	13,641	(7,584)
	5312	Other	875	363	206	(669)
			----- 22,100	13,815	13,847	(8,253) =====

D. PERMAUL
HEAD OF BUDGET AGENCY

MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5318	Pharmacy and Poison Board	1,565	1,300	1,413	(152)
	5319	National Blood Transfusion	855	1,365	1,176	321
	5320	Hospital & Dispen.	-	336	306	306
	5321	Laboratories	-	647	734	734
	5322	Other	1,950	4,167	4,062	2,112
	5323	Mahaica Farm	30	-	-	(30)
		Hospital & Dispen.	4,400	7,815	7,691	3,291

S. ROOPNAUTH
HEAD OF BUDGET AGENCY

MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines etc.				
	5316	Overseas Examinations - Local expenses	1,175	8,132	7,827	6,652
	5317	Other	1,495	1,175	1,208	(287)
			----- 2,670	9,307	9,035	6,365 =====

P. KANDHI
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE (CURRENT)
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
520		Stamp Duties				
	5212	Cheques	1,879	1,302	1,302	(577)
	5217	Revenue Stamps	235,283	0	0	(235,283)
	5219	Miscellaneous Bonds	210	50	50	(160)
526		Agriculture Industry				
	5262	Rice Levy (a)	50,000	5,847,110	5,847,110	5,797,110
527		Duties				
	5272	Auction Duty	32	14	14	(18)
541		Interest				
	5413	Loans to Public Corporations	2,514	3,676	3,676	1,162
	5419	Other Loans & Advances	26,171	14,241	14,241	(11,930)
545		Rent & Royalties				
	5463	Royalties	750,151	1,224,924	1,224,924	474,773
550		Land Development Schemes				
	5511	Amazon/Charity	76	0	0	(76)
	5518	Vergenoegen	79	0	0	(79)
555		Dividends and Transfers				
	5561	Dividends from Non- Financial Institutions	199,967	0	0	(199,967)
	5562	Dividends from Equity Holdings	360,000	316,875	316,875	(43,125)
560		Miscellaneous Receipts				
	5616	Sundries	829,927	564,877	564,877	(265,050)
	5617	Pensions Contributions of seconded officer:	0	65	65	65
	5619	Pensions Contributions of Legislators	6,290	5,208	5,208	(1,082)
	5621	Lottery Receipts	15,000	42,636	42,636	27,636
			----- 2,477,579	8,020,978	8,020,978	5,543,399 =====

N. REKHA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
500		Customs & Excise				
501		Import Duties - Other Sources	3,454,300	3,708,988	3,704,932	250,632
502		Export Duties	12,200	13,138	13,138	938
503		Stamp Duties	6,090	6,477	6,477	387
504		Consumption Tax - Imported				
	5041	Oil	4,819,957	6,131,901	6,140,593	1,320,636
	5042	Non-oil	7,565,037	8,946,095	8,975,427	1,410,390
505		Consumption Tax - Domestic				
	5051	Alcoholic Beverages	1,902,270	2,110,627	2,087,017	184,747
	5059	Other Domestic Goods	1,581,121	1,521,788	1,501,692	(79,429)
506		Consumption Tax - Services				
	5061	Overseas Telephone Bills	638,469	725,480	725,480	87,011
	5063	Betting Shops	9,094	9,221	9,040	(54)
507		Other Custom and Trade Taxes				
	5071	Environmental Tax	357,851	273,534	273,508	(84,343)
	5079	Miscellaneous & Other Taxes	23,940	23,213	23,213	(727)
508		Customs Fees, Fines & Licenses				
	5081	Overtime Fees	54,466	54,320	54,259	(207)
	5082	Departmental Fines	42,348	46,381	46,487	4,139
	5083	Warehouse rent & Charges	10,724	13,538	13,538	2,814
	5084	Liquor Licence	16,235	16,015	16,899	664
			20,494,102	23,600,716	23,591,700	3,097,598

L. MARKS
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
510		Internal Revenue				
511		Personal Income Tax				
	5111	Pay as you Earn	9,608,730	10,068,848	9,955,848	347,118
	5112	Income tax on Self-employed	997,916	872,905	872,419	(125,497)
	5113	Premium	81,937	70,418	70,703	(11,234)
	5115	Professional Fees	4,288	7,815	7,936	3,648
	5116	National development Surtax	276	148	148	(128)
	5119	Other Personal Income Tax	0	0	112,999	112,999
512		Companies Income Tax				
	5122	Income Tax on Private Sector Companies	822	1,041	1,040	218
	5123	Income Tax on Public Sector Companies	1,640,048	784,484	427,259	(1,212,789)
	5124	Corporation Tax on Private Sector Compan	7,037,456	8,187,877	8,545,104	1,507,648
513		Other Income Tax				
	5131	Withholding Tax	1,372,009	1,367,657	1,367,938	(4,071)
	5132	Capital Gains Tax	139,323	172,292	170,704	31,381
514		Tax on Property				
	5141	Net Property Tax - Public	180,000	0	38,100	(141,900)
	5142	Net Property Tax - Private	722,200	747,952	709,842	(12,358)
	5143	Estate Duty	22,553	19,435	19,391	(3,162)
515		Taxes on International Travel				
	5151	Travel Voucher Tax	722,188	667,890	667,766	(54,422)
	5152	Travel Tax	442,575	478,044	479,606	37,031
516		Other Domestic Taxes				
	5161	Entertainment Tax	3,851	3,761	3,766	(85)
	5162	Purchase Tax	445,262	718,205	714,283	269,021
	5163	Hotel Accommodation Tax	104,826	187,191	187,193	82,367
	5165	Motor Vehicles & Road Traffic Ord.	170,451	183,580	183,950	13,499
517		Licenses				
	5171	Licences - Motor Vehicles	249,069	258,294	258,297	9,228
	5172	Licences - Other Vehicles	144	255	281	137
	5173	Licences - Trading	12,300	16,002	23,118	10,818
	5174	Licences - Miscellaneous	8,089	7,475	39,719	31,630
			23,966,313	24,821,569	24,857,410	891,097

K. SATTAUR
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
510		Internal Revenue				
511		Personal Income Tax				
	5111	Pay as you Earn	9,608,730	10,068,848	9,955,848	347,118
	5112	Income tax on Self-employed	997,916	872,905	872,419	(125,497)
	5113	Premium	81,937	70,418	70,703	(11,234)
	5115	Professional Fees	4,288	7,815	7,936	3,648
	5116	National development Surtax	276	148	148	(128)
	5119	Other Personal Income Tax	0	0	112,999	112,999
512		Companies Income Tax				
	5122	Income Tax on Private Sector Companies	822	1,041	1,040	218
	5123	Income Tax on Public Sector Companies	1,640,048	784,484	427,259	(1,212,789)
	5124	Corporation Tax on Private Sector Compan	7,037,456	8,187,877	8,545,104	1,507,648
513		Other Income Tax				
	5131	Withholding Tax	1,372,009	1,367,657	1,367,938	(4,071)
	5132	Capital Gains Tax	139,323	172,292	170,704	31,381
514		Tax on Property				
	5141	Net Property Tax - Public	180,000	0	38,100	(141,900)
	5142	Net Property Tax - Private	722,200	747,952	709,842	(12,358)
	5143	Estate Duty	22,553	19,435	19,391	(3,162)
515		Taxes on International Travel				
	5151	Travel Voucher Tax	722,188	667,890	667,766	(54,422)
	5152	Travel Tax	442,575	478,044	479,606	37,031
516		Other Domestic Taxes				
	5161	Entertainment Tax	3,851	3,761	3,766	(85)
	5162	Purchase Tax	445,262	718,205	714,283	269,021
	5163	Hotel Accommodation Tax	104,826	187,191	187,193	82,367
	5165	Motor Vehicles & Road Traffic Ord.	170,451	183,580	183,950	13,499
517		Licenses				
	5171	Licences - Motor Vehicles	249,069	258,294	258,297	9,228
	5172	Licences - Other Vehicles	144	255	281	137
	5173	Licences - Trading	12,300	16,002	23,118	10,818
	5174	Licences - Miscellaneous	8,089	7,475	39,719	31,630
			23,966,313	24,821,569	24,857,410	891,097

K. SATTAUR
HEAD OF BUDGET AGENCY

MINISTRY OF PUBLIC WORKS & COMMUNICATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
530		Fees, Fines, etc.				
	5314	Civil Aviation	54,396	62,403	63,829	9,433
	5315	Electrical Inspectors	895	628	806	(89)
545		Rents and Royalties, etc				
	5467	Works	5,280	2,362	2,362	(2,918)
560		Miscellaneous Receipts				
	5611	Aerodrome Charges	232,871	234,749	234,748	1,877
	5612	Timehri - Sale of Electricity	15,575	0	15,144	(431)
	5613	Timehri - Miscellaneous Revenue	56,726	30,804	31,434	(25,292)
	5618	Sale of Empty Drums	20	0	6	(14)
			----- 365,763	330,946	348,329	(17,434) =====

B. BALRAM
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE (CAPITAL)
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000	\$'000	\$'000	\$'000
565		Sale of Assets Etc.				
	5669	Other sale of assets	0	308,561	308,561	308,561
570		Miscellaneous Capital Revenue				
	5711	HIPC Relief	3,003,601	3,355,147	3,355,147	351,546
	5712	GCFS Recoveries	0	19,000	19,000	19,000
	5713	Other	0	112,679	112,679	112,679
575		External Grants				
	5763	CDB	309,546	96,621	96,621	(212,925)
	5764	EU	600,500	641,042	641,042	40,542
	5766	IDB	83,000	103,689	103,689	20,689
	5767	DFID	555,404	564,885	564,885	9,481
	5768	Japan	435,600	264,591	264,591	(171,009)
	5771	CIDA	0	447,260	447,260	447,260
	5772	IDA/World Bank	77,002	0	0	(77,002)
	5781	CARDI/CIDA	48,723	40,898	40,898	(7,825)
	5782	EU	1,571,232	0	0	(1,571,232)
	5784	USAID / PL 480	886,500	200,604	200,604	(685,896)
580		External Loans				
	5811	C.D.B	3,128,364	3,530,126	3,530,126	401,762
	5813	I.D.A	1,143,378	1,008,151	1,008,151	(135,227)
	5814	I.D.B	7,705,310	7,136,120	7,136,120	(569,190)
	5815	I.F.A.D	233,347	420,562	420,562	187,215
	5817	Italian	200,000	0	0	(200,000)
585		Balance of Payment Support				
	5851	IDB	2,907,326	0	0	(2,907,326)
			22,888,833	18,249,936	18,249,936	(4,638,897)

N. REKHA
HEAD OF BUDGET AGENCY

MINISTRY OF HOUSING & WATER
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2004

REPORT. OBJECT GROUP	LINE ITEM	DESCRIPTION	APPROVED ESTIMATES	AMOUNT COLLECTED	AMOUNT PAID INTO CONSOLIDATED FUND	(UNDER) / OVER THE ESTIMATES
			\$'000		\$'000	\$'000
545		Rents & Royalties, etc.				
	5466	Housing	700	676	2,556	1,856
			-----	-----	-----	-----
			700	676	2,556	1,856
			=====	=====	=====	=====

C. MOORE
 HEAD OF BUDGET AGENCY