



AUDIT OFFICE OF GUYANA

*Promoting Good Governance, Transparency
and Improved Public Accountability*

REPORT OF THE AUDITOR GENERAL

ON

THE PUBLIC ACCOUNTS OF GUYANA

AND

**ON THE ACCOUNTS OF THE
MINISTRIES/DEPARTMENTS/REGIONS**

FOR

**THE FISCAL YEAR ENDING
31 DECEMBER 2005**

VOLUME I

31 July 2007

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 2005

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries/Departments/Regions for the fiscal year ended 31 December 2005.

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.)

MISSION STATEMENT

As the Supreme Audit Institution of the State we are committed to the promotion of good governance including openness, transparency and improved public accountability through:

1. the execution of high quality audits of the public accounts, entities and projects assigned by the Audit Act;
2. timely reporting of the results to the legislature and ultimately the public;
3. ensuring that the independence, integrity and objectivity of the Audit Office is recognized;
4. the provision of cost effective service by the implementation of the most up-to-date Audit Practices;
5. the recruitment and retention of the best qualified personnel to achieve set targets, on a sustained basis; and
6. developing professional relationships with our clients, and producing reports which facilitate improvements in their operations.

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 2005

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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 2005

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 2005, as set out in pages 2/1 to 2/222. 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 Statement of Receipts and Payments of the Consolidated Fund;
- The Statement of Receipts and Payments of the Contingencies Fund;
- The Statement Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure
- The Appropriation Accounts of Head of Budget Agencies;
- The Receipts and Disbursements by Head of Budget Agencies;
- The Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund; and
- The Statement of Public Debt;

for the fiscal year ended 31 December 2005. 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 2005.

- The End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund;
- The Statement of Contingent Liabilities;
- The Statement of Outstanding Loans and Advances made from the Consolidated Fund;
- The Statement of Balances held on Deposit by the Accountant General and Outstanding Advances; and
- The Statement of Current Assets and Liabilities of the Government.

D. SHARMA
AUDITOR GENERAL (ag.)

31 July 2007

Auditor General's Overview

1. The Audit Office of Guyana, formerly the Office of the Auditor General, was established by the Audit Act 2004. This Act came into operation on 27 April 2005 with the enactment of the Audit Act 2004 Commencement Order. Prior to this, enabling regulations for the Audit Act 2004 were also made and passed by the National Assembly on 21 July 2005.
2. One of the provisions of the Audit Act is for the establishment and administration of an Independent Audit Office. In this regard, a Rules, Policies, and Procedures Manual was framed in keeping with the Act and Regulations. This Manual governs the management and operations of, and conduct of audits by the Audit Office.
3. In its drive to modernize and strengthen the new Audit Office, funding was sought by the Audit Office from the Inter-American Development Bank by way of a Technical Cooperation Agreement, signed between the IDB and GOG, for the Institutional Strengthening of the Office. This funding assisted with the finalisation of the Rules, Policies and Procedures Manual, a key document for the effective and efficient operation of the Office, along with assisting in modernizing the organizational and human resources management systems, improving the procedures, professional practices and technical standards, incorporating new technology and creating an accountability climate.
4. In addition to the above, the Audit Regulations require the preparation of a three-year strategic plan, by the Executive Management Committee of the Office, within six months of the Regulations coming into operation. This strategic plan has since been prepared and contains the restructuring of the Office along with the complete implementation of the Rules, Policies and Procedures manual in phases spanning a three-year period.
5. With respect to modernising the organisational and human resources management system, the Audit Office benefited from several short-term consultancies aimed at improving the structure and coordination of the Office's operations as well as helping to ensure that decisions on staffing, training and promotion were grounded in performance based information and derived from transparent criteria. In addition, the designing of a new organization structure was achieved and its implementation commenced with the appointment of a key and critical Officer, the Human Resources Manager (HRM). The HRM continued the establishment and streamlining of the new Human Resources Division, however, this Department is currently understaffed, but staffing issues are expected to be addressed in the implementation of the strategic plan over a three-year period.

6. With respect to improving procedures, professional practices and technical standards, the Audit Office benefited from a long-term Advisor to the Auditor General who assisted the Office with defining, preparing and implementing technical procedures for planning and reviewing the work executed by the Office, thus assisting the Office to conduct its work with greater efficiency. In addition, a consultant was also engaged to assist with the preparation of an Audit Procedures Manual, which contains detailed audit procedures for the execution of various audits conducted by the Office. This manual, which contains all the phases of executing an audit from its planning to the issuing of a report, has resulted in the execution of audits with greater efficiency and effectiveness.

7. The Audit Office also received the consideration of nominating a few Senior Officers for selection, and has since had four of its Officers selected, to participate, over the next five years in the International Assistance Program for Improved Governance and Accountability (commonly known as the International Fellowship Programme) sponsored by the Canadian Comprehensive Auditing Foundation and the Canadian International Development Agency.

8. However, a number of other issues are still to be addressed with respect to improving procedures, practices and standards within the Office. One such issue is the implementation of a Performance Audit/Value for Money Section. This also, is expected to be phased in over a three-year period with the formulation of a manual for the execution of Value for Money (VFM) audits, the setting up of a VFM audit section that is adequately staffed and the staff trained in the conduct of such audits. Another issue to be addressed is the establishment of a Forensic Unit with well-formulated procedures and staff trained to conduct forensic audits. In addition, the complete implementation of a Quality Review Section, with well-documented review procedures and appropriately qualified staff will go along way in enhancing the review component of each audit, as well as, contributing to consistent and appropriate reports being issued. It is expected that additional funding in the form of another IDB grant can be secured to assist in the continued strengthening of the Audit Office with the implementation of these vital aspects.

9. With respect to incorporating new technology, the Office benefited from the advice of a Consultant and the employment of an Information Systems Manager and has come a long way in addressing the information systems need of the Office. This progress includes the procurement of necessary software and hardware, the reactivation of the Office's website, the establishment of a Local Area Network, which has improved the communication process and sharing of documents within the Office and the refurbishing of its working environment to accommodate workstations, etc. In addition, the Office was able to address the dire need for adequate training in Information Technology. This training entailed the training of all levels of Officers within the Office with the aim of allowing them to become Microsoft Office Specialists.

10. With respect to the acquisition of much-needed software, the Office now has auditing software, IDEA, (Interactive Data Extraction and Analysis) which will assist with auditing of the Government's Integrated Financial and Management Accounting System (IFMAS). ACCPAC, an accounting package has also been purchased and installed and will assist both the Accounting and Human Resources Departments. However, a number of issues with regard to incorporating new technology are still to be addressed. These include the diagnostic study and development of a Records Management System to assist with the efficient functioning of the Registry/Filing Department, procurement of other hardware and new/updated software, maintenance of equipment and continued training.

11. With respect to creating an accountability climate, the Office has sent out its Audit Act to all Heads of Budget Agencies, its working relationship with the Public Accounts Committee (PAC) has continued and was strengthened due to the oversight role granted to PAC in the 2004 Audit Act. In addition, with adequate resources becoming available, it is hoped that we will be able to publish a brochure on the Office and its role in national accountability.

12. The Audit Office's also remained a member of CAROSAI (Caribbean Organisation of Supreme Audit Institutions), and our dues have been paid up-to-date, while our participation has also been evident through the year. One of our most recent participation included our attendance at the Seventh Congress of CAROSAI held in Nassau, Bahamas on 16 – 21 October 2006. At this Congress the Office submitted and presented papers on all of the lead topics, which included (i) the contribution of auditing standards and procedures in enhancing the uniformity and quality of audit work; (ii) the Auditor's role in the efficient management of Public Funds; and (iii) modernising SAI's administrative and auditing methods in the electronic age.

13. At the above Congress, a number of decisions were taken and Committees established. One such Committee was the Regional Institutional Strengthening Committee (RISC), which is charged with providing effective and sustainable training and other capacity-building activities to regional SAIs, of which the Audit Office of Guyana is a member. In this regard, it is noteworthy to mention that all Senior Officers within the Office are currently pursuing an IT auditing course, conducted by CAROSAI, through either web or computer base.

14. Apart from the above-mentioned progress made by the Office, the lack of adequate resources has hindered any further progress being made. Nevertheless, the Office has continued to strive to produce the best output from the resources it was allotted. In its continued drive for improvement the Audit Office will aim to improve on its yearly reporting. This can be seen with the current report incorporating a few graphs for a clearer comparison of expenditure and revenue, etc. A gradual move will also be made towards exception reporting in keeping with International Practices and to highlight key findings. It is also expected that the implementation and functioning of the VFM and Forensic Audit Sections will result in reports being submitted on various sectors and issues separately, thus reducing the need for a sizeable report at the end of the year.

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 2005

EXECUTIVE SUMMARY

Financial Performance

1. For the period under review, a surplus of \$4.104 billion of current revenue over current expenditure was recorded, compared with a similar surplus of \$4.009 billion recorded in 2004. The increase of \$95M in the recorded surplus resulted mainly from a combination of the following:

- an increase of \$3.933 billion in current revenue from \$57.288 billion to \$61.221 billion.
- an increase in current expenditure (excluding the repayment and servicing of the Public Debt) of \$5.365 billion or 11.86% from \$45.245 billion to \$50.610 billion;
- a decrease of \$1.527 billion in the repayment and servicing of the Public Debt from \$8.035 billion to \$6.508 billion;

2. The collection of current revenue in 2005 exceeded projected levels by 18.24%, compared with excesses of 19.47% and 5.84% in 2004 and 2003 respectively. Capital revenue, on the other hand, comprising mainly proceeds from external grants and loans, fell short of projected levels by 28.40%, compared with shortfalls of 37.70% and 4.06% in 2004 and 2003 respectively. Compared with 2004, total capital revenue collections, however, increased by \$2.308 billion or 12.65%.

3. Capital expenditure has increased by \$12.618 billion or 56.02%, compared with an increase of \$1.913 billion or 9.28% in 2004. Compared with the total funds available, there has been a shortfall of \$7.258 billion or 17.12% in expenditure. A similar shortfall of \$7.188 billion or 24.19% was noted in 2004.

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\$333.645 billion as at 31 December 2005, the external portion accounting for G\$217.168 billion. In equivalent United States dollars, the external portion of the Public Debt was US\$1.074 billion.

5. Compared with 2004, the Public Debt has increased by G\$2.616 billion, the internal portion accounting for G\$1.863 billion. The external debt has increased also from G\$216.414 billion to G\$217.168 billion. Expressed as a factor of current revenue, the total Public Debt at the end of 2005 was 5.45 times current revenue compared with a factor of 5.78 at the end of 2004. Expressed as a percentage of current revenues, the repayment and servicing of the Public Debt in 2005 represented 10.63% of current revenue, compared with 14.02% at the end of 2004.

The Cash Position of the Government

6. The old Consolidated Fund was overdrawn by \$46.900 billion as at 31 December 2005, compared with an overdraft of \$45.550 billion at the end of 2004. 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 \$8.435 billion at the end of 2005, compared with \$11.234 billion at the end of 2004. In the absence of the reconciliation of the vast majority of the Government's bank accounts, the positive balance of \$8.435 billion represents the best available estimate of the cash position of the Government as at 31 December 2005.

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

Account No	Description	Amount 2005 \$M	Amount 2004 \$M
404	Redemption of Treasury Bills Account	(18,234)	(19,485)
407	Consolidated Fund (New)	6,098	6,459
400	“ “ (Old)	(46,900)	(45,550)
401	Deposits Fund	1,955	1,955
403	Contingencies Fund	0	1,431
405	General Account	4,075	4,075
3001	Non-Sub-Accounting Min/Dept	9,812	9,586
-	Other Ministries/Departments' Accounts	6,661	11,039
969	Monetary Sterilisation Account	44,968	41,724
	Total	8,435	11,234

8. According to the audited accounts of Bank of Guyana for 2005, the total amount held in special accounts on behalf of the Government as at 31 December 2005 was \$13.235 billion. Of this amount, sums totalling \$2.056 billion relate to the HIPC relief on the Bank of Guyana's liability to the CARICOM Multilateral Clearing Facilities while amounts totalling \$7.126 billion are funds which are transferrable to the Consolidated Fund. Had such funds been transferred, the cash position as at 31 December 2005 would increase to \$15.561 billion.

Financial Management, Accounting Systems and Legislation

9. The Integrated Financial Management and Accounting System (IFMAS), operated by the Accountant General's Department continued with the activation of another module, the revenue module. This module, allows for the processing of all types of current revenue, expenditure credits, credit advice notes received from the Bank of Guyana, and cash/cheques/wire transfers, in the IFMAS system, and issuing one or more official receipts to the person/entity depositing money, processing other revenue transactions, etc. This brings to date the activation of four of the seven modules in the system, with the Budgeting Preparation and Reporting System (BPRS), Purchasing and Asset & Inventory modules still to be operationalised.

10. The adherence to several Acts and corresponding Regulations, passed in the previous year, assisted with the continued strengthening of the Public Financial Management System. However, it should be noted that despite the Procurement Act being made operational on 1 January 2004, the Public Procurement Commission of the National Procurement and Tender Administration has still not been established to ensure the independent, impartial and fair discharge of the functions in relation to procurement.

Inadequacy of Staffing and the Absence on Internal Audit

11. 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 have a negative effect on the 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

12. In relation to Customs & Trade Administration, fifty-five Permits for Immediate Delivery (PID) with a total value of \$865.275M had not yet been perfected at the time of the audit in January 2007. In addition, a total of 1,071 cargo vessels arrived in port in 2005. However, completed ship's files in respect of 435 ships were not submitted to the Quality Review Section and, as such, were not made available for audit examination.

13. With respect to matters pending with the Police and Legal Department, the Customs & Trade Administration had sixty-one dishonoured cheques valuing \$38.349M for the period 1996 to 2000, while there exist, as a result of the Public Service Strike in May/June 1999, a number of stale dated cheques totalling \$14.698M.

14. In relation to the Ministry of Home Affairs, it was noted that there were fundamental breaches of the stores accounting procedures, while the Guyana Police Force had a number of instances of sub-dividing purchases in order to avoid adjudication by the Tender Board.

15. With respect to the Transport and Harbours Department, the Department continued to request, and was granted, blanket waivers to awarded contract selectively. This selective tendering was done without the requisite pre-qualification of contractors and the invitation of at least three contractors to bid for these contracts. The Department also continued to utilise its current allocation to meet capital expenditure.

16. This utilisation of current allocation for capital expenditure was also evident in a number of other Ministries and Departments, while a number Ministries and Departments also failed to obtain the necessary approval for changes to their capital programmes.

17. With respect to payments on contracts, several of the large Ministries, such as, Education, Public Works and Agriculture has overpayment on various contracts. One such instance was the construction of the Male Dormitory at President College, which was jointly funded by SIMAP and the Ministry of Education. There was an apparent overpayment of \$32M due to payments exceeding the actual works at the time of inspection.

18. With respect to clearing of cheque orders, a number of Ministries, Departments and Regions continued to clear their cheque orders long after the stipulated sixteen days, while others still have cheque orders that were uncleared at the end of the current year and also prior years at the time of reporting.

19. Several Ministries and Departments also recorded overstatements on their Appropriation Accounts. This resulted mainly from Subvention Agencies not returning the unspent portions of amounts paid over to them, for specific expenditure, in order for such amounts to be refunded to the Consolidated Fund.

20. The slow processing of pay change directives in several Ministries and mainly in the Regions resulted in deductions being paid over to various agencies until the necessary adjustments are made to the payroll and the Ministries and Regions not being able to recover such sums expeditiously.

21. A number of Ministries, Departments and Regions continued to be in breach of the Stores Regulations and the PSM circular with respect to the updating of inventory and the marking of the related Fixed Assets.

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 2005

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 National Assembly.

2. As the external auditor of the Public Accounts of Guyana, it is my responsibility under Section 24(1) of the Audit Act 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. However, understaffing, reorganisation, lack of resources and addressing more basic financial and compliance auditing issues have precluded the implementation of this Unit. The Strategic Development Plan once implemented will see the complete integration of this Unit, once the resources have been obtained.

5. In addition, Section 74(1) of the Fiscal Management and Accountability Act 2003 (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 68, 69, 70, 71, & 73 of the said Act. These consolidated financial statements consists of:

- (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 fiscal year to enable me to audit them and to submit my report to the Speaker not later than the 30th day of September. Draft statements with respect to the consolidated financial statements were submitted by the prescribed deadline of 30 April 2006. However, signed statements to facilitate the completion of these audits were not received until 12 January 2007.

7. The following statements were submitted to me for audit examination and certification:

- (i) Receipts and Payments of the Consolidated Fund - Section 73(2)(a)(iii);
- (ii) Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure - Section 73(2)(a)(iii);
- (iii) Public Debt - Section 69(1);
- (iv) Outstanding Loans and Advances made from the Consolidated Fund - Section 73(2)(a)(iii);
- (v) Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund - Section 73(2)(a)(iii);
- (vi) Receipts and Payments of the Contingencies Fund - Section 73(2)(a);
- (vii) Balances held on Deposit by the Accountant General and Outstanding Advances; Section 73(2)(c)
- (vii) Current Assets and Liabilities of the Government - Section 73(2) (a)(iii);
- (ix) End of Year Budget Outcome and Reconciliation Report (Revenue and Expenditure) - Section 73(2)(a)(i);
- (x) Contingent Liabilities - Section 73(2)(a)(ii);
- (xi) Appropriation Accounts of all Heads of Budget Agencies – FR 11 of 2004 (Appendix B); and
- (xii) Receipts and Disbursements of all Heads of Budget Agencies - FR 11 of 2004 (Appendix B).

8. 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, Policies and Procedures Manual of the Office and any other law. The lack of adequate staff within the Audit Office and the late completion of the 2004 Report, among other things, have 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. The new bank account which is numbered 01610000407 was established in January 2004 with a transfer of \$5 billion from the old Consolidated Bank Account and is styled “Accountant General for Government of Guyana Consolidated Fund”, in contravention of the Act. The account was reconciled for the period under review and reflected a bank balance of \$6.098 billion as at 31 December 2005.

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) reflected a positive balance of \$8.435 billion as at 31 December 2005, compared with a positive balance of \$11.234 billion in 2004. 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 \$8.435 billion represents the best available estimate of the cash position of the Government as at 31 December 2005.

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

Account No	Description	Amount 2005 \$M	Amount 2004 \$M
404	Redemption of Treasury Bills Account	(18,234)	(19,485)
407	Consolidated Fund (New)	6,098	6,459
400	“ “ (Old)	(46,900)	(45,550)
401	Deposits Fund	1,955	1,955
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405	General Account	4,075	4,075
3001	Non-Sub-Accounting Min/Dept	9,812	9,586
-	Other Ministries/Departments' Accounts	6,661	11,039
969	Monetary Sterilisation Account	44,968	41,724
	Total	8,435	11,234

13. According to confirmation received from the Bank of Guyana, the total amount held in special accounts on behalf of the Government as at 31 December 2005 was \$13.235 billion. Of this amount, sums totalling \$2.056 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 in 1999. The Bank of Guyana gave the Government of Guyana credit to the extent of the debt reduction by the opening of account № 201250. As instalments are paid to the CMCF, proportionate transfers are made to the Consolidated Fund. As at 31 December 2005, transfers to the Consolidated Fund amounted to \$2.572 billion.

14. The Audit Office's assessment of the balances held in the special accounts indicated that eleven accounts with balances of approximately \$7.126 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 №	Description	Amount \$'000
200880	Accountant General	2,174,551
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	172,953
201210	EPDS – Buy Back Programme	560,946
201360	Poverty Reduction Support	2,616,862
Total		7,125,884

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 \$15.561 billion as at 31 December 2005.

16. Account № 200880 was established as a clearing account for monies received including revenues such as licences and application fees for cambios as well as HIPIC Funds. According to a correspondence received from Bank of Guyana, the postings to the account include transactions, which the Ministry of Finance should have advised the Bank on the current accounts to be debited and credited at the time. Apart from the failure to pay over to the Consolidated Fund the balance held in this account, a cash book analysis 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, however to date, there was no evidence of any action taken to address this significant breach of the law.

17. The balance on A/c № 200880 at the beginning of 2005 was \$984.326M. During the year, amounts totalling \$6.392 billion were received while payments of \$5.202 billion were made, of which sums totalling \$2.269 billion were transferred to the Consolidated Fund. This gives a closing balance of \$2.175 billion.

18. Account № 200950 (Agricultural Sector Loan) relates to the IDB Loan Agreement № 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 of \$474.482M and \$55.410M held on accounts 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 of \$280.914M held on account № 201050 (ARSA A/c) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan № 839 SF/GY which was financed by the IDB and which had come to an end in 1995. The IDB provided 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 № 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 № 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 2005. There was no movement since 1997. Account № 200920 with a balance of \$127.138M was also set up in 1994 to meet certain expenses relating to the purchase and installation of the Wartsila engines.

23. In relation to the amount of \$560.946M shown on account № 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 (EPDS). 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 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.

Recommendation: The Audit Office again recommends that the Ministry of Finance urgently review the status of the above accounts, with a view to transferring all funds that are transferable to the Consolidated Fund. (2005/01)

25. It was a requirement of Section 36 of the Financial Administration and Audit (FMA) 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' active and inactive 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 the 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. It should be noted that a total of ninety nine bank accounts totalling \$4.942 billion were closed during the fiscal year 2005.

Recommendation: The Audit Office recommends that the various Ministries, whose accounts have not yet been closed, continue with the process to reconcile their accounts and transfer all outstanding balances to the Consolidated Fund. (2005/02)

26. The old Consolidated Fund bank account № 400 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.

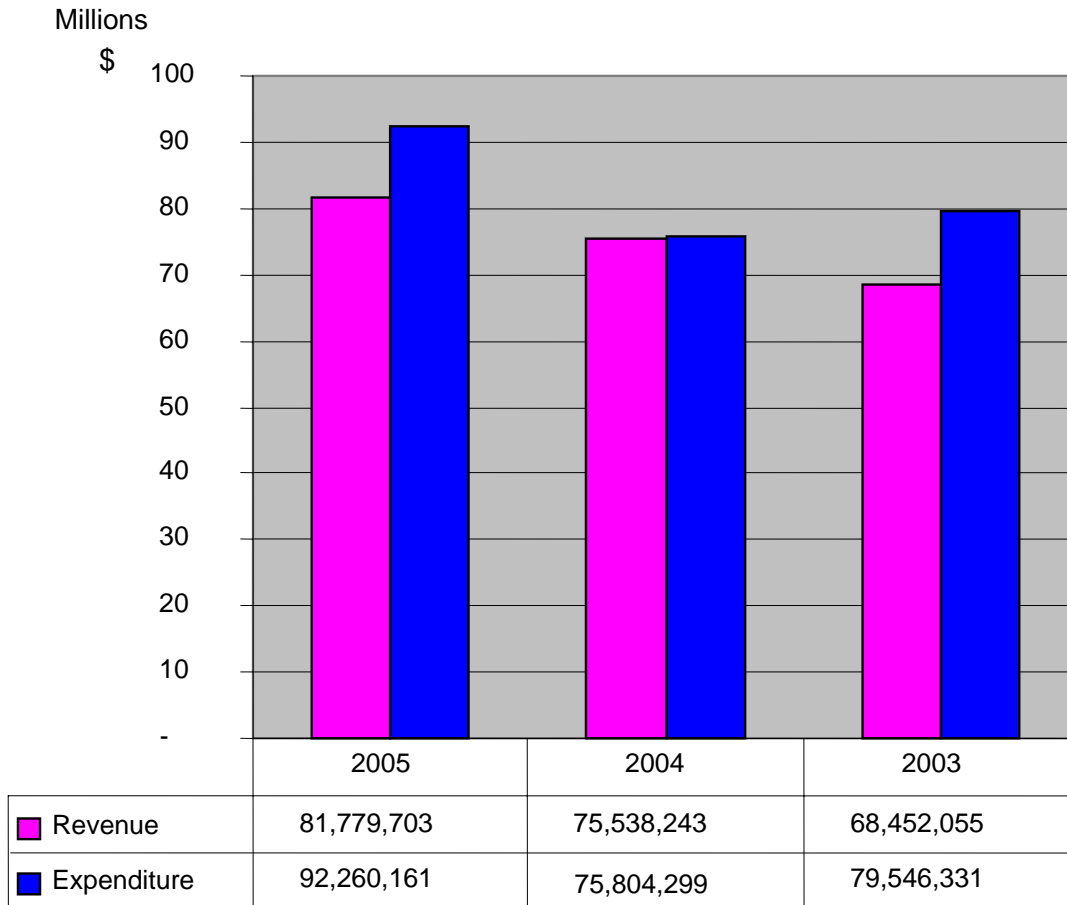
Recommendation: The Audit Office again recommends that the Accountant General's Department (a) seek to establish a cash book balance for the Consolidated Fund and (b) take the necessary steps to facilitate a proper reconciliation of the bank account. (2005/03)

27. Bank account № 400 continued to be overdrawn due mainly to the failure of Heads of Budget Agencies to reconcile the various active and inactive Government bank accounts and to pay over sums due to the Fund. At the end of 2005, the overdraft was \$46.900 billion, compared with \$45.550 billion at the end of 2004. The increase of \$1.350 billion resulted mainly from the redemption of treasury bills totalling \$1.730 billion and deposit of revenue totalling \$387.519M. Since these transactions were in respect of the fiscal year 2005, the relevant entries should have been reflected in the new Consolidated Fund bank account. It should be noted that this bank account should have been closed in January 2004 when the new account was established.

28. The Statement of Receipts and Payments of the Consolidated Fund, comprising both capital and current accounts, is shown on pages 2/1 to 2/6 and is summarised below with comparative figures for the two preceding years:

Description	2005 \$'000	2004 \$'000	2003 \$'000
Current Receipts	61,221,462	57,288,307	48,713,748
Capital Receipts	20,558,241	18,249,936	19,738,307
	81,779,703	75,538,243	68,452,055
Current Payments	57,117,358	53,279,782	57,469,257
Capital Payments	35,142,803	22,524,517	22,077,074
	92,260,161	75,804,299	79,546,331
Excess of Payments over Receipts	10,480,458	266,056	11,094,276

TOTAL REVENUE vs. TOTAL EXPENDITURE (2003 – 2005)



29. 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 \$1.721 billion 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.

Recommendation: 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. (2005/04)

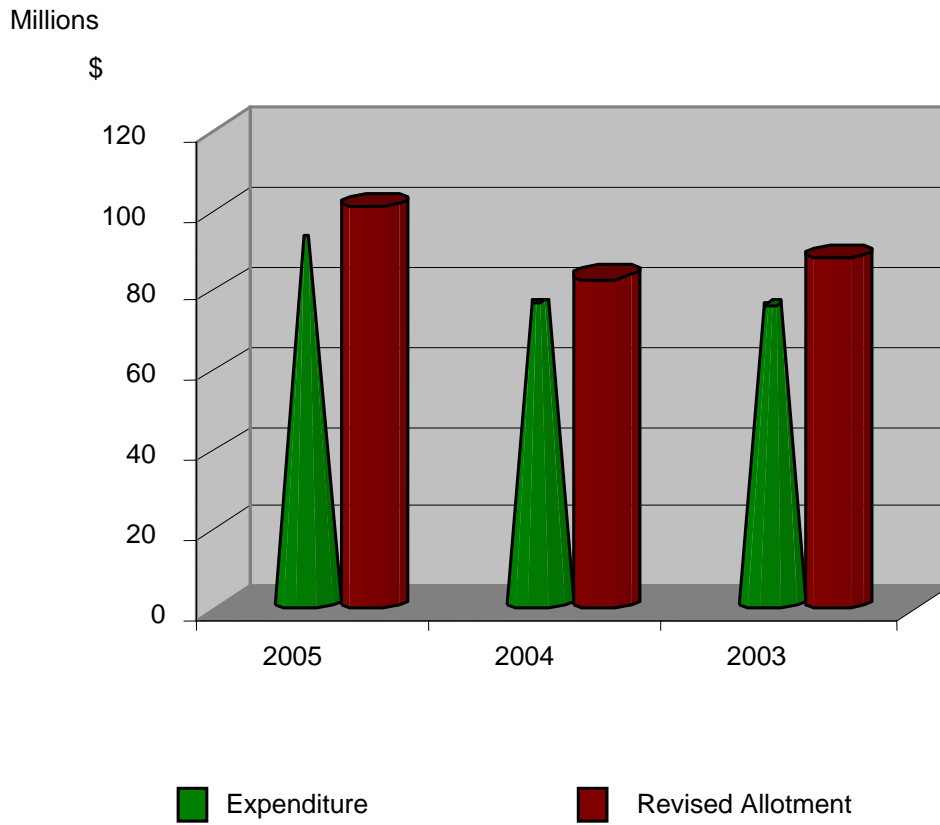
STATEMENT OF EXPENDITURE FROM
THE CONSOLIDATED FUND AS COMPARED
WITH THE ESTIMATES OF EXPENDITURE

30. The Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure, comprising both current and capital, is summarised below with comparative figures for the two preceding years:

Description	2005 \$'000	2004 \$'000	2003 \$'000
Current Expenditure			
Actual Expenditure	57,117,358	53,279,782	54,713,232
Revised Allotment	59,562,969	54,745,290	58,259,041
Over (Under) the Allotment	(2,445,611)	(1,465,508)	(3,545,809)
Capital Expenditure			
Actual Expenditure	35,142,803	22,524,517	20,611,641
Revised Allotment	41,793,199	28,284,331	30,299,722
Over (Under) the Allotment	(6,650,396)	(5,759,814)	(9,688,081)

TOTAL EXPENDITURE (2003 – 2005)

Comparison between Expenditure and Total Revised Allotment for the years 2003 to 2005



31. Section 24(1) of the FMA Act states that any variation of an appropriation shall be authorised by a Supplementary Appropriation Act prior to the incurring of any expenditure thereunder. Included in the above amount of \$59.563 billion shown as Current Revised Allotment were sums totalling \$26.123M released to the Regional Democratic Council Region № 4. However, the amounts released were not authorised by way of a Supplementary Appropriation Act but were instead, released upon approval of two Supplementary Provision Requests by the Minister of Finance. At the time of reporting in February 2007, a Supplementary Appropriation Act was not approved by Parliament to cover the expenditure of \$26.123M. As a result, the Audit Office has deemed the expenditure not to be in accordance with section 24(1) of the FMA Act.

Recommendation: The Audit Office recommends that the Ministry of Finance put steps in place to ensure that all expenditure from the Consolidated Fund are in accordance with the provisions of the FMA Act. (2005/05)

32. There has been an overall increase of \$3.838M or 7.20% in current expenditure in 2005 compared with a decrease of \$1.433 billion or 2.62% in 2004. This increase was due mainly to the following:

- An increase of \$5.296 billion or 12.21% in expenditure by Ministries, Departments and Regions compared with a decrease of \$2.101 billion or 4.62% in 2004. Employment cost have increased by \$1.153 billion or 6.72% while expenditure and Other Charges decreased by \$4.144 billion; and
- A decrease of \$1.527 billion or 19.01% in the repayment and servicing of the public debt from \$8.035 billion to \$6.508 billion.

33. Capital expenditure has increased by \$12.618 billion or 56.02%, compared with an increase of \$1.913 billion or 9.28% in 2004. Compared with the total funds available, there has been a shortfall of \$7.258 billion or 17.12% in expenditure. A similar shortfall of \$7.188 billion or 24.19% was noted in 2004. 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.

34. In addition, it was noted that the following Ministries have not achieved their anticipated levels of capital expenditure activity in 2005:

Name of Ministry/Department	Revised Allotment \$'000	Actual Expend. \$'000	Shortfall \$'000
Min. of Housing & Water	3,631,259	2,039,239	1,592,020
Min. of Finance	10,940,996	9,677,856	1,263,140
Min. of Public Works	12,634,615	11,406,133	1,228,482
Min. of Agriculture	3,557,292	2,569,020	988,272
Min. of Human Services & Soc. Sec.	1,524,139	665,768	858,371
Min. of Local Government & Reg. Dev.	1,192,400	723,714	468,686
Min. of Education	2,623,972	2,216,230	407,742
Min. of Health	1,068,068	758,750	309,318
Total	37,172,741	30,056,710	7,116,031

STATEMENT OF THE PUBLIC DEBT

35. 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 № 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 2005, eight loans were contracted and all the related agreements laid on 20 October 2005 and 15 December 2005 respectively in the National Assembly. The following are details of new loans for 2005:

№	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Amount '000
1	25-01-05	GCL 2005 (0122)	China	Skeldon Sugar Modernisation Project	CNY 270,000
2	31-01-05	17/SFR-GUY	CDB	Natural Disaster Management	USD 500
3	13-10-05	5/SFR-OR-GU	CDB	Community Service Enhancement Project	USD 13,580
4	27-05-05	1548/SF-GY	IDB	Health Sector Program	USD 23,000
5	06-06-05	1554/SF-GY	IDB	New Amsterdam Road Project	USD 37,300
6	17-06-05	1604/SF-GY	IDB	Public Management Modernisation Program	USD 5,000
7	09-09-05	1649/SF-GY	IDB	Support for Competitiveness Programme	USD 800
8	09-09-05	1653/SF-GY	IDB	Citizen Security Program	USD 1,000

36. 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 has the responsibility for submitting an official schedule of public debt outstanding in the name of the Government, other levels of government and public enterprises for audit examination and certification.

37. The Public Debt Register was not properly maintained as several entries were incompletely written up, for e.g., period of loan and rate of interest. 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.

38. The reported Public Debt as at 31 December 2005 (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 2/28 and is summarised below:

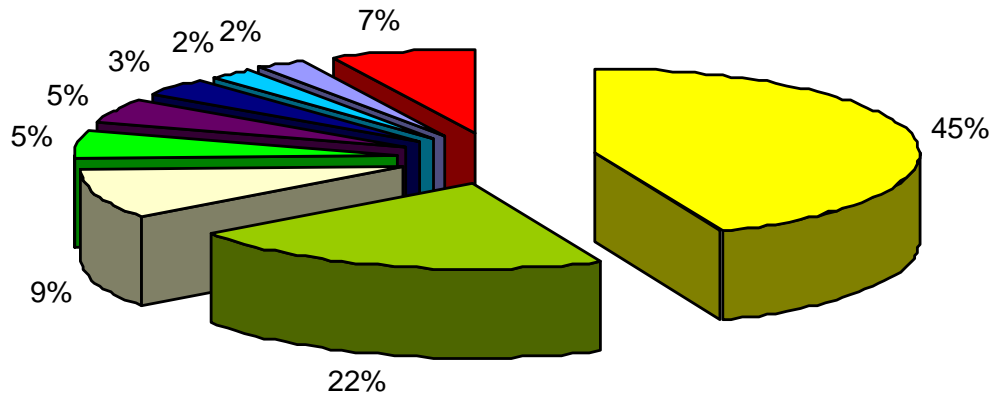
Description	External G\$`000	Internal G\$`000	Total G\$`000
Unfunded	217,167,756	60,863,419	278,031,175
Funded	-	5,706,084	5,706,084
Sub-total	217,167,756	66,569,503	283,737,259
Treasury Bills			
(90 days)	-	2,764,500	2,764,500
(182 & 365 days)	-	47,142,900	47,142,900
Total	217,167,756	116,476,903	333,644,659

39. As can be noted, the total Public Debt stood at \$333.645 billion, compared with G\$331.028 billion at the end of 2004, an increase of G\$2.617 billion. Expressed as a factor of current revenue, the total Public Debt at the end of 2005 was 5.45 times current revenue compared with a factor of 5.78 at the end of 2004 and 6.88 at the end of 2003.

40. The External Debt at the end of 2005 was G\$217.168 billion, compared with G\$216.414 billion at the end of 2004, an increase of G\$754M. In equivalent United States dollars, the External Debt as at 31 December 2005 was US\$1.074 billion, compared with US\$1.086 billion at the end of 2004, a decrease of US\$12M. The increase of G\$754M was due mainly to (a) repayments totalling US\$150.082M by the Government of Guyana and debt relief under the HIPC Initiative Programme (b) disbursements totalling US\$87.020M in respect of loans contracted and (c) the movement of the exchange rate from US\$1 = G\$199.25063 to US\$1 = G\$202.12734. Shown below is an analysis of the external debt as per donor agency at the end 2005, with comparative figure at the end of the preceding year:

Donor Agency	External Debt Outstanding as at 31.12.04 G\$`000	External Debt Outstanding as at 31.12.05 G\$`000	Decrease/ (Increase) G\$`000
Inter-American Development Bank	88,079,031	94,508,895	(6,429,864)
International Dev. Association	49,704,009	46,700,057	3,003,952
Caribbean Development Bank	17,447,214	20,330,568	(2,883,354)
Trinidad & Tobago	35,042,607	11,315,088	23,727,519
Kuwait	2,028,371	10,704,866	(8,676,495)
Libya	2,988,759	7,495,286	(4,506,527)
European Investment Bank	6,172,439	5,300,880	871,559
China	3,187,442	4,965,186	(1,777,744)
Others	11,764,411	15,846,930	(4,082,519)
Total	216,414,283	217,167,756	(753,473)

PUBLIC DEBT – EXTERNAL LOANS



41. The following is an analysis of the repayment and servicing of the external debt by the Government of Guyana in 2005 as per donor agency:

Donor Agency	Principal Payment G\$'000	Interest Payment G\$'000	Total Payment G\$'000
Inter-American Development Bank	1,273,652	856,343	2,129,995
International Dev. Association	390,024	214,051	604,076
Caribbean Development Bank	22,291	204,707	266,998
China	60,411	37,295	97,706
European Economic Community	45,600	12,887	58,487
European Investment Bank	149,908	33,469	183,377
India	-	20,748	20,748
OPEC Fund for International Dev.	153,114	45,935	199,049
Italy	-	168	168
PL 480	9,729	6,081	15,810
Russia	67	3,224	3,291
Venezuela	32,526	976	33,502
Total	2,137,322	1,435,884	3,613,207

42. Amounts totalling \$30.027 billion were received in 2005 as debt relief under the HIPC Initiative Programme for the repayment and servicing of external loans. Below is an analysis of the relief received:-

Donor Agency	Principal G\$'000	Interest G\$'000	Total Relief G\$'000
Inter-American Development Bank	403,139	151,130	554,269
International Dev. Association	2,345,611	1,348,836	3,694,447
Caribbean Development Bank	537,203	328,651	865,855
Trinidad & Tobago	24,912,427		24,912,427
Total	28,198,380	1,828,617	30,026,998

43. At the time of reporting in January 2007, it was noted that the Government of Guyana had concluded and signed a debt Cancellation Agreement with the Government of Japan. Under the agreement dated 10 November 2006, an amount totalling US\$591,326 representing 100 per cent of the total principal outstanding as well as the interest accrued as at 1 December 2003 was written-off. This amount will be reflected in the Statement of Public Debt for the year 2006.

44. The Internal Debt has also increased by G\$1.863 billion from G\$114.614 billion to G\$116.477 billion due mainly to an increase in outstanding treasury bills from \$47.969 billion to \$49.907 billion. In 2004, the Internal Debt had decreased by G\$1.929 billion. The payment of interest on the internal debt totalled \$2.918 billion. Interest on Treasury Bills amounted to \$1.979 billion while interest on debentures and bonds totalled \$938.346M.

STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND

45. 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.

46. The Statement of Outstanding Loans and Advances made from the Consolidated Fund as at 31 December 2005 reflected a balance of \$6.647 billion of which the following are main loans. However, this statement does not include loans totalling \$105M granted in 2004 to Aroraima Mining Company and the Hand-in-Hand Trust Corporation.

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

47. 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 Enterprise, the probability of Government's recovery of the loans granted to LINMINE, appears to be very remote. 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.

48. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of Outstanding Loans and Advances made from the Consolidated Fund could not be satisfactorily determined.

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

49. 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.

50. The Statement of Statutory Expenditure for 2005 is summarised below with comparative figures for the preceding two years:

Description	2005 \$'000	2004 \$'000	2003 \$'000
Internal Debt - Principal	17,181	34,247	49,834
" " - Interest	2,917,179	2,949,553	2,956,665
External Debt – Principal	2,137,324	3,519,174	2,437,905
" " - Interest	1,435,884	1,531,667	2,345,153
Sub-Total	6,507,568	8,034,641	7,789,557
Constitutional Offices	391,522	381,277	318,320
Pensions & Gratuities	1,532,169	1,454,544	1,119,692
Payments to Dependants' Pension Fund	10,500	30,000	5,257
Total Statutory Expenditure	8,441,759	9,900,462	9,232,826

51. As can be noted, the repayment and servicing of the Public Debt (internal and external) decreased by \$1.527 billion or 19.01% from \$8.035 billion to \$6.508 billion, compared with an increase of \$245.084M in 2004. This was due mainly to a decrease of \$1.382 billion in the repayment of external principal. Expressed as a percentage of current revenues, the repayment and servicing of the Public Debt in 2005 represented 10.63% of current revenue, compared with 14.02% and 16.02% in 2004 and 2003, respectively.

52. Interest charges relating to the servicing of the Public Debt totalled \$4.353 billion, representing 66.89% of the total payments thereof, compared with \$4.481 billion or 55.77% in 2004. In 2003, 68.06% of the repayment and servicing of the Public Debt represented interest charges. In other words, over the last three years interest charges averaged 63.57% of the total payments made in respect of the repayment and servicing of the Public Debt. For further details on the servicing of the Public Debt, please refer to paragraphs 41 and 45 above.

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONTINGENCIES FUND

53. Pursuant to Article 220 of the Constitution, a Contingencies Fund is required to be established as a sub-fund of the Consolidated Fund. This fund, funded out of the Consolidated Fund, is not to exceed in aggregate two per cent of the estimated annual expenditure of the last preceding fiscal year.

54. 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.

55. According to the Statement of Receipts and Payments of the Contingencies Fund for the year ended 31 December 2005, total payments of the Fund amounted to \$5.865 billion, compared with \$2.647 billion in 2004, an increase of \$3.218 billion. Total receipts from the Consolidated Fund amounted to \$5.856 billion, as against \$1.188 billion in 2004, an increase of \$4.668 billion. This gives an excess of payments over receipts of \$9M. The following is a summary of the payments made from the Contingencies Fund for the period under review, of which twenty five totalling \$1.468 billion remained outstanding as at 31 December 2005:

Description	№ of Advances	Amount \$'000
Ministry of Finance	14	2,823,735
Ministry of Public Works	17	1,187,495
Ministry of Housing	1	450,000
Ministry of Agriculture	2	432,361
Guyana Elections Commission	3	286,617
Guyana Defence Force	12	216,252
Ministry of Home Affairs	8	140,697
Ministry of Health	4	117,160
Office of the President	6	74,160
Ministry of Education	1	33,000
Region № 1	35	32,638
Parliament Office	3	24,166
Region № 9	3	20,800
Others	7	25,651
Total	116	5,864,732

56. In addition, it was noted that nineteen advances totalling \$37.634M granted during the period 1986 to 1995 and still outstanding as at 31 December 2005. 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.

57. In my previous Reports, 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.

Recommendation: 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. (2005/06)

58. According to Section 41(4) of 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. The estimated expenditure for 2004 was \$75.760 billion and outstanding advances from the Fund at any time during 2005 should not have exceeded \$1.515 billion. Audit checks revealed that advances totalling \$5.865 billion were issued during the period under review of which, \$4.397 billion were cleared by way of supplementary provisions.

59. 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 granting of such advances.

60. 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	Civil works undertaken in housing schemes	450,000
Ministry of Public Works	Construction of street lighting	120,000
Ministry of Home Affairs	“ “ police stations	46,100
Ministry of Public Works	Market improvement project	35,800
Ministry of Education	Construction of secondary school	33,000
Region № 1	Payment of previous year accounts	24,637
Ministry of Human Services	Purchase of vehicle	6,123
Ministry of Finance	“ “ “	5,200
Public Service Ministry	Repairs and rehab. to the PSM building	5,000
Ministry of Legal Affairs	Purchase of vehicle	4,145
Total		730,005

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

61. 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.

62. For the period under review, all amounts collected were deposited into the old Deposit Fund and no such Fund(s), as stated above, was established for the depositing of these monies.

Recommendation: The Audit Office recommends that the Minister of Finance complies with the requirement of the FMA Act in relation to the establishment of a Deposit Fund. (2005/07)

63. 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.

64. 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 was, 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.

65. The Statement of Deposit held by the Accountant General and Outstanding Advances made there from is summarised below:

Balances Held on Deposit	Amount \$'000
Held for Investments	1,335,529
" on behalf of Ministries/Departments/Regions	1,025,214
" " " " Dependants' Pension Fund	573,951
" " " " Sugar Industry Welfare Com.	50,691
Total	2,985,385

Outstanding Advances	Amount \$'000
Statutory Bodies	1,554,456
Guyana Gold Board	1,527,749
Crown Agents	152,238
Deposit Advance Warrants	125,167
Auto	113,740
Imprest	983,454
Personal	4,294
Total	4,461,098

66. As can be noted, the balance on the Deposits Fund as at 31 December 2005 was \$2.985 billion whilst the bank account reflected a balance of \$1.955 billion. During the period under review, the old Deposit Fund bank account ceased to be operational and a new account was not established. All payments relating to the Fund were made from the new Consolidated Fund bank account.

67. The amount of \$1.336 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 1994, 1980 and 1980 respectively and therefore it was not possible to properly verify the accuracy of the above amount using the entities' records.

68. 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 \$4.461 billion shown as advances outstanding as at 31 December 2005 could not be substantiated.

69. The Statement also includes an amount of \$573.951M 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.

70. 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 could not be satisfactorily determined.

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

71. According to Section 73 (2) (b) of the Fiscal Management and Accountability Act, the Minister shall include in the Consolidated Financial Statements “such other financial information relating to the fiscal year that the Minister deems necessary to present fairly the financial transactions and financial position of the State”.

72. 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.

73. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2005 reflects the financial position of the state and is summarised as follows. As can be noted, current assets totalled \$11.438 billion while current liabilities amounted to \$51.117 billion, resulting in a net current liability of \$62.555 billion. However, the Audit Office assessment of the balances held in special accounts which totalled \$7.126 billion and appeared to be transferable to the Consolidated Fund was not included in the Statement referred to above. Had these balances been included, the net current liability would have been \$55.429 billion.

	\$M	\$M
<u>Current Assets</u>		
Cash at Bank of Guyana in respect of Central Government Accounts	6,796	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(18,234)	(11,438)
<u>Less: Current Liabilities</u>		
90 days Treasury Bills	2,738	
180 days Treasury Bills	7,744	
360 days Treasury Bills	37,649	
	48,131	
Sugar Industry Labour Welfare, Rehabilitation, & Price Stabilisation Funds	1,336	
Miscellaneous deposits	1,025	
Dependants' Pension Fund and Sugar Industry Welfare Committee	625	51,117
Net Current Liability as at 31 December 2005		62,555

74. In relation to the amount of \$6.796 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 2005 \$M	Amount 2004 \$M
Consolidated Fund: 407 Account (New)	(13,812)	6,459
“ “ : 400 Account (Old)	(46,900)	(45,550)
Deposits Fund	1,956	1,955
Contingencies Fund	0	1,431
General Account	4,075	4,075
Non-Sub-Accounting Min/Dept.	9,812	9,586
Other Ministries/Departments' A/cs	6,661	11,039
Monetary Sterilisation Account	45,004	41,724
Total	6,796	11,234

75. There were differences between the general ledger balances as reported on the Statement of Current Assets and Liabilities of the Government and that found in the records of the Bank of Guyana. According to the records of the Bank, the 407 Account of the Consolidated Fund reflected a positive balance of \$6.098 billion as at 31 December 2005, as compared to a negative balance of \$13.812 billion shown on the statement. Similarly, in relation to the Monetary Sterilisation Account, the records of the Bank reflected a balance of \$44.968 billion as compared to a balance of \$45.004 billion reported on the Statement.

76. 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 have reflected a 'nil' balance. However, as noted above, the account reflected a balance of \$4.075 billion at the end of 2005. 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.

Recommendation: 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. (2005/08)

77. 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. Prior to 2004, 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 \$9.812 billion as at the end of 2005, 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.

Recommendation: The Audit Office again 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 the transfer to the Consolidated Fund. (2005/09)

78. In respect of the bank accounts of Other Ministries, Departments and Regions, the total of all the bank balances amounted to a balance of \$6.661 billion at the end of 2005, of which the following fourteen reflected balances in excess of \$100M:

Account №	Description	Amount \$'000
102	Accountant General Interest on Bonds	3,747,409
964	Government of Guyana OMAI Royalties	263,755
3114	Georgetown Magistrate Suitors	102,722
3034	C.O.P. Official-Bail A/c	135,175
3049	A/G Sub-Treasury – Region № 9	116,170
3119	A/G for New Nat. Lotteries A/c	214,898
3183	Min. of Housing & Water Low Income	161,451
3194	GRA Customs & Trade Administration	218,457
3197	GRA Customs & Trade Administration	120,945
3198	Guyana Revenue Authority	217,260
3215	Min. of Health Lotto Fund A/c	104,252
3200	GRA Refund of Revenue	226,417
3257	Basic Needs Trust Fund	148,316
4000	Registrar Supreme Court Execution Sale	114,048
Total		5,891,275

79. There were fifty nine inactive accounts with net balances totalling \$5.380 billion as at 31 December 2005. Forty one of these reflected overdrafts of \$685.006M. Shown below is a list of inactive accounts in overdraft (in excess of \$1M).

Account №	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
306	Regional Dev. Officer East Berbice Dist. A/c	2,855
444	Ministry of Foreign Affairs - Imprest A/c	51,635
506	Accountant General - Salaries A/c	1,946
861	Region № 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
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
3044	A/G Sub-Treasury Region № 4	5,189
3065	Secretary Teaching Service Commission	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		680,735

Recommendation: The Audit Office again 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 Consolidated Fund. In addition, given the passage of time and the difficulty that might be involved in investigating the reasons for the overdrafts, it is recommended that 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. (2005/10)

80. The majority of the new bank accounts established prior to 2004, 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 the above recommendations.

81. 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.

82. 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 were chargeable on and payable out of the revenues. It follows therefore that the proceeds from the issue of Treasury Bills, whether short-term or medium-term, were 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.

83. It would also appear that the issuing of medium-term Treasury Bills did 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.

84. As stated above, the Monetary Sterilisation Account reflected a balance of \$44.968 billion as at 31 December 2005, compared with \$41.724 billion as at 31 December 2004 and \$44.294 billion at the end of 2003. However, according to the Public Debt Statement, as at 31 December 2005, amounts totalling \$47.143 billion were outstanding in respect of medium-term Treasury Bills, giving an unexplained difference of \$2.175 billion.

85. Given the use of actual bank balances instead of cash book balances in some instances, the absence of reconciliation of the vast majority of Government bank accounts, incorrect recordings of current assets, and independent recordings of Other Liabilities totalling \$2.986 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 2005, could not be satisfactorily determined.

END OF YEAR BUDGET OUTCOME
AND RECONCILIATION REPORT (REVENUE)

86. The End of Year Budget Outcome and Reconciliation Report, as compared with the Estimates of Revenue, comprising both capital and current revenue, is summarised below with comparative figures for the two preceding years:

Description	2005 \$M	2004 \$M	2003 \$M
<u>Current Revenue</u>			
Revenue Actually Paid into Consolidated Fund	61,221,462	57,288,307	48,713,748
Estimates of Revenue	51,776,874	47,950,201	46,024,555
Over/(Under) the Estimates	9,444,588	9,338,106	2,689,193
<u>Capital Revenue</u>			
Revenue Actually Paid into Consolidated Fund	20,558,241	18,249,936	19,738,307
Estimates of Revenue	28,714,568	22,888,833	20,573,779
Over/(Under) the Estimates	(8,156,327)	(4,638,897)	(835,472)

87. 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, the reasons for the significant differences between the estimates of revenue and the actual amount of Government receipts received could not be ascertained

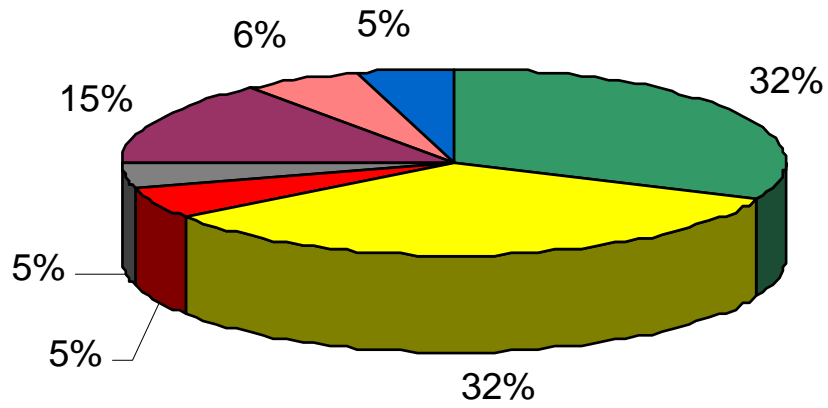
Accountant General's Response: The Accountant General explained that Ministries/ Departments/Regions were tardy in their submission of information requested which precluded its inclusion in the above report.

Recommendation: The Audit Office recommends that the Minister of Finance put measures in place to ensure that all necessary information are provided for audit examination in accordance with Section 68 (1) of the FMA Act. (2005/11)

88. The collection of both current and capital revenue for 2005 amounted to \$81.780 billion. Shown below is the actual collection for the fiscal year 2005 with comparative figures for the preceding year.

Classification	Actual Revenue Collection for 2005 \$M	Percentage of Total Revenue for 2005 %	Actual Revenue Collection for 2004 \$M
Customs and Trade Taxes	25,827	32	23,592
Internal Revenue	27,240	33	24,857
Other Tax Revenue	4,384	5	6,036
Miscellaneous Current Revenue	3,771	5	2,803
External Loans	11,891	15	12,095
External Grants	4,913	6	2,360
Miscellaneous Capital Revenue	3,754	5	3,795
	81,780	100	75,538

TOTAL REVENUE 2005
CLASSIFICATION BY REVENUE AREA



- Customs and Trade Taxes
- Internal Revenue
- Other Tax Revenue
- Miscellaneous Current Revenue
- External Loans
- External Grants
- Miscellaneous Capital Revenue

89. The collection of current revenue in 2005 exceeded projected levels by 18.24%, compared with excesses of 19.47%, and 5.84% in 2004 and 2003 respectively. Compared with 2004, total current revenue collections increased by \$3.933 billion or 6.87%. The increase resulted mainly from increases in the collection of taxes amounting to \$2.235 billion and \$2.382 billion from the Customs and Trade Administration and the Internal Revenue Department, respectively.

90. Proceeds from external loans fell short of the projected levels by \$8.110 billion or 40.55%, compared with a shortfall of \$6.874 billion or 44.88% in respect of 2004. Of the amount of \$20.001 billion budgeted as inflows from external loans, actual inflows amounted to \$11.891 billion. In relation to external grants, of the amount of \$6.090 billion budgeted, actual inflows amounted to \$4.913 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\$1.381M, equivalent to G\$279.216M, were disbursed by way of grants to various Government agencies. These were neither reflected in the Estimates of Revenue and Expenditure nor the Public Accounts for 2005.

Recommendation: 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, not only the UNDP but also other external funding agencies, and to record the related revenue and expenditure in the Public Accounts. (2005/12)

91. 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.

END OF YEAR BUDGET OUTCOME
AND RECONCILIATION REPORT (EXPENDITURE)

92. The End of Year Budget Outcome and Reconciliation Reports as compared with the Estimates of Expenditure, comprising both current and capital, is summarised below:

Description	2005 \$M
<u>Current Expenditure</u>	
Actual Expenditure	57,117,358
Approved Allotment	54,708,309
Over the Allotment	2,409,049
<u>Capital Expenditure</u>	
Actual Expenditure	35,142,803
Approved Allotment	31,723,300
Over the Allotment	3,419,503

93. As can be noted, current expenditure exceeded the approved allotment by \$2.409M or 4.40%. Capital expenditure also exceeded the approved allotment by \$3.420M or 10.78%. It should be noted that the approved allotment for current and capital expenditure refers to the annual estimates of expenditure as approved by the National Assembly.

94. 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, the reasons for the significant differences between the estimates of current and capital expenditure and the actual amount of expenditure made during the year could not be ascertained.

Accountant General's Response: The Accountant General explained that Ministries/ Departments/Regions were tardy in their submission of information requested which precluded its inclusion in the above report.

Recommendation: The Audit Office recommends that the Ministry of Finance put measures in place to ensure that all the necessary information are provided for audit examination in accordance with Section 68(1) of the FMA Act. (2005/13)

95. 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

96. 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. 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 table below reflects the contingent liabilities of the Government as shown in the statement:

Name of Government Agency	Lending Agency	Outstanding Liability \$'000	Remarks
Guyana Transport Services Ltd.	Bank of India	43,862	Entity no longer in existence.
Guyana Telecommunications Corporation	ITT World Comm. Inc.	134,415	According to Debt Management, creditor no longer exists.
Guyana National Co-operative Bank	Banco Nacional de Cuba	681,371	GOG has assumed responsibility for repayment of this debt.
Total		859,648	

97. In my previous Reports, the above liabilities were reflected in Statement of Outstanding Loans and Credits Guaranteed by the Government. The Audit Office had 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. As a result, the Audit Office does not consider the above-mentioned to be contingent liabilities of the Government.

Recommendation: 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. (2005/14)

AGENCY 01 & DIVISIONS 501 & 502
OFFICE OF THE PRESIDENT

Current Expenditure

98. An examination of the Salaries Registers revealed that four employees who have since resigned/services terminated were overpaid salaries totalling \$145,508. These officers received salaries after their resignation/termination dates and efforts are being made to have the amounts overpaid refunded.

99. An examination of the Registers of Contributions to the National Insurance Scheme (NIS) revealed that sixteen employees were not registered with the Scheme.

Office's Response: The Head of the Budget Agency explained that efforts were being made to have these officers registered.

Recommendation: Since registration with the Scheme has implications for social security and other benefits, the Audit Office recommends that efforts should be made to ensure that these employees be registered with the scheme promptly. (2005/15)

100. Amounts totalling \$11.968M were expended on Materials, Equipment and Supplies. The following is a breakdown of the expenditure:-

Description	Amount \$'000
Purchase of stationery	8,312
Printing of compliment slips, cards, booklets, etc.	1,608
Purchase of newspapers & magazines	1,279
Purchase of pharmaceuticals	288
Purchase of field materials	258
Advertisement	223
Total	11,968

101. The items purchased were received and properly brought to account except for eighteen purchases totalling \$965,509, which were not brought to account in the stores records. A similar observation was made for Janitorial and Cleaning Supplies, where four purchases totalling \$159,076 were not brought to account in the stores records. In the circumstance it could not be determine if value was received for the amount expended.

Recommendation: The Audit Office recommends that the Office adhere strictly to the requirements of the Stores Regulation and take appropriate steps to have all items purchased recorded in the stores records. (2005/16)

102. The maintenance costs of vehicles under the control of the Office continued to be high, with a slight increase from the previous year. For the period under review, ten vehicles incurred an average of \$549,419 in maintenance costs, compared with \$493,287 in the previous year.

Office's Response: The Head of the Budget Agency indicated that the maintenance costs of the Department's vehicles were now being more closely monitored.

103. Amounts totalling \$64.577M were expended on electricity charges in respect of forty four meters under the Office's control. However, the electricity register reflected expenditure amounting to \$72.352M, giving a difference of \$7.775M in excess of the amount expended. This was indicative of a failure to reconcile the register with the Appropriation Account, thus resulting in the difference.

Office's Response: The Head of the Budget Agency undertook to have the record reconciled.

104. Amounts totalling \$21.506M were expended on telephone charges for the Office's eighty nine landlines and twenty seven mobile phones. Amounts totalling \$5.480M were expended on overseas calls. However, the overseas telephone calls register was not properly written up with all pertinent information. As a result, it could not be determine whether recoveries were made for all private telephone calls.

Office's Response: The Head of the Budget Agency indicated that all overseas calls were properly monitored. He also undertook to ensure that the register was properly written up.

105. The sum of \$135.539M was expended on training as follows:-

Description	Amount \$'000
Allowances paid to local & overseas students	81,024
Airfare & transportation costs	19,105
Tuition & examination fees	19,012
Accommodation	9,978
Emoluments	2,954
Miscellaneous	3,466
Total	135,539

106. Included in the figure of \$81.024M were amounts totalling \$43.393M, which were expended by the Ministry of Amerindian Affairs. This expenditure relates to guardian, out of pocket, dorm and uniform allowances for two hundred and sixty eight students attending educational institutions, including the University of Guyana. The difference of \$37.631M was expended on maintenance, supplemental, clothing and incidental allowances in respect of three hundred and seventy two students studying in Cuba. The expenditure were verified as being incurred and properly brought to account.

107. Amounts totalling \$620.799M were expended on Subsidies and Contributions to Local Organisations. The following gives a breakdown of the expenditure:

Name of Organisation	Amount \$'000
Presidential Guard	163,513
National Parks Commission	80,344
Government Information Agency	79,985
Environmental Protection Agency	75,105
Institute of Applied Science & Technology	47,782
Guyana Office for Investment	46,000
National Communications Network	42,328
Guyana Energy Agency	38,784
Castellani House	16,545
Integrity Commission	10,861
Joint Intelligence Co-ordinating Centre	9,908
Land Registry	9,000
Amerindian Organisations	644
Total	620,799

108. 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.

Recommendation: 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. (2005/17)

109. In relation to the Presidential Guard an amount of \$3.585M was paid to a local firm to acquire items for military kit, arms and ammunition. However, up to the time of reporting in March 2007, the order was not satisfied. Nevertheless, outstanding items for the year 2004 were delivered in August 2006. In addition, six payments totalling \$3.480M were expended on purchase of office equipment and payment of telephone charges for the Office of the President. These amounts were misallocated and would have been more suitable charged under Telephone Charges and Purchase of Equipment. However, the amounts expended were properly brought to account, while the items purchased were received and inventoried.

110. 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	2005	Audit report for 2006 to be finalised.
2	Guyana Office for Investment	2004	Audit for 2005 to be finalised.
3	Environmental Protection Agency	2004	Audit for 2005 to be finalised.
4	Guyana Energy Agency	2002	Corrected Financial Statements for 2003 to be submitted.
5	Guyana Natural Resources Agency	2002	Corrected Financial Statements for 2003 to be submitted.
6	Institute of Applied Science & Technology	2002	Financial Statements submitted for 2003 & 2004 and audit to commence.
7	Integrity Commission	2002	Awaiting Financial Statements
8	Guyana Lands and Surveys Commission	2002	Audit reports for 2003 to 2005 to be finalised.
9	Guyana Television Broadcasting Co. Ltd	2003	Awaiting Management Letter response for 2004.
10	Government Information Agency	2003	Audit report for 2004 to be finalised.

111. It is a requirement under Section 80 of the FMA 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.

Recommendation: 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 FMA Act. (2005/18)

Capital Expenditure

Subhead 12002 - Office and Residence of the President

112. The provision of \$24M includes rehabilitation works to Building C – Phase 11, Security Accommodation at State House, revetment works at the Office of the President, completion of Building B – Presidential Complex and Forshaw Street Residence. Amounts totalling \$23.427M were expended, as follows: -

Description	Amount \$'000
Presidential Office Complex	6,809
Foreshaw Street Residence	4,401
Presidential Complex – Building C	4,302
Presidential Guard Barrack	3,300
Rehabilitation to Building B	2,074
Installation of transformer – Building B & C	1,876
Electrical works at State House	665
Total	23,427

113. As can be noted, all works budgeted for were undertaken during the period. The sum of \$6.809M was expended on revetment works at the Presidential Office Complex. The contract was awarded by the National Procurement and Tender Administration Board (hereinafter referred to as the NPTAB) in the sum of \$7.996M to the second lowest of nine bidders against the Engineer's estimate of \$11.064M. Seven of the bidders were below the Engineer's estimate. The lowest bid of \$7.415M was considered far below the Engineer's estimate. As at 31 December 2005, amounts totalling \$6.809M were paid to the contractor for works completed. The work was completed and physically verified.

114. The sum of \$4.401M was expended on rehabilitation works to Foreshaw Street Residence and purchase of two air condition units. The contract for rehabilitation works was awarded in 2004 in the sum of \$5.279M. There was an approved variation of \$3.359M revising the contract sum to \$8.638M. As at 31 December 2004, amounts totalling \$5.572M were expended, while amounts totalling \$3.841M were paid to the contractor for the period under review bringing the total payment to \$9.413M. Variation approval for the sum of \$0.775M was not presented for audit verification. The difference of \$560,000 was expended on the supply and installation of two air conditioning units. The works were completed and physically verified while the purchases were received and properly brought to account.

115. The sum of \$4.302M was expended on rehabilitation and electrical works to the lower floor of building C in the Presidential Complex. The contract for rehabilitation works was adjudicated by the NPTAB to the lowest bidder, while electrical works were approved by a waiver of Tender Board Procedures. The contractors were paid the full amounts for works completed. The works were completed and physically verified.

116. In relation to the Presidential Guard Barrack, NPTAB awarded the contract for rehabilitation works to the lowest of ten bidders in the sum of \$2.273M against the Engineer's estimate of \$2.899M. Additional works were budgeted for in the sum of \$3.819M for which variation approval was not seen, giving a revised contract sum of \$6.092M. For the period under review amounts totalling \$3.300M were paid to the contractor. At the time of physical verification the works were not completed.

117. The amount of \$2.074M was expended on rehabilitation and electrical works to Building B in the Presidential Complex. The contract for rehabilitation works was awarded in 2004 for the sum of \$4.336M. There was an approved variation in 2004 for \$1.799M, revising the contract sum to \$6.135M, of which \$5.661M was paid. In 2005, a second variation was approved in the sum of \$819,760, revising the contract sum to \$6.955M. For the period under review amounts totalling \$910,000 were paid to the contractor, giving a total of \$6.571M received by the contractor. The works were completed and physically verified.

118. With regards to electrical works to Building B, the NPTAB approved a waiver in the sum of \$1.164M. The contractor was paid the full amount for works completed. However, a schedule of works was not presented for electrical works and our Engineer was unable to determine whether the works confirmed with the specification of the contract.

119. With regards to the installation of a transformer to building B, a waiver was approved by the NPTAB in the sum of \$1.876M. The full amount was paid to the contractor for works completed. In relation to electrical works at State House, two contracts were approved by the Head of the Budget Agency to the same contractor. The works were completed and physically verified.

Subhead 17001 - Minor Works

120. The amount of \$50M was allocated for activities that are critical and essential to national development. Amounts totalling \$49.987M were expended as follows: -

Description	Amount \$'000
Contributions and Gifts to Organisation/Individuals	31,153
Purchase of equipment and furniture	4,701
Hotel accommodation, transportation, airfares, etc	4,627
Catering services	4,125
Installation of AC units	1,159
Rental of chairs, tables and PA system	1,111
Miscellaneous payments	3,111
Total	49,987

121. Included in the amount of \$49.987M expended on minor works, were seven payments totalling \$2.839M, which had no acknowledgement signature affixed on the payment voucher. In the absence of these signatures, it could not be determined whether the amounts were actually received by the payees.

Recommendation: The Audit Office recommends that the Office of the President make a special effort to ensure that all payments made are acknowledged by the payee. (2005/19)

Subhead 24001 - Land Transport

122. An amount of \$6.600M was allocated to purchase two vehicles. A Supplementary Provision of \$2.306M was approved for the acquisition of a mini bus increasing the allocation to \$8.906M. Sums totalling \$8.324M were expended on one Toyota Land Cruiser which cost \$3M, a Toyota Hilux valued at \$2.424M, a Toyota Hiace mini bus for \$1.890M and a Toyota motor car, which cost \$1M. The purchases were all awarded by the NPTAB to the lowest bidders. However, it was observed that the mini bus was registered in the name of the Government Information Agency instead of the Office of the President. Nonetheless, the vehicles were verified as being received and inventoried.

Subhead 25001 - Purchase of Equipment

123. The sum of \$12.500M included the purchase of air conditioning units, refurbishing and installing cubicles and furnishing for the Villa. Contingency Fund Advance in the sum of \$1.200M was allocated for the acquisition of office furnishing, revising the allocation to \$13.700M. Amounts totalling \$13.699M were expended on the following: -

Description	Amount \$'000
22 Air conditioning units	5,590
Office equipment	4,107
Office furniture	4,002
Total	13,699

124. In relation to the air conditioning units, amounts totalling \$5.590M were expended on the purchase of twenty two AC units. The NPTAB approved the sum of \$4.740M for the purchase of nineteen air conditioning units, while the other three units, which cost \$850,000, were approved by Ministerial Tender Board. However, the items purchased were not brought to account in the stores records.

125. The sum of \$4.107M was expended on the purchase of a photocopier, a shredding machine, two paper shredders, two computers with UPS and printers, one camera, two printers, two fans and a fax machine. The NPTAB and Head of the Budget Agency approved the purchases. The items purchased were received and brought to account except for one stabiliser, printer, fax machine, paper shredder, IBM Information System and two computers totalling \$3.030M which were not brought to account in the stores records. In addition, one printer, two computers and accessories valued at \$688,704 were not identified for audit verification.

126. As can be noted, no furnishing was bought for the Villa as stated in the profile. However, amounts totalling \$4.002M were expended on the purchase of office furniture for the Office of the President and State House for which an approval for a change in programme was not seen. Nevertheless, the purchases were approved by the relevant tender boards and were received and properly brought to account except for one book shelf, desk, twenty five chairs, four partitions and cubicles totalling \$3.980M, which were not recorded in the stores records. Also, one table, one book shelf, three desks, three chairs and four partition walls totalling \$324,940 were not identified for audit verification.

Recommendation: The Audit Office recommends that the Office of the President take appropriate measures to ensure that items purchased are presented for audit verification and are properly brought to account and inventoried. (2005/20)

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

127. An amount of \$3.678M was allocated for the renovation of offices, purchase of computers and air conditioning units. Amounts totalling \$3.679M were expended as follows:

Description	Amount \$'000
Renovation of offices	2,802
Purchase of 2 air conditioning units	530
Purchase of office equipment	347
Total	3,679

128. Included in the sum of \$2.802M are sums totalling \$2.054M, which was expended on the construction of eight partition walls for which a change in programme and Tender Board approvals were not seen. The difference of \$748,432 was utilised for the purchase of building materials and labour cost for the renovation of offices. The amounts of \$530,000 and \$346,748 were expended on two air condition units, two computers, one printer, a CPU and one UPS. The items purchased were received, and properly brought to account. In addition, the items were marked and inventoried as was recommended in my previous report.

Recommendation: The Audit Office recommends that GO-INVEST adhere strictly to the requirements of the Procurement Board regulations regarding competitive bidding and acquiring change in programme approvals for works carried out that were not budgeted for. (2005/21)

Subhead 34003 - Environmental Protection Agency (EPA)

129. The sum of \$4M was provided for the extension of offices. According to the Capital Appropriation Account amounts totalling \$0.800M were expended. However, an examination of the records of the EPA revealed that \$0.800M was refunded to the Office of the President on the 14 November 2005.

Agency's Response: The Accountant explained that due to the relocation of the office to another location there was no need for extension works to be carried out, resulting in the amount being refunded. As a result, the Appropriation Account would be overstated by this amount.

Subhead 34006 - National Parks Commission

130. The sum of \$4M was allocated for the purchase of a generator for the zoological park, photocopier, computer, radio sets, slasher, chainsaws and brush cutters. The full amount was expended on one standby generator, a slasher, four radio sets, four brush cutters, one chain saw, a photocopier, computer and accessories. The purchases were all approved by the relevant Tender Boards and the items purchased were received and properly brought to account.

131. The amount of \$1.742M retained by the Commission for the year 2004 was utilised for the purchase of a Hilux double cab pick-up. The vehicle was received on the 8 March 2006 and was verified with the registration as being the property of the National Parks Commission.

Subhead 34007 - Government Information Agency

132. The amount of \$5M was allocated for the purchase of a vehicle, cameras, computers and air conditioning units. The full amount was expended on the purchase a Hilux double cab pick-up, seven cameras with accessories, one microphone system and accessories, four hundred digital tapes, one computer, printer and air conditioning unit. However, there was no evidence that Tender Board Procedures were followed for the purchase of the vehicle and the microphone system, which cost \$2M and \$993,562 respectively. Nonetheless, the items purchased were verified as having being received and properly brought to account.

Subhead 34008 - Guyana Energy Agency

133. The sum of \$2.900M was allocated for the construction of a fire escape stairway and the purchase of safety device. The entire amount was expended on the construction of emergency stairway and guard hut and purchase of safety equipment. In relation to the construction of the emergency stairway, the contract was approved by the Agency Board in the sum of \$2M to the lowest of four bidders. However, the works were completed at a cost of \$1.500M. The difference of \$500,000 was expended for the construction of the guard hut. The safety equipment costing \$900,000 were verified as being received and properly brought to account in the books. The works were completed and physically verified.

Subhead 34009 - Public Management Modernisation Programme

134. The sum of \$16M was provided for improving the capacity of the Public Service Ministry, reviewing and revising public service rules and regulations and provision for training. Amounts totalling \$915,492 was expended on employment cost for three employees of the Project, administrative cost and purchase of overhead cupboards. An amount of \$15M was refunded to the Accountant General on the 31 December 2005, while the unspent balance of \$84,508 was retained by the Project. As a result, the expenditure in the Capital Appropriation Account was overstated by \$15.084M.

135. The Public Management Modernisation Programme (PMMP) started operation in October 2005 and was financed by the International Development Bank and the Government of Guyana. It was designed to improve public management efficiency, transparency and accountability in the Government of Guyana, including its Semi-Autonomous Agencies. The specific objectives of this operation were to (i) strengthen public service management and the Public Service Ministry (PSM) institutional capacity; (ii) improve accountability mechanisms for statutory bodies; and (iii) identify the long-term challenges for the State reform process in Guyana and promote consensus building for the related strategies.

Subhead 44016 - Public Sector Technical Assistance Credit

136. The sum of \$100M was provided for capacity building to meet the objectives of the Poverty Reduction Strategy Paper (PRSP) and provision for poverty reduction support activities. A Supplementary Provision in the sum of \$108M was approved to accommodate additional inflows for the year 2005, revising the allocation to \$208M. According to the Appropriation Account the full amount was expended.

137. A review of the financial statements of the project revealed that amounts totalling \$271.854M were expended on consultancy services and the purchase of sixteen computers, two servers, stationery, office furniture and equipment. There was therefore a difference of \$63.854M, 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.

138. The Public Sector Technical Assistance Credit (PSTAC) was financed by the International Development Association (IDA) and the Government of Guyana and subject to separate report and audit. The 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 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.

Subhead 45012 - National Communication Network

139. The allocation of \$25M was approved for the purchase of production and office equipment and furniture for the expansion and upgrading programme. A Supplementary Provision in the sum of \$30M was approved to meet expenditure associated with the upgrade, expansion and repairs to equipment, thus revising the allocation to \$55M. Amounts totalling \$55.132M were expended as follows, of which \$132,000 was met from funds of the Network.

Description	Amount \$'000
Purchase of transmitters	14,830
Purchase and installation of AC units	10,616
Purchase of studio equipment	8,801
Construction of transmitter hut	6,492
Erection of towers – 400 feet	5,416
Purchase and installation of generator	4,751
Electrical works	4,226
Total	55,132

140. It was observed that Tender Board Procedures were not followed for items purchased and services rendered. Amounts totalling \$14.830M were expended on the purchase of three transmitters for Georgetown and Berbice National Communications Network (NCN) transmission Centres. In relation of the purchase and installation of AC units, three air conditioning units were acquired at a cost of \$1.625M, while the difference of \$8.991M was expended on electrical and installation works carried out.

141. Amounts totalling \$8.801M were expended on purchases including four intercoms, two multimeters, eight video mixers, two cassette decks, 100 watts amplifiers, two generators and two editing recorders, to increase its operational efficiency. The items purchased were received, but were not inventoried nor marked to identify them as the property of NCN.

142. With relation to the construction of the transmitter hut, amounts totalling \$6.492M were expended on the construction and electrical works. A contract was awarded in the sum of \$3.546M for construction of the transmitter hut and the contractor was paid the full amounts for works completed. The difference of \$2.946M was expended on electrical works. The other payments for the erection of 400ft tower, purchase and installation of generator and electrical works to radio studios and the new building were verified as being properly incurred and brought to account.

Recommendation: The Audit Office recommends that the National Communications Network: -

- (a) adhere strictly to the requirements of the Tender Board procedures regarding competitive bidding procedures and adjudication at the appropriate authority levels; and
- (b) ensure that all assets acquired are inventoried and marked to identify them as the property of NCN in order to facilitate proper accountability at all times.
(2005/22)

Lands and Surveys Commission

Subhead 33001 - Geodetic Surveys

143. The sum of \$6.5M was provided for establishing and re-establishing control marks in coastal and hinterland areas. According to the Appropriation Account the full amount was expended. An examination of the accounting records revealed that amounts totalling \$5.248M were expended on geodetic surveys in Administrative Regions 2, 3, 4, 5, 6 and 9. In this regard, the expenditure was incurred on transportation costs, medical and field supplies for the execution of the works. The unspent balance of \$1.252M was retained by the Commission. This amount should have been refunded to the Office of the President to be paid over to the Consolidated Fund. As a result, the expenditure in the Capital Appropriation Account would be overstated by this amount.

Subhead 33002 - National Land Registration

144. The amount of \$30M was allocated for the execution of cadastral, occupational and topographical surveys in all regions for the purpose of land titling. The full amount was expended, as follows:-

Description	Amount \$'000
Rental of equipment	14,643
Topographic, occupational & cadastral surveys	12,628
Accommodation and meals	2,665
Purchase of field materials	78
Total	30,014

145. The amount of \$14.643M was expended on rental of surveying equipment used for carrying out cadastral surveys in six administrative regions. In relation to topographic, occupational and cadastral surveys, amounts totalling \$12.628M were expended on salaries, travelling and subsistence to nine field officers and ten contractors who carried out surveys in Regions № 1, 3, 4, 6, 7 and 10, over the years 2001 to 2005. In relation to accommodation and meals, amounts totalling \$2.665M were expended by field officers who conducted surveys in the six regions stated above. The field materials purchased were received and properly brought to account.

Subhead 33003 - Lands and Surveys

146. The sum of \$29.950M included the provision for land regularisation and purchase of equipment. According to the Appropriation Account the full amount was expended. However, an examination of the accounting records at the Commission revealed that sums totalling \$29.195M were expended as shown below and the unspent balance of \$755,000 was not refunded to the Office of the President to be paid over to the Consolidated Fund resulting the Appropriation Account being over stated by this amount.

Description	Amount \$'000
Technical Corporation	19,250
Purchase of 12 computers and accessories	3,025
Office furniture and equipment	3,447
Surveying equipment and chain saws	1,804
Purchase of 2 outboard engines and boat	1,457
Other equipment	212
Total	29,195

147. The amount of \$19.250M represents specific funding from D.F.I.D. (UK) grand aid for capital projects. Sums totalling \$3.025M were expended on the purchase of twelve computers, one printer, and two UPS. In relation to the acquisition of office furniture and equipment, surveying equipment, outboard engines, boat and other equipment, Tender Board procedures were adhered to for the purchases. The expenditure was properly incurred, all items purchased were received and brought to account except for one welding machine, UPS back up, safe, chainsaw, speaker phone and an executive chair totalling \$401,612, which were not brought to account in the stores records.

Recommendation: The Audit Office recommends that the Commission take appropriate measures to have all unspent balances refunded to the Office of the President to be paid over to the Consolidated Fund at the end of the year and have all items purchased inventoried. (2005/23)

Wildlife Division

148. 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 Environmental Protection Agency (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. To date, the revenues, expenditures, assets and liabilities of the Wildlife Division were not reflected in the accounts of the EPA. 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

Vehicle Spares and Services

149. Amounts totalling \$3.690M were expended on vehicle spares and services, of which amounts totalling \$3.040M were expended in respect of thirty three contracts awarded to six contractors for repairs to five vehicles. An analysis carried out by the Audit Office revealed high maintenance costs incurred in respect of the following vehicles during the years 2003 to 2005.

Office's Response: The Head of the Budget Agency explained that the requests to the Ministry of Finance for funds to purchase new vehicles have not been favourable.

Vehicle №	2003 \$'000	2004 \$'000	2005 \$'000	Total \$'000
PEE 7511	404	337	843	1,584
PEE 236	858	433	842	2,133
PHH 4396	1,148	1,095	1,175	3,418
Total	2,410	1,865	2,860	7,135

Recommendation: The Audit Office once again 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. (2005/24)

AGENCY 03 & DIVISION 526
MINISTRY OF FINANCE

Programme 1 - Ministry Administration

Current Expenditure

150. The Ministry operated at a level significantly below its authorised staffing. For the period under review, the authorised staffing was 193 while actual staff in place as at December 2005 totalled 85, giving a vacancy rate of 56%. 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.

151. Amounts totalling \$1.425 billion were expended on the Revision of Wages and Salaries. However, there was a difference of \$11M between the amounts reflected on the Appropriation Account and the sum of \$1.414 billion reflected in the warrants issued file. In addition, at the time of reporting, sixty one warrants totalling \$458.222M were not cleared by Ministries/Departments/Regions.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to carefully monitor the status of all warrants issued in order to ensure that they are cleared at the end of the year. (2005/25)

152. A Register of Contributors to the National Insurance Scheme (NIS) was not maintained for the period under review. However, alternative audit checks revealed that a total of sixty eight officers were without NIS numbers, indicating that some of these employees may not have been registered with the Scheme.

Recommendation: 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. (2005/26)

153. According to the National Insurance 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, in that, on twenty four occasions payments were made on average three months later than required, resulting in the imposition of penalties totalling \$1.429M by the Scheme.

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that all amounts are paid over to the Scheme within the stipulated time. (2005/27)

154. Two hundred and forty nine vouchers for a total of \$132.228M did not contain supporting documentation, in that bills, receipts, etc were not attached. In the circumstances, a proper examination of the expenditure could not be carried out in order to determine whether value was received for monies spent.

Recommendation: The Audit Office recommends that the Ministry make a special effort to locate the supporting documentation and present them for audit examination. (2005/28)

155. Amounts totalling \$5.818 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	2004 \$'000	2005 \$'000	Increase/ (Decrease) \$'000
<u>Local Organisations</u>			
GRDB	2,852,097	1,300,140	(1,551,957)
Guyana Revenue Authority	1,098,219	1,900,405	802,186
State Planning Secretariat, CANU, NPTAB	1,145,410	301,775	(843,635)
Statistical Bureau	83,697	86,475	2,778
Commission of Insurance	1,500	2,000	500
Guyana Co-op. Financial Services	9,127	10,721	1,594
NDMA	20,575	23,304	2,729
LINMINE	1,068,641	1,438,582	369,941
Ethnic Relations Commission	29,645	58,995	29,350
Aroaima Mining Company	NIL	245,975	245,975
GASCI	NIL	6,306	6,306
Guyana Securities Council	NIL	2,500	22,500
Rice Producers Association	NIL	400,000	400,000
	6,308,911	5,797,178	(511,733)
<u>International Organisations</u>			
ACP	25,841	20,563	5,278
Total	6,334,752	5,817,741	(517,011)

156. The amount of \$4.177 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 limited as this system had been in place since the 1980's.

157. 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”.

158. Amounts totalling \$388.250M were expended to meet the cost of operations of the State Planning Secretariat, Customs Anti Narcotics Unit (CANU), National Procurement and Tender Administration Board 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 categorised 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.

159. 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.

Recommendation: The Audit Office again 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 Department. (2005/29)

Recommendation: 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. (2005/30)

160. 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 sixty five persons. However, only thirty five officers were attached to it. The remaining thirty 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. These matters were drawn to attention in previous reports.

Ministry’s Response: The Ministry explained 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.

161. However, it should be noted that 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 fourteen years in arrears in terms of financial reporting.

Recommendation: The Audit Office again recommends that the Ministry of Finance take steps to formally dissolve the State Planning Commission and to produce financial statements for the period 1992-2005 for audit examination. (2005/31)

162. The Guyana Lottery Commission was established by Cabinet Decision № CP(96) 8:2:U dated 20 August 1996, and is subject to separate financial reporting and audit. An examination of the records of the Commission for 2005 revealed that amounts totalling \$216.081M were received as licences fees by the Commission, while amounts totalling \$348.794M were expended. The excess expenditure of \$132.713M was met from the funds of the Commission. The following is a breakdown of the payments made:

Ministry/Department/Region	Amount \$'000	Remarks
Ministry of Culture, Youth & Sports	133,438	Rehabilitation of the National Cultural Centre, independence anniversary activities, consultancy services for World Cup Cricket Stadium, president youth award and other miscellaneous expenses.
Ministry of Amerindian Affairs	59,193	Activities conducted during Amerindian heritage month & youth initiative projects in Region 9.
Ministry of Housing	45,110	Implementation of Durban Park Dev. Project.
President's Youth Choice Project	35,259	Construction and rehabilitation works in Regions 2-6 & 10, payment for security and consultancy services and administration expenses.
Ministry of Public Works	24,737	Site Preparation for World Cup Cricket.
National Communication Network	13,225	Airing of Test Cricket in 2005 & transfer to media agency.
UNICEF	10,081	Relief for Tsunami Victims.
Office of the President	8,437	Support for youth festival in Caracas.
Guyana Red Cross	6,800	Relief for victims of hurricane Katrina.
Guyana National Newspaper	5,000	Transfer to media agency.
Georgetown Football League	4,000	Promoting & hosting 2005 Knockout Tournament.
Guyana World Cup Inc.	1,169	World Cup Cricket Activities.
Government Information Agency	1,000	Transfer to media agency.

Ministry/Department/Region	Amount \$'000	Remarks
National Youth Parliament Secretariat	250	Youth Parliament.
Others	1,095	Administrative cost of the Commission.
Total	348,794	

163. All of the above expenditure were 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.

164. The last set of audited accounts of the Guyana Lottery Commission was for the year 2004. At the time of reporting, the accounts for the year 2005 were received and the audit was in progress.

Capital Expenditure

Subhead 12022 - Buildings

165. The sum of \$2M was allocated for the rehabilitation of the Ministry's main building including rehabilitation of the roof. The contract for the tiling of the ground floor of the Ministry's building was awarded by the NPTAB in the sum of \$1.999M. As at 31 December 2005, the full amount was paid to the contractor and the works were completed and physically verified.

Subhead 19004 - Basic Needs Trust Fund

166. The sum of \$605M was allocated for (a) construction of roads, schools, hospitals, water and sanitation, and drainage and irrigation systems and (b) skills training. A Supplementary Provision of \$40M, to meet additional counterpart funding, increased the allocation to \$645M. According to the Appropriation Account, the full amount was expended.

167. 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 \$518.240M, giving a difference of \$126.760M. The following is a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation, construction & extension of schools etc.	133,131
“ of roads, streets, drains, culverts etc.	77,306
“ & construction of water supply systems	157,817
“ & rehabilitation of health centre, outpost, dental clinic & hospital	71,283
Construction of Charity Market, bridge & car park	39,633
Extension of Rosignol Market	12,024
Administrative expenses & purchase of office equipment	27,046
Total	518,240

168. The schools and living quarters rehabilitated/constructed/extended were located in Regions 1 - 6 and 9. Eighteen contracts valued at \$297.143M were awarded during the period 2004 - 2005 for the rehabilitation/construction/extension of four living quarters, thirteen schools and three skills training centres. As at 31 December 2004, amounts totalling \$58.298M were paid to the contractors. During the period under review, amounts totalling \$133.131M were paid to the contractors. At the time of reporting, fourteen contracts valued at \$192.992M were completed.

169. Twenty four contracts totalling \$170.604M were awarded during the period 2004 - 2005 for the rehabilitation of roads, streets, drains, bridges and the construction of culverts and footpaths in Regions 2 - 6 and 10. There were eight approved variations valued at \$5.425M giving a total revised contract sum of \$176.029M. As at 31 December 2004 amounts totalling \$44.830M were paid to the contractors. During the period under review, the contractors were paid amounts totalling \$77.306M and twenty one contracts valued at \$151.450M were completed.

170. In relation to the rehabilitation/construction of water supply systems in Regions 2 – 6, 9 and 10, forty one contracts valued at \$231.061M were awarded in 2004 and 2005. There were six approved variations totalling \$3.302M, giving a total revised contract sum of \$234.363M. As at 31 December 2004, amounts totalling \$54.956M were paid to the contractors. During the period under review, the contractors were paid amounts totalling \$157.817 for works completed. At the time of reporting, thirty nine contracts valued at \$221.601M were completed and physically verified.

171. Nine contracts totalling \$193.934M were awarded in 2004 and 2005 for the construction of health centres, hospitals, health posts, mortuary and dental clinic in Regions 1 - 4, 6, 8 & 9. The contractors were paid amounts totalling \$16.463M as at 31 December 2004. During period under review, the contractors were paid sums amounting to \$71.283M. Six contracts totalling \$51.547M were completed at the time of reporting, and physically verified.

172. In relation to the construction of the Charity market, bridge & car park, three contracts totalling \$68.891M were awarded in 2004 and 2005. There was an approved variation of \$894,925 bringing the total revised contract sum to \$69.786M. During the period under review, amounts totalling \$39.633M were paid to the contractors. At the time of reporting, the works were completed.

173. The contract for the extension of the Rosignol Market was awarded in the sum of \$22.634M. The contractor was paid amounts totalling \$12.024M during the period under review. At the time of reporting, the works were completed and physically verified.

174. The amount of \$26.796M was expended to pay wages and salaries, other administrative expenses, purchase of equipment, fuel and lubricants. The amounts expended were supported by adequate documentation.

Subhead 19019 - Towns Development

175. An amount of \$174.322M was provided for (a) design of the towns' development project (b) infrastructural development, institutional strengthening and supervision services and (c) training for technical personnel, NDC officials and local management committees. According to the Appropriation Account, the sum of \$14.842M was shown as having been expended. The Project is funded by the Caribbean Development Bank and is subject to separate financial reporting and audit. The amount was verified as having been received and was properly brought to account.

Subhead 24013 - Land Transport

176. The sum of \$6.7M was voted for the purchase of motor vehicles. A Supplementary Provision of \$5.2M for the purchase of a vehicle increased the allocation to \$11.9M. The sum of \$10.709M was expended to purchase a Nissan Pathfinder and a double cab Hilux Pickup. The vehicles were verified as having been received and properly brought to account.

Subhead 25023 - Equipment

177. The sum of \$6M was allocated for purchases of furniture and equipment for the various Departments in the Ministry. Amounts totalling \$5.972M were expended to purchase computers, filing cabinets, air conditioning units, photocopier, printers, chairs, refrigerators, book shelves, camera, tables and fax machine. The items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 26012 - Statistical Bureau

178. The sum of \$88M was voted for (a) household income and expenditure survey (b) social statistics and policy analysis and (c) re-wiring of building. According to the Appropriation Account, amounts totalling \$72.050M were expended. An examination of the records of the Bureau showed expenditure totalling \$65.185M. The following is a breakdown of the expenditure:

Description	Amount \$'000
Social Statistics and Policy Analysis Project	60,000
Rental of building	1,800
National household budget survey advertisements	1,593
Travelling and accommodation	1,613
Miscellaneous	179
Total	65,185

179. As can be noted, there is a difference of \$6.865M between the amount shown on the Appropriation Account and that in the records of the Bureau. As a result, the above appropriation would be overstated by \$6.865M.

180. The sum of \$60M was allocated to the Social Statistics and Policy Analysis Project for the Institutional Strengthening of the Bureau of Statistics and upgrading of the data management and analysis in Social Sector Ministries.

181. The Project is funded jointly by the Government of Guyana and the Inter-American Development Bank under the Loan Agreement № 1516/SF-GY and is subject to separate financial reporting and audit. As at 31 December 2005, amounts totalling \$37.968M were expended on (a) administrative cost incurred by the Project Coordination Unit, (b) strengthening of the Bureau of Statistics, (c) Social Sector Ministries and (d) financial expenses.

Subhead 44005 - Student Loan Fund

182. The sum of \$450M was allocated for granting loans to those students who are desirous of pursuing tertiary level education. The full amount of \$450M was released to the Student Loan Agency and deposited in account № 993 at the Bank of Guyana. The programme commenced in 1994 and amounts totalling \$5.142 billion were paid over to the Loan Agency as at 31 December 2005. At the end of 2005, the balance on account № 993 was \$49.311M, indicating that sums totalling \$5.093 billion were paid over to the University on behalf of students who have entered into agreements with the Loan Agency.

Subhead 44007 - Poverty Programme

183. The sum of \$516.646M was voted for providing special support for the most vulnerable groups in the country and for community development projects. According to the Appropriation Account, the sum of \$511.658M was shown as having been expended. However, audit checks of the records of the Ministry revealed that Inter-Departmental Warrants totalling \$530.461M were issued to agencies, resulting in the Appropriation Account being understated by \$18.803M. The following amounts were shown as having been expended by way of transfer to the following agencies:

Ministry/Department/Region	Amount \$'000
Ministry of Amerindian Affairs	162,678
Office of the President	59,910
Ministry of Human Services	59,000
Ministry of Agriculture	26,000
Ministry of Housing & Water	20,650
Public Service Ministry	19,808
Ministry of Public Works and Communication	5,407
Ministry of Culture	3,750
Ministry of Local Government	3,478
Region 1	4,000
Region 2	23,813
Region 3	51,790
Region 4	1,200
Region 5	14,870
Region 6	44,220
Region 9	400
Region 10	28,499
Others	988
Total	530,461

184. During the period under review, a total of eighty seven warrants were issued to the above Ministries and Regions to undertake works on behalf of the Ministry. However, at the time of reporting, five warrants totalling \$8.044M were not cleared via financial returns.

Subhead 44013 - Institutional Strengthening (Equipment)

185. An amount of \$15M was allocated for the procurement of computers and accessories for government agencies. The sum of \$7.534M was expended on the purchase of twenty four computers and nineteen printers. The computers and printers were verified as having been received and were distributed to various Ministries/Departments.

Subhead 44014 - Public Sector Investment

186. Amounts totalling \$56M 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 computerised project management information 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 \$49.512M were expended.

187. 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 \$49.512M represents amount disbursed to the Project during the period under review.

Subhead 44015 - Fiscal & Financial Management Programme

188. The sum of \$340M was approved for (a) the modernisation of the Guyana Revenue Authority (b) strengthening of the Public Sector Financial Management system (c) Fiscal and Fiduciary Oversight and (d) provision for technical assistance, institutional strengthening and capacity building. A Supplementary Provision of \$65.385M, to accommodate additional inflows, increased the allocation to \$405.385M. According to the Appropriation Account, amounts totalling \$389.442M were expended.

189. 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 \$389.442M represents amount disbursed to the Project during the period under review.

Subhead 45003 - CDB

190. An amount of \$126M was voted to meet capital contribution to the Caribbean Development Bank. Amounts totalling \$43.586M were expended and verified as having been properly incurred.

Subhead 45004 - I.B.R.D.

191. No allocation was made under this sub-head in the original estimates for the period under review. However, a Supplementary Provision of \$64.301M was approved to meet the cost for capital subscription. Amounts totalling \$64.300M were expended and verified as having been properly incurred.

Subhead 45005 - Inter-American Investment Corporation

192. The sum of \$22M was voted for Guyana's capital contribution. Amounts totalling \$21.170M were expended and verified as having been properly incurred.

Subhead 45006 - Inter-American Development Bank

193. An amount of \$25.200M was voted to meet capital contribution to the Inter-American Development Bank (IADB). According to the Appropriation Account, an amount of \$8.095M was expended. The amount was verified as having been properly incurred.

Subhead 45007 - NGO/Private Sector/Support Program

194. The sum of \$4.5M was provided for institutional support for PL 480 projects. Amounts totalling \$3.502M were expended on the operational cost of the PL 480 Unit at the Ministry of Finance.

Subhead 45008 - Guyana Revenue Authority

195. An amount of \$75M was allocated for (a) the rehabilitation and construction of buildings and (b) purchase of office equipment and furniture. According to the Appropriation Account, the full amount was expended. However, an examination of the records of the GRA revealed amounts totalling \$73.353M were expended as follows:-

Description	Amount \$'000
Purchase of computer equipment	33,556
Purchase of office equipment	24,907
Purchase of office furniture	14,890
Total	73,353

196. The difference of \$1.647M was verified as having been paid over to the Consolidated Fund on 27 June 2006. As a result, the Appropriation Account was overstated by \$1.647M.

197. As can be noted, no rehabilitation and construction works were undertaken and the works were re-budgeted for in 2006.

198. The sum of \$33.556M was expended on the purchase of computers, laptops, printers, stabilisers, APC 1000 VA UPS, and other computer equipment. The items purchased were verified as having been received and properly brought to account.

199. The sum of \$24.907M was expended on the purchase of office equipment, including generators, air conditioning units, fax machines, refrigerators, fans, fire extinguishers, hand held metal detectors, photocopiers, shredders, money counters, water dispensers, and other equipment. The items purchased were verified as having been received and properly brought to account in the Fixed Assets Register.

200. Amounts totalling \$14.890M were expended on the purchase of filing cabinets, desks, chairs, TV, dinette set, and other furnishings. The items purchased were verified as having been received and properly brought to account in the Fixed Assets Register.

201. No evidence was seen to indicate that the Authority took appropriate action to have the non-supply of three printers valued at \$365,750 written off. The printers which were purchased in the year 2000 were not received from the supplier and investigations have revealed that the supplier had migrated. The Audit Office had recommended that steps be taken to have the amount of \$365,750 written off to bring closure to the matter. At the time of reporting, the position remained the same.

Recommendation: The Audit Office again recommends that the Ministry in collaboration with the Guyana Revenue Authority file a losses report with the Finance Secretary so that the loss of \$365,750 can be written off. (2005/32)

Subhead 45009 - Guyana Sugar Corporation

202. An amount of \$7.655 billion was provided to GUYSUCO as part of an on-lending agreement for the Corporation's modernisation programme through a loan from the Caribbean Development Bank and the Government of China. According to the Appropriation Account, amounts totalling \$6.706 billion were expended by the Corporation. However, this amount was not reflected in the Statement of Loans and Advances made from the Consolidated Fund.

Subhead 45011 - Youth Initiative Programme

203. The sum of \$15M 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. According to the Appropriation Account, amounts totalling \$13.743M were expended. However, the payment vouchers presented for audit examination did not have supporting documentation, such as, bills, receipts, etc. In the circumstances, a proper examination of the expenditure could not be carried out in order to determine whether value was received for moneys spent.

Recommendation: The Audit Office recommends that the Ministry make a special effort to locate the supporting documentation and present them for audit examination. (2005/33)

Subhead 45013 - Linden Economic Advancement Programme

204. The amount of \$250M was provided for the (a) management and technical assistance/development support services (b) provision of credit fund (c) vocational training (d) institutional strengthening (e) rehabilitation of infrastructure and (f) evaluation and audit. Two Supplementary Provisions of \$333.742M, to meet additional inflows, increased the allocation to \$583.742M. According to the Appropriation Account the full amount was released to the Project.

205. 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 \$583.742M represents amount disbursed by the Project during the year under review.

Current Revenue

206. For the period under review, amounts totalling \$4.177 billion were shown as having been received as proceeds from Rice Levy A. This amount relates to levy collection for 2004, which was brought to account in 2005. 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 \$4.177 billion was being held in Account No. 3001.

207. Amounts totalling \$530.207M were shown as having been received from royalties. However, as at 31 December 2005, the Government of Guyana OMAI Royalties Account №. 964 reflected a balance of \$263.755M, compared with a balance of \$310.395M at the end of 2004. It is evident that revenues relating to previous years were understated due to the fact that monies were held in this account and not paid over to the Consolidated Account. The Audit Office had recommended in its 2004 Report that this account be closed and all revenues relating to royalties be paid directly into the Consolidated Fund. At the time of reporting, the position remained the same.

Recommendation: The Audit Office again recommends that this account be closed, and all revenues relating to royalties be paid directly into the Consolidated Fund. (2005/34)

Capital Revenue

208. According to the receipts and disbursements statement, amounts totalling \$20.558 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	Over and (Under) Estimates \$M
Sale of assets	0	7	7
HIPC Relief	2,624	2,572	(52)
External Grants	6,090	4,913	(1,177)
External Loans	16,526	11,891	(4,635)
Others	3,475	1,175	(2,300)
Total	28,715	20,558	(8,157)

209. 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	Public Debt Statement \$'000	Revenue Statement \$'000	Difference \$'000
Inter American Development Bank	10,565,480	8,477,008	(2,088,472)
International Development Assoc.	345,395	135,249	(210,146)
Caribbean Development Bank	2,028,956	2,138,602	109,646
China	1,918,501	Nil	(1,918,501)
Italy	15,756	Nil	(15,756)
IFAD	Nil	339,823	339,823
India	2,427,549	800,000	(1,627,549)
Canada	278,494	Nil	(278,494)

Recommendation: 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. (2005/35)

210. 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 Privatisation Unit explained that these matters were engaging the attention of the Court. At the time of reporting, the position remained the same.

Review of the Procurement Act № 8 of 2003 and the
Operations of the National Procurement and Tender Administration

211. The Procurement Act № 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.

212. 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 proposed by the consultant for 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.

213. During the period under review, the staff of the NPTA comprised of a Chairman, Chief Executive Officer, seven Procurement Specialists, two Procurement Officers, Word Processing Officer and Office Assistant. However, the Senior Procurement Officer, Word Processing Officer and Office Assistant were temporarily seconded from the Ministry of Finance to the Administration for a period of three months, effective from the 1 January 2005. At the time of reporting, there was no evidence that action was taken to appoint the seconded officers in their positions.

Administration's Response: The Chairman explained that the NPTA has initiated steps to facilitate the secondment of the persons from the Ministry of Finance but the actions required by the external agencies to facilitate this process have not yet materialised.

Recommendation: The Audit Office recommends that the NPTA urgently address the staffing situation with a view of having the seconded staff transferred and confirmed. Should approval to transfer the staff not be obtained, then it is recommended that the positions be publicly advertised and appropriately qualified persons be interviewed and selected to fill these positions. (2005/36)

214. The Act provides for the establishment of the following tender boards:

- National;
- District;
- Regional; and
- Ministerial, Department or Agency.

215. 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 addition, Article 212 (W) of the Constitution provides for the establishment of a Public Procurement Commission to monitor public procurement and procedures in order to ensure that the procurement process is conducted in a fair and transparent manner.

71. 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, the Commission was not established.

Administration's Response: The Chairman explained that as a consequence of the Commission not being established and in accordance with the Act, the National Board has taken the responsibility for the making of regulations governing the procurement of goods and services, determining the forms and documents for procurement and reporting to the Minister of Finance on the effectiveness of the procurement system. The Chairman also explained that there is no formal procedure for debarring contractors and the advice of the Attorney General has been sought on the formalisation of the debarment procedure.

Recommendation: The Audit Office recommends that every effort be made to have the Commission in place to ensure the independent, impartial and fair discharge of its functions in relation to procurement and the benefit to the Board of persons with expertise in procurement, legal, financial and administrative matters. (2005/37)

216. The Minister of Finance appointed the members of the National Board in November 2004. According to Section 16 (2) of 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 makes provision for two members of the Board to serve on a full time basis, with the Minister also appointing one of the two full time members as Chairman.

217. The designated Chairman tendered his resignation in December 2004 and the other full time member assumed responsibility as Chairman of the Board on 29 December 2004. The member was conformed as Chairman by way of appointment letter dated 1 December 2005. However, the Ministry has also failed to appoint another full time member to this Board.

218. Section 17(2d) of the Act provides for the Chairman of the National Board to report annually to the Minister of Finance on the effectiveness of the procurement process in addition to recommending any necessary amendment to the Act, in order to improve the effectiveness of the procurement process. During the period under review, a report to this effect was not submitted.

Administration's Response: The Chairman explained that the effectiveness of the procurement process can only be correctly assessed on statistical information provided by the Management information System of the NPTA. The Chairman further explained that testing of the system is currently being undertaken and on completion of the exercise, a comprehensive report will be prepared and submitted to the Minister.

Recommendation: The Audit Office recommends that the issue of appointing another full-time member be addressed urgently and a copy of the report on the effectiveness of the procurement process, including recommendations of any necessary amendment to the Act, to improve the effectiveness of the procurement process, when produced, be submitted for audit verification. (2005/38)

219. Section 21 (a) of the Act provides for the creation by the National Board, District Tender Boards for the jurisdiction over procurement by Neighbourhood Democratic Councils. Such Boards are to comprise of three members, two members appointed by the Regional Board and the other member by the relevant Neighbourhood Democratic Council. At the time of reporting, the National Board created no District Boards.

Administration's Response: The Chairman explained that the Board has sought and is awaiting the advice of the Attorney General on the constitution of such Boards.

Recommendation: The Audit Office recommends that this issue be followed up with a view to establishing the necessary Boards promptly. (2005/39)

220. According to the Act, the members of the abovementioned Boards are to receive such remuneration and allowance as determined by the Minister. However, at the time of reporting, only members of the National Board were in receipt of remuneration in keeping with the Act.

Administration's Response: The Chairman of the National Board explained that the amounts to be paid to the members were being determined by the Minister.

Recommendation: The Audit Office recommends that this issue be followed up with a view to determining the necessary remuneration and allowance payable to members of the various Boards.(2005/40)

221. All members of the National, Regional and Ministerial Boards along with each member of the Secretariat are required to declare his/her assets to the Integrity Commission, in accordance with Sections 16(8), 18(3), 19(6) and 22(4) of the Act. However, at the time of reporting, the members have all failed to comply with the requirements of the Act.

Recommendation: The Audit Office recommends that members of the various Boards and of the Secretariat be reminded of the requirements to declare their assets to the Integrity Commission. (2005/41)

222. Section 11(1) of the Act provides for each procuring entity to publish notice of procurement contracts awarded within seven days of awarding such contracts. The Procurement Regulations on the other hand, require each procuring entity to provide within five days of publishing notice of the award, a report to the Administration of all contracts awarded in excess of \$200,000. On receipt of the report, the Administration shall publish the information on its Website. During the period under review, some procuring entities complied with the Act but submitted to the Administration on average of thirty-four days, the contracts awarded in excess of \$15M.

Administration's Response: The Chairman explained that only contracts that received Cabinet's "no objection" were published on the Website.

Recommendation: The Audit Office recommends that all Entities and the Administration comply strictly with the requirements of the Act. (2005/42)

223. According to the Act, each Tender Board is required to use standard solicitation forms and criteria prepared by the National Board, when preparing solicitation documents for tenders. The Act gives approval for Boards to make minor adjustments or modifications to the forms and criteria, when deemed necessary. A scrutiny of a sample of evaluation reports submitted to the National Board revealed that Tender Boards were not complying with the requirements of the Act in relation to the use of standard solicitation forms and criteria.

Administration's Response: The Chairman explained that the NPTA conducted two training seminars for Ministries/Departments/Regions on the use of standard bidding documents and a memorandum was issued to all Ministries, Regions and Project Execution Units mandating the use of the standardised forms.

Recommendation: The Audit Office recommends that NPTA reject all evaluation reports which are not in compliance with the requirements/criteria of the National Board and request that the relevant Entities resubmit same in the required formats. (2005/43)

224. In accordance with Section 23(1) of the Act, each However, at the time of the audit, the Chairman of the National Board was not in receipt of the names of the nominees to the various Boards.

Recommendation: The Audit Office recommends that the NPTA remind the various Ministries, Departments and Agencies of the requirement to nominate a qualified evaluator for consideration by the National Board in order to serve on the evaluation committee. (2005/44)

Integrated Financial Management and Accounting System

225. 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 modernisation of the Public Financial Management System, the Accountant General's Department also implemented an Integrated Financial Management and Accounting System (IFMAS).

226. IFMAS which replaces some aspects of the previous manual system became operational on 1 January 2004 and is operated utilising 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 four of these seven modules were operational. These four modules were the General Ledger, Appropriation, Expenditure and Revenue modules.

227. 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.

228. The most recently operationalised module, the Revenue module allows for the processing of: (a) all types of current revenue and Deposit Funds (cash or manager's cheque); (b) other revenues, which are receipts of resources, cash or non-cash that do not fit into the traditional sense of revenue; (c) expenditure credits; (d) credit advice notes received from the Bank of Guyana; and (e) cash/cheques/wire transfers, in the IFMAS system, and issuing one or more official receipts to the person/entity depositing money, processing other revenue transactions, etc in the IFMAS system.

229. 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 and operating a single bank account, which was reconciled for the period under review. However, it should be noted that, despite the Accountant General's Department issuing circulars on various aspects of operation of the IFMAS a number of Agencies continue to experience problems, such as:

- (a) 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
- (b) The input of data into the system by the Agencies was not consistent among Agencies nor was it consistent within the Agency.

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

AGENCY 03
MINISTRY OF FINANCE

Programme 2 - Accountant General's Department

231. The Department operated significantly below its authorised staffing in that actual staffing in place as at December 2005 was 141 compared with the authorised establishment of 261, giving a vacancy rate of 46%. 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.

232. The salaries bank account № 506, which became non-operational in June 1996, reflected an overdraft of \$1.946M at 31 December 2005. 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.

233. Amounts totalling \$5.185M were expended on the purchase of furniture and office equipment. Included in the above amount of \$5.185M were sums totalling \$4.012M expended by the Ministry of Foreign Affairs to purchase cubicles, filing cabinets, desks, chairs, air conditioning units, projector, scanner, photocopier, fax machine, computers and accessories for the Pro Tempore Secretariat of the Rio Group, located at the Ministry of Foreign Affairs. The items purchased were approved by a Cabinet Decision and were verified as having been received by the Ministry of Foreign Affairs and properly brought to account.

234. The difference of \$1.073M represents amounts expended to purchase a generator, workstation, filing cabinets, chairs and fans for the Department. These items are of a capital nature and should have been met from the Ministry of Finance's capital programme. With the exception of the generator, the items purchased were verified as having been received and properly brought to account.

235. In relation to the purchase of the generator, cheque № 0330107 dated 31 December 2005 for the sum of \$248,500 was drawn in favour of Regal Stationery and Computer Centre in order to make the payment this generator. However, at the time of reporting in June 2007, the cheque was refunded to the Consolidated Fund, resulting in the Appropriation Account being overstated by this amount.

236. Amounts totalling \$148.759M were expended on the cost of overseas conferences and official visits. According to the Conference Advances Register, 259 advances were granted for this amount but up to the time of reporting 127 advances totalling \$67.664M remained outstanding. A similar observation was made in respect of 2003 and 2004 where a total of 258 advances totalling \$72.092M remained uncleared at the time of reporting.

Department's Response: The Head of the 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.

237. The Revenue and Deposits Account № 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.

Department's Response: 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.

238. Amounts totalling \$2.152 billion was expended for other expenses. Included in the expenditure were sums totalling \$966.217M paid to the Office of the President to meet expenditure associated with the national flood relief efforts which includes payments for drugs and medical supplies, ration and relief grants.

CUSTOMS & TRADE ADMINISTRATION CURRENT REVENUE

239. The Automated System for Customs Data (ASYCUDA) which was introduced into the Department in 1996 with the aim of boosting efficiency in the assessment, collection and accounting for revenue, was still not fully implemented. The Commissioner General explained that sometime in 2007, this system will be replaced by the Total Revenue Integrated Processing System (TRIPS) referred to as the Customs Declaration Processing Module.

240. Amounts totalling \$25.830 billion were collected as revenue for the period under review, compared with \$23.601 billion collected in 2004. This represents a 9.4% increase in collection over 2004. Consumption tax on imported goods was the main area of increased revenue collection. Actual collection for the period under review was \$16.363 billion, compared with \$15.078 billion collected in 2004, an increase of \$1.285M. However, with effect from 1 January 2007 consumption tax on imported and domestic goods, and services were replaced by the Value-Added Tax (VAT). The following table summarises the Department's total collections for 2005, with comparative figures for the previous year:

Description	Collection 2004 \$'000	Collection 2005 \$'000	Increase \$'000
Import Duties	3,708,988	3,657,273	(51,715)
Export Duties	13,138	6,844	(6,294)
Consumption Tax – Imported	15,077,996	16,362,730	1,284,734
Stamp Duties	6,477	8,512	2,035
Consumption Tax – Domestic	3,632,415	4,233,783	601,368
Consumption Tax – Services	734,701	823,699	88,998
Licence Liquor	16,015	14,474	(1,541)
Environmental Tax	273,534	494,809	221,275
Overtime Fees	54,320	71,399	17,079
Departmental Fines	46,381	12,897	(33,484)
Warehouse Rent & Charges	13,538	12,701	(837)
Miscellaneous Other Taxes	23,213	130,700	107,487
Sundries	224		(224)
Total	23,600,716	25,829,821	2,228,881

Administration's Response: The Commissioner General agreed with the observation and explained that the increase in total revenue was due mainly to measures taken by the Guyana Revenue Authority to minimise under declaration of goods, under valuation of invoices and the smuggling of goods into the country.

241. According to the records of the Administration total payment into the Consolidated Fund for the period under review was \$25.830 billion. The Statement of Receipts and Disbursements prepared by the Ministry of Finance showed total payments into the Consolidated Fund as \$25.827 billion, resulting in an overstatement of \$7.113M. However, included in the figure of \$25.830 billion shown as payment into the Consolidated Fund was the sum of \$10.318M which was reported stolen from the Administration on 27 May 2005. This amount was not adjusted on the revenue statement to show the actual payment into the Consolidated Fund as \$25.820 billion. A similar observation was made in 2004 where the records of the Administration showed that total payments into the Consolidated Fund were understated by \$9.016M.

Administration's Response: The Commissioner General noted the recommendation and explained that the Guyana Revenue Authority would renew its efforts to reconcile the records and make the necessary adjustments.

Recommendation: The Audit Office recommends that the Customs and Trade Administration and the Ministry of Finance renew their efforts to reconcile their records and make the necessary adjustments. (2005/45)

242. In relation to import duties, some of the transactions were facilitated through the Permit for Immediate Delivery (PID) system. This system provides for PIDs to be perfected within ten working days from the date of their issue. However, of the 1,378 PIDs that were issued for the period under review, two PIDs with a CIF value of \$13.870M remained outstanding at the time of reporting in January 2007. In addition, fifty five PIDs with a value of \$856.275M and three valued at \$307,224 for the years 2004 and 2003, respectively, remained outstanding at the time of audit. The failure to perfect PIDs within a reasonable time frame would result in delays in finalising the related transactions for the purpose of collection of revenues.

Administration's Response: The Commissioner General explained that measures have been taken as recommended and explained that some flexibility have been given to him, including the Commissioner (ag.), Customs and Trade Administration to administer, particularly for goods imported by the Government Ministries and Departments and contractors engaged by the Government to do infrastructure works. He further explained that two companies are in receivership, one is in the process of being privatised and the other went out of business. Also that defaulters are being reminded of their liabilities as well as additional measures are in the process of being introduced.

Recommendation: 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. (2005/46)

243. Amounts totalling \$10.020M were collected as additional duties on items seized during the period reviewed, while \$9.587M was collected as compensation and fines. Examination of the Seizures Register revealed that there were sixty one seizures during the period under review. Up to the time of reporting in January 2007, a total of fifty three files were presented for audit examination and evidence of disposal of matters relating to these files was seen.

Administration's Response: The Commissioner General agreed with the findings and explained that the Enforcement Unit had located some of the files. However, eight files are still to be presented for audit examination.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take steps to (a) expedite the processing of seizures since the delay to do so can result in the deterioration of the related goods and subsequent loss in revenue, and (b) locate and present all outstanding files for audit examination. (2005/47)

244. The system provides for deposits made by way of Bills of Sight (provisional entries) to be cleared and perfected within three months. However, at the time of the inspection in September 2006, it was observed that twenty four Bills of Sight valued \$4.026M and four valued \$7.963M were still outstanding for the year 2005 and 2004, respectively.

Department's Response: The Commissioner General noted the comments and explained that applications for refund of twenty three of the fifty three Bills of Sight valued \$393,260 were not perfected by the Bank of Guyana due to uncertified shipments. The importer was given until 17 November 2006 to have the matter resolved. However, at the time of reporting in January 2007, the position remained the same.

Recommendation: The Audit Office recommends that the Customs and Trade Administration make every effort to ensure compliance with the Customs Regulations as they relate to Bills of Sight. (2005/48)

245. Remissions of duties for the period under review totalled \$7.893 billion or 30.56% of the actual collections, compared with \$3.502 billion or 82.13% in 2004. However, the Commissioner General was empowered to grant remission of duties under the Fiscal Enactments (Amendment) (No 2) Act 2003 assented on 22 August 2003 and became effective from 1 September 2003. This Act removed the authority to grant remissions from the Minister of Finance. With effect from 1 January 2005, remissions were granted by the Commissioner General under the following categories/descriptions:-

Description	Amount \$'000
Petrol	5,595,545
Public/Contract Officers	523,780
Remigrants	352,395
Motor Vehicles	217,925
Others	1,203,266
Total	7,892,911

246. An examination of the Ships' Rotation Book kept at Customs House revealed that 1,071 vessels came into port Georgetown for the year 2005. However, a check on 22 January 2007 revealed that from the various Transit Sheds a total of 744 files were submitted to the Quality Review Section for examination and closure, leaving 327 files remaining incomplete. In respect of the year 2004, 435 files were not submitted to the Quality Review Section and remained outstanding. In the circumstances, examination of these files to determine the accuracy of the assessments made for applicable duties and taxes could not be carried out.

Administration's Response: The Commissioner General noted the comment and explained that the files were not completed due to non submission of perfected documents (PIDs etc.).

Recommendation: The Audit Office recommends that the Customs and Trade Administration take appropriate measures to ensure that all outstanding files are completed and submitted to the Quality Review Section for closure so that operations of the Department are not adversely affected. (2005/49)

247. Section 8(10) of the Consumption Tax Regulations provides for every registered manufacturer to furnish the Commissioner with monthly returns and make payments in respect of consumption tax within 15 days of the close of the month. An examination of the register of manufactures revealed that of the two hundred and forty eight manufacturers registered for the year 2005, thirty four did not submit any returns for the year under review.

248. The Consumption Tax Act provides for a fine of twenty five thousand dollars and a further fine of five thousand dollars per day for manufacturers who failed to fulfill the above requirements. However, there was no evidence that penalties were imposed on the manufacturers who failed to comply with the requirements of the Act.

Administration's Response: The Commissioner General noted the comment and explained that most of the defaulters ceased operations while some businesses were seized by banking institutions. In addition, a request was made to the Enforcement Department for the loan of a vehicle to assist the Excise Department in their control visits to verify existence of defaulters' businesses, determine outstanding liabilities to the Department and to deregister their businesses where necessary.

Recommendation: The Audit Office recommends that the Customs and Trade Administration send out notices to the defaulting manufacturers with a view to imposing the relevant penalties under Section 25 (4) of the Consumption Tax Act. (2005/50)

249. Amounts totalling \$16.363 billion were collected as Consumption Tax on oil and non-oil imports of which \$6.012 billion relates to oil imports. However, examination of the monthly statements on oil imports and the Petroleum Product Register revealed the following differences:-

Months	Revenue - Petroleum Register \$	Revenue – Accounts Dept. \$	Differences \$
January	210,882,440	210,882,440	-
February	432,808,275	454,300,059	(21,491,784)
March	689,781,406	689,781,406	-
April	74,797,690	66,707,771	8,089,919
May	875,501,069	786,023,271	89,477,798
June	659,741,411	615,981,681	43,759,730
July	643,180,704	643,180,704	-
August	818,778,769	753,680,644	65,098,125
September	349,215,872	349,215,869	3
October	517,380,036	439,143,493	78,236,543
November	302,973,637	302,973,636	1
December	693,039,432	700,180,351	(7,140,919)
Total	6,268,080,741	6,012,051,325	256,029,416

Administration's Response: The Commissioner General noted the comment and explained that action is being taken as recommended.

Recommendation: The Audit Office recommends that the Customs and Trade Administration takes the necessary steps to investigate and reconcile these differences. (2005/51)

250. Amounts totalling \$823.699M represent Consumption Tax collected on services of which \$814.474M relates to telephone services. The remaining sum of \$9.225M relates 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 telephone 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. In addition, records pertaining to Cell Star telephone services for the period under review were not presented for audit examination. In the circumstances, consumption tax collected in respect to returns submitted by this company could not be verified.

Administration's Response: The Commissioner General noted the comments and explained that it is imminent with the implementation of VAT from 1 January 2007, the records of the Telephone Company and Betting Shops would be audited. He also stated that efforts to locate Cell Star file for audit examination have proven futile.

Recommendation: The Audit Office recommends that the Customs and Trade Administration ensure that (a) periodic checks are carried out on the records of the telephone companies and betting shops and (b) all records are preserved and presented for audit examination. (2005/52)

251. Amounts totalling \$14.474M were collected from liquor licences. An examination of liquor licences records for Regions 2, 3, 4 and 10 revealed that a total of 2,203 registered premises did not renew their licences in 2005 as follows:-

Type of Business	Defaulters	Renewal Fees \$	Total \$
Liquor Restaurants	757	5,000	3,785,000
Spirit Shops	167	5,000	835,000
Hotels	160	5,000	800,000
Special Licence Taverns	7	500	3,500
Members Clubs	69	5,000	345,000
Off licences Shops	1,043	500	521,500
Total	2,203		6,290,000

252. In the absence of information on the status of the 2,203 businesses, it could not be determined whether licences totalling \$6.290M were due for renewal. Further, an examination of the Control Visits Register revealed evidence that Excise Officers made 189 control visits during the period under review. However, important information such as the type of businesses in operation at 46 places visited was not recorded in the register.

Administration's Response: The Commissioner General noted the comment and further added that notices of defaulting liquor licences holders must be published. He also explained that resources must be provided for the Department to effectively carry out its duties. In addition, he stated that the Licence Liquor Boards for the three Counties are in operation.

Recommendation: 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 licences for the period under review. Based on the responses received, excise officers should carry out inspections for the purpose of prosecuting defaulters and updating the various registers. (2005/53)

253. According to the Revenue Statement amounts totalling \$71.399M were collected as overtime fees from merchants for the period under review. However, examination of the Demand Register kept at the Customs Boathouse and overtime returns submitted by the outstations, revealed amounts totalling \$51.681M were collected as overtime fees, resulting in a difference of \$19.718M. The Director of the Customs Boathouse explained that the revenue statement figure is greater than that shown in the Demand Register because it includes overtime fees demanded and paid, deposits paid for overtime work and fees for services rendered during official hours.

Administration's Response: The Commissioner General noted the observation and explained that letters were sent to defaulters reminding them of the outstanding payments.

254. For the year 2005, eighteen outstanding payments totalling \$378,741 were demanded from three shipping agencies but to date no payments made.

Administration's Response: The Commissioner also explained that efforts are being made to collect all outstanding amounts.

Recommendation: The Audit Office recommends that the Customs and Trade Administration reconcile their records with a view of investigating this difference and to make the necessary adjustments so that both records accurately reflect the overtime worked and the payments made. (2005/54)

255. Further, an examination of the Merchants Overtime Register revealed amounts totalling \$28.264M as outstanding overtime fees for the period under review. Included in this amount is the sum of \$27.885M representing overtime fees due to officers at Customs, Timehri Airport, while the remaining amount relates to overtime worked at the boathouse. At the time of audit, overtime fees totalling \$106.419M remained outstanding for the years 2001 to 2004 for Customs, Timehri Airport.

Administration's Response: The Commissioner General agreed with the observation and explained that the amount of \$27.885M represents outstanding payments in regards to merchants' overtime for the year 2005. He stated that although the Customs Regulations outlines the overtime fees for other charges payable for extra attendance of officers, merchants have not been paying for such services in a timely manner. The additional amount of \$106.491M which remained outstanding for the years 2001 to 2004 had engaged his attention and that of the Minister of Finance for sometime and legal advice is being sought in an effort to collect the outstanding amounts from the defaulters. He claimed that the merchants include seven airline operators who no longer operate such services in Guyana.

256. An examination of the Dishonoured Cheques Register revealed that for the period under review, seventy three cheques valued at \$78.086M received from fifty five importers were dishonoured. These cheques were referred to their respective drawers. However, there was no evidence of undue delay in the clearing of these cheques by importers, since this was done within one to ten days period. At the time of reporting these cheques were cleared. The Commissioner General noted the observations.

257. Further, an examination of the schedule of dishonoured cheques revealed that a number of cheques had not been cleared up to the time of reporting. In 2003, the Department reported that five business establishments were defunct and two importers were deceased, leaving cheques valued at \$2.251M and \$2.848M 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

Administration's Response: The Commissioner General agreed with the observation and explained that the Police had recommended that civil action be taken against the defaulter.

258. 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 a number of them valued at \$14.698M were still to be cleared. At the time of reporting, this matter was with the Legal Department.

Administration's Response: The Commissioner General noted the comment and explained that the Legal Department will take steps to act on the recommendation to bring closure to the matter. Also that exception must be taken of the legal matter currently in the Court.

Recommendation: The Audit Office recommends that the Customs and Trade Administration present a losses report to the Finance Secretary for the remaining uncollected amounts to be written off. (2005/55)

259. The current revenue bank account № 3194 which was reconciled to December 2005 reflected a balance of \$218.457M instead of a ‘nil’ balance.

Administration’s Response: The Commissioner General noted the observation and explained that the balance in the Revenue Account № 3194 represents “last day banking” which was transferred to the Consolidated Fund on the first working day of the New Year.

GUYANA REVENUE AUTHORITY
INTERNAL REVENUE

Revenue Accounting and Control

260. Amounts totalling \$27.200 billion were collected as revenue from various sources for the period under review, compared with \$24.822 billion collected in the previous year, an increase of \$2.378 billion or 9.58%, as shown below:-

Particular	Amount 2004 \$'000	Amount 2005 \$'000	Increase \$'000
Corporation Tax	8,972,361	10,016,401	1,044,040
Income Tax	10,068,848	11,194,968	1,126,120
Withholding Tax	1,367,657	1,562,446	194,789
Travel Tax	1,145,934	1,163,762	17,828
Income Tax – Self-employed	880,720	919,332	38,612
Net Property Tax	747,952	806,917	58,965
Purchase Tax	718,205	643,593	(74,612)
Licences – motor vehicles	258,294	275,325	17,031
Capital Gains Tax	172,292	133,403	(38,889)
Motor Vehicle & Road Traffic Ordinance	183,580	174,406	(9,174)
Others	24,515,843 305,726	26,890,553 309,155	2,374,710 3,429
Total	24,821,569	27,199,708	2,378,139

261. Included in the sum of \$10.016 billion collected as Corporation Tax is an amount of \$9.357 billion which was collected from the Private Sector. Further amounts totalling \$659.513M were collected from the Public Sector against \$866.3M that was budgeted for collections. The Commissioner General agreed with the above observations.

262. According to the records of the Department, amounts totalling \$27.2 billion were paid into the Consolidated Fund for the year 2005. However, an examination of the Ministry of Finance's Receipts and Disbursements Statement revealed that an amount of \$27.239 billion was paid into the Consolidated Fund, resulting in a difference of \$39.751M.

Department's Response: The Commissioner General explained that an attempt will be made to reconcile the difference between the records of the Internal Revenue Department and that of the Accountant General.

Recommendation: The Audit Office recommends that the Internal Revenue Administration in collaboration with the Accountant General's Department renew their efforts to investigate and reconcile their records with a view to accounting for and adjusting the difference. (2005/56)

263. There were 4,273 registered companies of which 2,160 are deemed active. However, at the time of reporting, only 660 had submitted annual returns for the period under review. Evidence was seen where the Department instituted legal proceedings against two companies which had matters pending since 2003. The non-submission of returns by defaulting companies will result in the Department not being in a position to assess the taxes due on the profits of the companies.

Department's Response: The Commissioner General explained that estimated assessments are raised on companies that fail to file returns.

Recommendation: The Audit Office recommends that the Internal Revenue Administration (a) ensure that the Reconciliation Unit carry out its duties effectively (b) demand notices are sent promptly to delinquent employers for non compliance with the Income Tax Act. (2005/57)

264. Amounts totalling \$11.195 billion were collected as personal income tax during the period under review. According to 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 revealed 427 instances where employers failed to submit returns during 2005. However, evidence was seen where the Department with the assistance of the Director of Public Prosecutions, took legal proceedings against five companies for non submission of returns.

Department's Response: The Commissioner General agreed with the findings and explained that the Department continues to monitor the compliance of all employers and to takes appropriate action against defaulters.

265. The Income Tax Act requires that Form II returns to be submitted each year for the previous year, on the total tax deductions made by each employer. A sample check conducted revealed that PAYE returns for employers from 15 companies were incorrectly calculated.

Department's Response: The Commissioner General explained that the Department has a Reconciliation Unit tasked with the responsibility of reconciling all employers returns submitted. All cases of over and under remittance are agreed with the employers and the additional taxes paid or excess remittance refunded.

Recommendation: The Audit Office recommends that the Internal Revenue Administration (a) enforce the mechanisms to monitor the receipt and the calculation of remittances (b) send demand notices to delinquent employers for non compliance with the Income Tax Act. (2005/58)

266. Amounts totalling \$1.562 billion were collected as withholding tax for the period under review, as compared with \$1.368 billion collected in 2004. From sample check conducted it was observed that in fourteen instances schedules of payments totalling \$222.787M were not presented for audit examination. As a result, the accuracy of the payments made could not be determined. In addition no evidence was seen that the Department carried out checks on the records of banking institutions in order to determine the accuracy of the returns submitted. The Commissioner General agreed with the observations.

Recommendation: The Audit Office recommends that the Internal Revenue Administration (a) make a special effort to locate the schedules in respect of the payments referred to above and submit them for audit examination (b) conduct periodic checks on the records kept at the financial institutions in order to determine the accuracy of the returns submitted. (2005/59)

267. Included in the amount of \$1.164 billion shown as having been collected as travel tax, were sums totalling \$665.234M relating to travel voucher tax. This represents a decrease of \$2.656M or 0.40% in collection over 2004. The Travel Voucher Tax Act requires airlines to pay tax of 15% on the value of all tickets sold for travel originating from Guyana. Failure to comply will result in a 15% penalty on the gross amount and \$50 for every day late. In 2002, five airlines had made late payments of travel tax but no evidence was seen that the Department imposed the penalty as required by the Tax Act. However, at the time of reporting, legal action was taken against one of the defaulting airlines and the file for another was being reviewed by the legal section. The Commissioner General agreed with the observations.

268. An examination of the Travel Tax Register revealed that this record was not properly maintained and bore no evidence of supervisory checks. Further, travel tax tickets used during the period under review were not presented for audit verification. In addition, four instances were observed where travel tax returns along with manifests were not presented for audit verification. As a result, the number of passengers who boarded those flights could not be verified. The Commissioner General agreed with the observations.

Recommendation: The Audit Office recommends that the Internal Revenue Administration take appropriate measures to ensure that (a) the Travel Tax Register is properly written up and subject to supervisory checks (b) travel tax returns are located and presented for audit examination. (2005/60)

269. Amounts totalling \$925.277M were collected as income tax from self-employed persons. However, according to the records of the Department 21,662 persons were identified as self-employed as at 31 December 2005. Included in the figure of \$925.227M were amounts totalling \$5.945M representing professional fees collected from 105 persons for the period under review. However, because of a Conservatory Order instituted in October 2003, the Guyana Revenue Authority (GRA) was restrained from assessing and collecting taxes from all Attorneys-at-law and Medical Practitioners. A decision from the Court on the summons filed by GRA to discharge this Order is being awaited.

Department's Response: The Commissioner General noted the comments and stated that cognizance should be taken that necessary steps to have delinquent self employed persons comply with the requirements of the Act are often stymied by protracted legal processes.

Recommendation: The Audit Office recommends that the Internal Revenue Administration take the necessary steps to have all delinquent self-employed persons comply with the requirements of the Income Tax Act. (2005/61)

270. Included in the sum of \$309.155M representing others were amounts totalling \$99.114M collected as hotel accommodation tax. According to the Hotel Accommodation Tax Act, hotels with sixteen rooms and over are required to pay hotel tax of 10% on all receipts in respect of hotel accommodation within fifteen days of the close of the month. In addition, whenever payments are made after the fifteenth day of the following month, a penalty at the rate of 19.54% of the tax paid is charged from the date the payment was due to the date payment was made. However, during the period under review, three hotels did not submit monthly returns for specified periods while seven hotels had outstanding penalties.

Department's Response: The Commissioner General explained that one of the three hotels had written the Department informing them of renovation to its premises during the period January to April 2005. The second hotel was visited by officers of the Department and was considered condemned while Demand notice was to be sent to the third hotel.

271. However, the letter from the hotel informing the Department of the renovation work and the inspection report in which the second hotel was considered condemned were not presented for audit verification.

272. In addition, it was observed that in several instances hotels were making payments after the due dates and demand notices were sent by the Department to these hotels, months after the due dates elapse.

Department's Response: The Commissioner General agreed with the findings and explained that this was due to shortage of staff. Also that measures have been put in place to remind hotels of the penalties for non-compliance with the Act.

Recommendation: The Audit Office recommends that the Internal Revenue Administration ensure that penalties are effectively instituted for non - compliance with the requirements of the Hotel Accommodation Tax Act. (2005/62)

273. Included in the figure shown as Others were amounts totalling \$2.377M representing Entertainment Tax. However, the Entertainment Register was not properly maintained. Four cinemas were recorded as defaulters but subsequent checks revealed that the cinemas had paid their taxes.

Department's Response: The Commissioner General agreed with the findings and explained that this was a result of staff shortage and that measures have since been put in place as recommended below.

Recommendation: The Audit Office recommends that the Internal Revenue Administration ensure that this record is properly maintained and subject to supervisory checks to avoid such occurrences. (2005/63)

274. At the time of reporting, it was observed that the Objections and Appeals Section had 388 pending cases of various taxes defaults totalling \$1.929 billion which attracted penalties totalling \$97.770M that were yet to be finalised.

Department's Response: The Commissioner General explained that work on finalisation of objections in 2005 was adversely affected generally by staff attendance during the January floods as well as shortage of staff.

Recommendation: The Audit Office recommends that the Internal Revenue Administration take appropriate measures to monitor the status of all the default matters and ensure that the cases pending are finalised in a timely manner. (2005/64)

275. The current revenue bank account № 3195 reflected a balance of \$17.349M as at 31 December 2005 and was reconciled up to January 2006. An examination of the bank reconciliation statements revealed that amounts totalling \$11.110M represented dishonoured cheques that were omitted. These cheques were related to the old revenue bank account No 3025 but were cleared and banked into account № 3195.

Department's Response: The Commissioner General agreed with the observations and explained that a letter will be sent to the Governor of the Bank of Guyana requesting transfer of this amount to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Internal Revenue Administration take steps to ensure that the amount of \$11.110M be transferred to the Consolidated Fund. (2005/65)

276. Licence Revenue current bank account № 3196 reflected a balance of \$48.159M as at 31 December 2005 and was reconciled up to April 2006. However, examination of the reconciliation statements revealed that there were eleven cheques valued at \$1.709M relating to the years 2000 to 2002. At the time of reporting these cheques still remained dishonoured. The following is a breakdown of the cheques:-

Year	No of Cheques	Amount \$'000
2000	5	1,395
2001	3	141
2002	3	173
Total	11	1,709

Department's Response: In 2003 the Commissioner (Internal Revenue) had explained that the drawers for these cheques could not be identified and the banks had declined to provide the information. The Commissioner General agreed with the observations and noted the recommendations. He also explained that the Department will make representation to the Finance Secretary to have the uncollected amounts written off.

Recommendation: The Audit Office recommends that the Internal Revenue Administration file a losses report with the Finance Secretary in respect of the uncollected amounts so that the loss can be written off. (2005/66)

277. The Refund of Revenue Bank account No. 112, which became inactive some years ago, was overdrawn by \$32.949M. However, at the time of reporting, there was no evidence of any action taken to investigate this balance so that steps can be taken to properly close the account.

Recommendation: The Audit Office recommends that the Internal Revenue Administration investigate the overdraft and take steps to close the account. (2005/67)

AGENCY 4 & DIVISION 506
MINISTRY OF FOREIGN AFFAIRS

Programme 1 – Ministry Administration

278. The Ministry was operating significantly below its authorised staffing in that staffing in place as at December 2005 was 107 compared with the authorised establishment of 202, giving a vacancy rate of 47%. 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 internal control needed to ensure adequate checks and balances.

Ministry's Response: 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.

279. An examination of the Register of Contributors to the National Insurance Scheme for December 2005 revealed eleven instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme.

Recommendation: Since registration with the Scheme has implications for social security and other benefits, the Audit Office recommends that the Ministry aggressively follow up with the concerned employees with a view to ensuring that all employees are promptly registered with the Scheme. (2005/68)

280. Amounts totalling \$296.943M were expended on Subsidies & Contribution to International Organisations, as shown below:

Name of Organisation	Amount \$'000
CARICOM	175,803
Commonwealth Secretariat	23,363
Commonwealth Fund for Technical Co-operation	18,000
Caribbean Court of Justice	14,154
Caribbean Export Development Agency	11,085
United Nations and related bodies	9,977
Institute of International Relations	5,000
Organisation of American States	4,911
Commonwealth Foundation	4,751
Organisation of the Amazon Co-op Treaty	4,651
World Trade Organisation	3,531
C.R.S.O	2,441
Others	19,276
Total	296,943

281. The payments to the respective organisations were in accordance with the amounts reflected in the National Estimates and were supported by invoices and other documentation.

282. The old imprest bank account № 444, which became non-operational in July 1996, reflected an overdraft of \$51.635M as at 31 December 2005. Evidence was seen where the Head of the Budget Agency wrote the Finance Secretary in August 2003, March 2005 and May 2006 requesting advice on the closure. At the time of reporting in February 2007, there was no evidence that the Ministry had received a response from the Finance Secretary advising on the procedures necessary to effect closure of the account. The Audit Office had recommended in its 2003 and 2004 Reports 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. At the time of reporting, the position remained the same.

Recommendation: The Audit Office again recommends that the Ministry file a losses report with the Finance Secretary in respect of the overdraft so that the loss can be written off by way of a supplementary estimate. (2005/69)

Programme 2 – Foreign Relations

283. The Ministry was operating significantly below its authorised staffing in that staffing in place as at December 2005 was 125 compared with the authorised establishment of 177, giving a vacancy rate of 29%. It is obvious that this level of staffing would have an adverse effect on the operations of the Foreign Missions and in particular the level of internal control needed to ensure adequate checks and balances.

284. 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.

Ministry's Response: The Head of the Budget Agency explained that corrective action was taken by the Ministry and the Ministry of Finance to shorten the time between releases of funds and the remittance of same to the overseas Missions.

285. Amounts totalling \$211.431M were remitted by 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 the revenue into the Consolidated Fund Bank Account. However, up to the time of reporting in January 2007, only \$136.848M was verified as deposited into the Consolidated Fund Bank Account. The following are the details:

Missions	Amount Collected \$'000	Amount Deposited Into 407 A/C \$'000	Amount Not Deposited Into 407 A/C \$'000
Beijing	3,123	3,123	-
Brazil	1,142	452	690
Brussels	1,669	260	1,409
Caracas	3,314	3,314	-
CGNY	143,205	58,781	84,424
Cuba	380	Nil	380
London	14,208	13,812	396
Nickerie	1,041	1,041	-
Ottawa	1,351	428	923
Suriname	7,268	6,417	851
Toronto	20,722	20,722	-
Washington	14,008	14,008	-
Total	211,431	122,358	89,073

286. As a result, revenue has been understated by \$89.073M. In addition, although acknowledgement receipts were issued by the Accountant General's Department, these were not forwarded to the relevant Missions.

287. In my previous report, it was stated that revenues totalling \$87.011M remitted by Guyana's Overseas Missions to the Ministry of Foreign Affairs for onward transmission to the Accountant General's Department, were not deposited into the Consolidated Fund Bank Account. Evidence was seen where the Head of the Budget Agency wrote the Accountant General in June 2006, requesting his co-operation in bringing the matter to finality. At the time of reporting in February 2007, the position remained the same.

Recommendation: The Audit Office recommends that the Ministry in collaboration with the Accountant General's Department investigate the above discrepancies and institute measures aimed at ensuring that all revenues remitted from overseas Missions are paid over promptly to the Consolidated Fund. (2005/70)

Capital Expenditure

Subhead 12005 - Buildings

288. The sum of \$3.930M was voted for the rewiring of Head Office and Ramphal House. The contract for the programmed works was awarded to the sole bidder in the sum of \$3.927M. As at 31 December 2005, the full amount was paid to the contractor and the works were completed.

Subhead 24003 - Land Transportation

289. An amount of \$12M was allocated for the purchase of vehicles for Missions in Washington and Canada. Amounts totalling \$11.990M were expended on the purchase of one Lincoln Mercury motor car for Washington and one Chrysler 300 for Canada. The cars purchased were verified as having been received and were properly brought to account in the records of the Missions.

Subhead 25011 - Office Furniture

290. The sum of \$6M was voted for the purchase of office equipment and furniture for head office and overseas Missions. Amounts totalling \$5.992M were expended to purchase computers, filing cabinets, air-conditioning units, photocopiers, printers, chairs, refrigerators, stabilisers, scanner and table. The items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Guyana Embassy, Washington D.C

291. The actual staffing of the Mission at the time of reporting was ten. Apart from the Ambassador, three were home-based whilst the others were locally recruited staff. As part of the preliminary work done prior to the inspection visit, information was sought at the Ministry of Foreign Affairs in relation to the authorised. Since the Mission was not in receipt of its staff complement and could not furnish the required information at the time of the audit, the Embassy's staff could not be determined.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs make available details of the approved organisation structure of the Mission to enable clear determination as to whether the required complement and professional grades are achieved. (2005/71)

292. The Executive Officer/Accountant performed all the accounting functions at the Mission, and 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, (c) the preparation and signing of cheques, (d) preparation of bank reconciliation statements, collection, deposit and remittance of revenue and (e) writing up of the votes ledger. 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. Even though the Sub-Accounting Officer was noted to perform checks on all accounting records the system relied heavily on the integrity and honesty of the individual involved.

Recommendation: The Audit Office therefore recommends that the Ministry explore all possibilities to ensure that there is adequate segregation of duties which will consequently lead to stronger internal controls as it relates to financial management. (2005/72)

293. The Embassy received remittances totalling US\$4,331,145 from the Ministry of Foreign Affairs on behalf of the Embassy as well as the 13 other Missions. Included in the figure were amounts totalling US\$3,678,408 representing remittances for salaries/wages and operational expenses for the 13 other Missions, whilst the difference of US\$652,737 was in respect of the Embassy in Washington D.C.

294. However, it was noted that monthly remittances were either received close to the end of each month or in the succeeding month. This situation was noted to adversely affect operations, since payments for goods and services had to be delayed to avoid the bank account being overdrawn.

Recommendation: The Audit Office recommends that the Ministry put mechanisms to ensure that funds are remitted to the Embassy early in the month to enable their honouring of financial obligations in a timelier manner. (2005/73)

295. The Main Bank Account was affected by forty eight outstanding advances totalling US\$109,165 of which forty seven relate to years prior to 2005. These advances were issued to facilitate the previous Ambassador's attendance at official conferences overseas. Evidence was seen where the Ambassador had written several letters to the Ministry indicating that he had prepared his claims for reimbursement from the Accountant General's Department. However, there was no evidence to indicate that action was being taken to have these advances cleared. At the time of the inspection, the Embassy was still to recover the amounts which were brought forward since 1991.

296. It should be noted that the issuing of advances for official conferences from the Mission's operational funds is not in keeping with established procedures since funds are allocated for this purpose under the Ministry of Finance – Accountant General's allocation.

Mission's Response: It was explained by the Ambassador that the Mission issues advances for conference expenses on the instructions of the Ministry when Cabinet approval and/or required funds are issued *ex post facto*.

Recommendation: The Audit Office recommends that the Ministry remit in a timely manner all amounts associated with attendance at approved conferences. (2005/74)

297. An examination of the statement of expenditure for the Embassy for the year under review revealed an expenditure of G\$91.750M, compared with the total releases of G\$101.677M, giving a net saving of G\$9.926M. The figure of G\$91.750M does not include the emoluments of home-based staff that were paid directly by Head Office. The unspent balance of US\$49,663 equivalent to G\$9.926M was paid over to the Consolidated Fund on 16 June 2006. However, at the time of reporting no acknowledgement receipt was received from the Ministry of Finance.

298. Liabilities totalling US\$3,769 equivalent to G\$754,834 remained outstanding as at 31 December 2005, as a result of insufficient funds being allocated under the respective line items. The amounts totalling G\$754,834 were subsequently included as charges against the budgetary allocation for 2006. As a result, the Appropriation Account for the year 2005 would be understated by this amount.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to carefully monitor the Embassy so that early action can be taken to obtain the necessary approval for the virement of funds whenever it is foreseen that there is a likely cost overrun with any line item. (2005/75)

299. Amounts totalling US\$40,076 equivalent to G\$8.015M were released in October 2005 to the Embassy for the purchase of a motor-vehicle and a photocopier. An amount of US\$35,025 equivalent to G\$7.005M was expended on 18 November 2005 on the purchase of a King Lincoln Mercury vehicle for official use. At the time of reporting, the vehicle had been received and was physically verified. However, the difference of US\$5,051 was not expended during the period under review. Subsequently, on 9 March 2006 the amount of US\$4,673 equivalent to G\$935,768 was utilised on the purchase of a photocopier. At the time of reporting, the photocopier was received and properly brought to accounts in the records of the Embassy. The difference of US\$378 remained in the main bank account.

300. The Embassy collected revenue totalling US\$70,116 (G\$14.007M) for the year ended 31 December 2005 and remitted to the Accountant General. However, the Embassy is yet to receive acknowledgement receipts from the Accountant General indicating that the amounts were brought to account in the Consolidated Revenue Account. Acknowledgement receipts were outstanding since 2000.

Recommendation: The Audit Office recommends that the Ministry vigorously pursue this matter with the Accountant General with a view to obtaining the outstanding acknowledgement receipts. (2005/76)

301. The role of the Embassy results in the interfacing of its personnel with persons at various levels of societal structure. Such interfacing, would frequently take place within the confines of the walls of the Embassy and the residence of the Ambassador. Notwithstanding this situation, the buildings are in need of urgent maintenance works especially the balcony of the Embassy.

Guyana's Permanent Mission to the United Nations

302. The Accounting Unit was staffed with two persons in addition to the Sub-Accounting Officer who performed checks on all accounting records. As a result, there was adequate segregation of duties. In view of the nature of the transactions, this arrangement can be regarded as a satisfactory one.

303. On the matter of remittances from the Ministry of Foreign Affairs, amounts totalling US\$847,640 equivalent to G\$167.117M were credited to the main bank account for the payment of the Mission's operational expenses for the year 2005. However, the Mission continued to receive these remittances close to the end of each month or early the following month. This practice would have adversely affect the operations of the Mission since payments for goods and services as well as wages and salaries of local staff had to be delayed to avoid the bank account being overdrawn.

Recommendation: The Audit Office recommends that the Ministry put mechanisms in place to ensure that funds are remitted to the Mission early in the month so as to enable the Mission honouring its financial obligations in a timelier manner. (2005/77)

304. The Main Bank Account was reconciled to 31 December 2005. However, as indicated in my previous reports, there was a discrepancy of US\$14,143.99 which represents fourteen amounts which were recorded in the cash-books during the period 1993 to 1998 as having been received but could not be traced to the bank account. In addition, for the year under review, there was also an amount of US\$1,620 which represents a cheque drawn for cash not entered in the cash book. Further, there were also ten stale dated cheques valued at US\$25,000 of which two of the stale dated cheques kept appearing since 2004 whilst the other eight related to 2005. It was explained that these cheques represent the payment of emoluments to a staff member. At the time of reporting, the cheques have not yet been cleared from the reconciliation statements. However, there was evidence to indicate that efforts are being made to have the amounts of US\$14,143.99 written off as cash losses.

Recommendation: The Audit Office recommends that the ten cheques be written back to the cash book until a decision is taken about the payments made to the staff member. (2005/78)

305. An examination of the statement of expenditure revealed that amounts totalling US\$1.808M were included on the statement of expenditure for the year 2005 and were paid from the unutilised balance on remittances of \$4,951,857 (G\$24,775) for the year under review. This is a breach of financial instructions. Notwithstanding, the difference of US\$19,231 (G\$3.844M) on the unspent balance of remittances was paid over to the Consolidated Fund on 19 June 2006. At the time of reporting, there was no indication that an acknowledgement receipt was received from the Ministry of Finance.

306. In terms of capital expenditure, no provision was made for the year ended 2005 for the Mission.

Guyana's Consulate New York

307. The actual staffing at the time of reporting was eleven. One of these was home-based whilst the others were locally recruited staff. As part of the preliminary work done prior to the inspection visit, information was sought at the Ministry of Foreign Affairs in relation to the authorised staff strength. However, this information was not available up to the time of reporting and therefore, the required complement of the Consulate's staff could not be determined.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs make available details of the approved organisation structure of the Mission to enable clear determination as to whether the required complement and professional grades are achieved. (2005/79)

308. The Executive Officer/ Accountant performed all the accounting functions at the Council. As a result, there was no segregation of duties. The Executive Officer/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, (c) the preparation and signing of cheques, (d) preparation of bank reconciliation statements, collection, deposit and remittance of revenue and (e) writing up of the votes ledger. However, the Sub-Accounting Officer was noted to perform checks on all accounting records.

309. The above observation cannot be regarded as a satisfactory arrangement from the point of view of ensuring that there are no adequate checks and balances in the system as well as proper segregation of duties. Instead, it relies heavily on the honesty and integrity of the officer involved. The need to properly segregate these duties should not be overlooked. In view of the nature of transactions, this arrangement cannot be regarded as a satisfactory one.

310. It should be noted that there is an Accounts Clerk who is performing the duties of Secretary to the Consul General. In addition, the Stenographer and the Typist Clerk have also not been performing the duties relative to their positions for years now. They have been functioning in the Passport Section where the staffing situation is critical. As a result, there should be a vacancy for an Accounts Clerk to improve the internal controls relating to the financial management of the Consulate.

Recommendation: The Audit Office therefore recommends that the Ministry reclassify the officers mentioned to the positions relative to the duties they are now required to perform. In addition, that an Accounts Clerk be appointed to assist with the work in the Accounting Unit to ensure that there are adequate checks and balances in the system, adequate segregation of duties and consequently stronger internal controls as it relates to financial management. (2005/80)

311. The Consulate's monthly remittances were either received closed to the end of each month or in the succeeding month. This situation was noted to adversely affect its operations, since payments for goods and services had to be delayed to avoid the bank account being overdrawn.

Recommendation: The Audit Office recommends that the Ministry put mechanisms in place to ensure that funds are remitted to the Consulate in a timelier manner. (2005/81)

312. Liabilities totalling \$1.938M remained outstanding as at 31 December 2005.

Mission's Response: The Accountant explained that the allocation received under the related line items were insufficient to meet the monthly commitments of the Consulate, while other line items had more than was required.

313. This expenditure was not included in the Statement of Expenditure for the year 2005. As a result, the amounts were included as charges against the budgetary allocation for 2006, resulting in the Appropriation Account for the year 2005 being under stated by this amount.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to carefully monitor the Consulate so that early action can be taken to obtain the necessary approval for virement of funds whenever it is foreseen that there is a likely cost overrun with any line item. (2005/82)

314. A review of the expenditure incurred on the maintenance of the two vehicles owned and operated by the Consulate indicated apparent excessive expenditure.

Mission's Response: It was explained that this state of affairs was due to the age of the vehicles and the extent of their use.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs approach the Ministry of Finance to obtain the necessary funds for the replacement of the vehicles as this is likely to result in significant cost savings. (2005/83)

315. An amount of US\$2,076.56 equivalent to G\$415,312 was released in October 2005 to the Consulate for the purchase of a computer, printer and scanner. However, this amount was not expended as at 31 December 2005. As a result, the amount was not included in the Appropriation Account for the year then ended. Therefore, the Capital Appropriation Accounts for the Ministry was understated. However, there was evidence to indicate that the amounts were paid in March 2006. At the time of the inspection in June 2006 the items purchased could not be physically verified as the items were not yet received by the Consulate.

316. The revenue collected for the year ended 31 December 2005 totalled US\$716,722 (G\$143.205M) and same was remitted to the Accountant General. However, at the time of the visit, the Consulate did not receive acknowledgement receipts from the Accountant General to indicate that the amounts were brought to account in the Public Accounts.

Recommendation: The Audit Office recommends that the Ministry vigorously pursue this matter with the Accountant General with a view to obtaining the outstanding acknowledgement receipts. (2005/84)

317. Evidence was seen that there were applications for 4,846 new passports going as far back as the year 2000. However, because of the demand, the Consulate was only issuing new passports on an exceptional basis to applicants who had applied sometime ago and appear in person at the Consulate. The inadequate supply of blank passports has been seriously affecting the operations of the Consulate. Therefore, in order to ensure that the operations of the Consulate are efficient and effective as well as ease the difficulties that Guyanese nationals are currently experiencing in obtaining new passports it is recommended that the Ministry make representation with the Immigration Office for adequate and timely supplies of new passports.

318. From the main bank account, a petty cash being operated with a fixed allocation of US\$2,000. This was accounted for daily by way of cash and paid vouchers. However, at the time of inspection the petty cash was only being operated with an amount of US\$576.92 as result of outstanding advances not being cleared. These advances were brought forward from 1991.

Recommendation: The Audit Office recommends that urgent action be taken by the Ministry to have the long outstanding advances valued at US\$1,423.08 prior to the period under review be investigated and either be cleared or written off. (2005/85)

Toronto Mission

319. The Mission has been in receipt of its monthly remittances close to the end of each month. Based on discussions with the CG and the Representative for the Head of the Budget Agency, this practice is adversely affecting the operations of the Mission since payments for goods and services are normally delayed to avoid incurring overdrafts. Although the foregoing occurred, it is to the credit of the Mission that bank accounts are not being overdrawn.

Recommendation: The Audit Office recommends that Head Office takes a serious view of this state of affairs and institutes measures aimed at ensuring that remittances are sent to the Mission in a timelier manner. (2005/86)

320. The inventory records were kept and were produced for audit examination. However, the following unsatisfactory observations were observed:

- (a) The inventory was not updated, since items disposed of were not written off from the inventory to reflect the correct position of the Mission's assets;

- (b) Serial numbers and description of items were not quoted on the inventory wherever applicable;
- (c) There was no evidence that the inventory was checked and certified by the relevant personnel; and
- (d) Furniture and equipment were not marked to easily identify them as property of the Mission.

Mission's Response: The Consul/Finance officer acknowledged this and he stated that corrective action would be taken at the earliest opportunity.

321. Revenue totalling C\$29,785 for the period October to December 2005 and C\$72,125 for January to May 2006 collected but was not yet remitted to Guyana.

Mission's Response: The CG explained that these amounts were not yet remitted due to the absence of a Confidential Secretary in the Mission.

322. However, at the time of audit, a Confidential Secretary was recruited and steps are being made to send the revenue to Guyana.

Ottawa Mission

323. The Mission continued to receive remittances in the following month to meet the expenditure for the previous month, which resulted in the Mission's operations being affected in one way or another. In addition, excess expenditure totalling G\$3.141M was incurred in respect of ten line items.

Mission's Response: The High Commissioner explained that this situation resulted mainly from the restricted budgetary allocations under the above line items.

Recommendation: The Audit Office recommends that the Ministry put in place mechanism to carefully monitor the Mission's expenditure so that early action is taken to obtain the necessary approval for virement of funds whenever it is foreseen that there will be a likely cost overrun with a particular line item. (2005/87)

Guyana High Commission - London

324. The actual staffing at the time of reporting was fourteen, of which five were home-based and the rest were locally recruited. However, it was noted that the Mission was not staffed with a Deputy High Commissioner and the Foreign Service Officer III who assisted the High Commissioner, while undertaking duties as Sub Accounting Officer was temporarily posted to Brussels in November 2004 to act as Chargé d’Affairs. However, another Foreign Service Officer III, who headed the Consular Section, which serves approximately 70,000 Guyanese and related organisations, and is responsible for the trade, economic, tourism and information aspects of the High Commission’s work was appointed the Sub-Accounting Officer in November 2004.

Mission’s Response: It was explained by the High Commissioner that apart from his responsibilities as High Commissioner he also serves as the Dean of the Commonwealth and of the Caribbean Diplomatic Corps of High Commissioners, among other posts. As such, the transfer of a Senior Diplomatic Staff to Brussels has resulted in him having to undertake a larger number of ambassadorial duties.

Recommendation: The Audit Office recommends that the Ministry assign and appoint a suitably qualified person to fill this vacancy as a matter of urgency. (2005/88)

325. 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-Accounting Officer, during the period under review, the internal controls of the Mission were considered adequate.

326. In relation to remittances received through the post, the system conformed generally to the requirements of the financial regulations. The opening of the mail was witnessed by three persons, including an Officer of the Consular Section. The three persons were noted to have signed the remittances’ record as evidence that they were witnesses. All mails were recorded in a register. The registered mail, which included cheques, etc. were separately and accurately recorded and properly disposed of.

327. On the security of cash and cheques, the Mission’s vault was embedded in concrete and the safe was kept within the vault. There also existed adequate segregation of duties in relation to both key and combination lock. The Accountant was responsible for the key to the vault and the combination to the safe, while the Sub-Accounting Officer was responsible for the combination to the vault.

328. In relation to passports, receipts and cheque books, the internal control measures conformed generally to the requirements of the financial regulations. In every case books received 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.

329. In respect of revenue and expenditure transaction, the records examined were the remittances register, the Sub-Accountant's cash book, the votes ledger, utilities register, the collector's cash book statements, the bank reconciliation statements, other subsidiary ledgers, and inventory records.

330. An examination of the Sub-Accountant's cash book and the votes account book revealed that they were cast and balanced on a monthly basis. Similarly, the collectors' cash book statements for the period under review was found to be well written and accurate. In addition, based on test checks carried out, the recording of transactions and balancing of the record were found to be accuracy and there was evidence of supervisory checks carried out.

331. The Mission operates the following bank accounts for its day to day operations:

- (a) Main Bank Account № 0174611 to facilitate remittances and to make payments for operational expenses;
- (b) Revenue Bank Account № 0296296 to deposit all revenues and to effect transfers to the Accountant General's Department; and
- (c) Salaries Bank Account № 0666778 to facilitate the transfer of salaries and other allowances for home-based staff and to effect payments therefrom.

332. The cash books for these accounts were properly maintained, and the accounts were all properly reconciled to June 2006, at the time of inspection. These records also bore evidence of supervisory checks.

333. The Mission also operates a cash float of £200. A cash book was maintained to record petty cash purchases, which were minimal, and recoupment.

334. With respect to remittances from the Ministry of Foreign Affairs, amounts totalling £265,624.97 equivalent to G\$96.226M and amounts totalling £141,387.35 equivalent to approximately G\$50.780M, as shown below, were credited to the Main Bank Account for payment of the Mission's operational expenses for the year ended 31 December 2005 and the period January 2006 to June 2006 respectively.

Month	Date of Receipt	Amount £ Sterling	Equivalent G\$
January 2005	03/02/2005	23,891.87	8,985,000
February 2005	21/02/2005	20,465.83	7,735,000
March 2005	21/03/2005	13,191.69	5,049,000
April 2005	16/06/2005	12,101.64	4,490,192
May 2005	03/06/2005	39,241.38	14,225,000
June 2005	20/06/2005	18,605.35	6,790,498
July 2005	26/07/2005	24,242.56	8,410,000
August 2005	30/08/2005	27,331.06	9,848,720
September 2005	21/09/2005	16,405.88	5,935,437
October 2005	31/10/2005	23,949.37	8,536,035
November 2005	07/11/2005	23,801.50	8,351,480
December 2005	06/01/2006	18,706.35	6,571,888
December 2005	10/01/2006	3,690.49	1,297,500
Total		265,624.97	96,225,750
January 2006	25/01/2006	21,577.77	7,705,546
February 2006		24,380.62	8,470,650
March 2006	29/03/2006	19,683.80	6,813,800
April 2006	28/04/2006	28,786.71	10,268,331
May 2006	23/05/2006	25,316.42	9,497,709
June 2006	20/06/2006	21,642.03	8,024,000
Total		141,387.35	50,780,036

335. 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.

336. From the above table it can be seen 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.

337. 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.

338. 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 of \$96.045M against an expenditure of \$94.967M, 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.

Recommendation: The Audit Office recommends that the Ministry put in place mechanism to carefully monitor the Mission's expenditure so that early action is taken to obtain the necessary approval for virement of funds whenever it is foreseen that there will be a likely cost overrun with a particular line item. (2005/89)

339. 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.

Recommendation: The Audit Office recommends that the Ministry remit in a timely manner all amounts associated with attendance at approved conferences. (2005/90)

340. In terms of capital expenditure, an amount of G\$200,000 equivalent to £545 representing the Mission's capital releases for 2005 was remitted to the High Commission in January 2006. This amount was used to purchased a computer valued at G\$189,700 (£525).

341. For the year 2006 amounts totalling £5,029 was used to purchase one Vauxhall motor car.

342. 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.

343. In terms of the collection and banking of revenue, these were found to be in order. Official receipts were written immediately as moneys were received and banking was also done on a daily basis. There were also adequate supervisory checks.

344. The revenue collected for the year ended 31 December 2005 amounted to £36,382 while for the period 1 January 2006 to 30 June 2006 collections totalled £18,735.37. 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 £5,719.43, which were collected during November and December 2005 and paid over in April 2006, all amounts were paid over to the Ministry in 2005. At the time of the audit June 2006 revenue for May and June 2006 totalling £7107.23 was not paid over to head office.

345. 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.

Recommendation: The Audit Office recommends that the Ministry pursue this matter with the Accountant General's Department with a view to obtaining the outstanding receipts. (2005/91)

346. The inventory records were examined. Most of the items relate to office furniture and equipment, and several of them were acquired from the proceeds of fund raising activities. There was evidence to suggest that a physical count of the inventory was last undertaken in May 2006. A test check carried out revealed no discrepancies. However, it was observed that the items were not marked to identify them as the property of the High Commission.

Recommendation: The Audit Office recommends that the Mission mark all fixed assets so that they are readily identifiable as property of the High Commission. (2005/92)

347. 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.

348. 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.

Recommendation: The Audit Office recommends 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. (2005/93)

349. New passports, revenue stamps and unused receipt books were checked on 19 July 2006 and the balances on hand were in agreement with those shown in the respective registers. Utilisation over the period under review was also test checked with the related records.

Brussels Embassy

350. The actual staffing at the Mission at the time of the audit was six, as indicated in the background section of this report. Three of these were home based staff, while the other three were locally recruited staff. It should be noted that two senior members of the diplomatic staff, which had formed its core in 2003, resigned during the third quarter of 2004 and to date were not replaced.

351. 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.

352. 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.

Recommendation: The Audit Office recommends that the Ministry assign and appoint suitably qualified persons to fill these vacancies as a matter of urgency. (2005/94)

353. The Mission received remittances of cash and cheques through registered post on an average of once or twice per week. Two Officers, the Confidential Secretary and Accountant, were authorised to receive such mail. A record was maintained of the amounts received through the post and evidence was seen to indicate that both officers witnessed the opening of the mail. The amounts received were traced to other books of account, the relevant details, such as receipt numbers and dates, were recorded in the remittance book as required. Further, evidence was seen in the record to suggest that supervisory checks were carried out over the amounts received through the post.

354. On the security of cash and cheques, adequate segregation of duties existed in relation to both key and combination lock of the safe. The Sub-Accounting Officer had responsibility for the keys to both the inner compartment and door to the safe, while the Accountant was entrusted with the knowledge of the combination.

355. In respect of revenue and expenditure transactions, the records examined were the remittances register, bank accounts, the Sub-Accountant's cash book, the summary cash book, the salaries register, the votes ledger, the collector's cash book statements, the bank reconciliation statements and inventory records.

356. With respect to remittances from the Ministry of Foreign Affairs, amounts totalling US\$ 298,418.12 equivalent to G\$59.684M and amounts totalling US\$161,498.30 equivalent to G\$32.300M were credited to the Main Bank Account № 310-1007345-86 for the payment of the Mission's operational expenses for the year ended 31 December 2005 and the period January 2006 to June 2006 respectively.

Month	Date of Receipt	Amount US\$	Equivalent G\$
January 2005	04/02/2005	18,327.91	3,665,582
February 2005	22/02/2005	20,140.08	4,028,016
March 2005	21/03/2005	21,877.35	4,375,470
April 2005	01/05/2005	5,708.06	1,141,612
April/May 2005	02/06/2005	53,075.00	10,615,000
June 2005	17/06/2005	28,584.00	5,716,800
July 2005	26/07/2005	24,660.90	4,932,180
August 2005	29/08/2005	25,689.49	5,137,898
September 2005	19/09/2005	25,253.94	5,050,788
October 2005	31/10/2005	26,175.62	5,235,124
November 2005	28/11/2005	24,933.54	4,986,708
December 2005	05/01/2006	23,992.23	4,798,446
Total		298,418.12	59,683,624
January 2006	25/01/2006	29,333.11	5,866,622
February 2006	21/02/2006	26,970.41	5,394,082
March 2006	29/03/2006	24,288.43	4,857,686
April 2006	02/05/2006	26,331.30	5,266,260
May 2006	23/05/2006	26,905.05	5,381,010
June 2006	16/06/2006	27,670.00	5,534,000
Total		161,498.30	32,299,660

357. From the above table it can be seen that remittance were received close to the end of the month or 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.

Recommendation: The Audit Office recommends that the Ministry make each monthly remittance during the preceding month and address the issue of outstanding station allowances. (2005/95)

358. The Mission operates the following bank accounts for its day to day operations: -

- (a) Main bank account № 310-1007345-86 to facilitate remittances and to make payments for operational expenses;
- (b) Revenue bank account № 310-1007346-87 to deposit all revenues and to effect transfers to the Accountant General; and
- (c) Salaries bank account № 310-1272952-10 to facilitate the transfer of salaries and other emoluments for home-based staff and to effect payments therefrom.

359. All the cash books for the above accounts were properly reconciled with related bank statements and in each case the reconciliation was completed to June 2006.

360. The main bank account of the Mission was a dual currency account. When transfers are made from the Sub-Treasury in Washington D.C., the amounts were brought to account in United States dollars. When the need arises, the Mission would request transfers to the “Euro” (€) part of the account to meet operational expenses.

361. For the main bank account for the year ended 31 December 2005 and subsequent period 1 January 2005 to 30 June 2006 a computerised summary cash book was maintained to capture the transactions in both currencies. A hard copy was printed and filed as a permanent record of the transactions done. As required, there was evidence on the record of the supervisory checks carried out during the period. However, since payments were mainly done in “Euros” (€), a manually prepared cash book was prepared to provide the necessary details of such payments.

362. A test check of the payments in the manual cash book revealed that these were accurate and in keeping with duplicate vouchers seen. The cash book was also properly cast and balanced monthly as required. In addition there was evidence of supervisory checks by the Sub-Accounting Officer for the period under review.

363. The collector's cash book statements for the period 1 January 2005 to 30 June 2006 were also examined. A percentage of the entries were traced to the duplicate copies of receipts and to the bank statements and test checks were carried out on balances shown. Based on these checks, the entries and the categorisation of revenue were considered to be accurate. There was also evidence indicating that the Sub-Accounting Officer had carried out the supervisory checks, required by existing regulations.

364. The salary bank account № 310-1272952-10 and related records for the period January 2005 to June 2006 were examined. Remittances were traced to the cash book and bank statements. At the beginning of the year 2005, the account reflected a positive balance of US\$14,312.03 and €3,021.91 and as at 31 December 2005, balances of US\$14,662.03 and €2,897.31 were reflected.

365. 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. In my previous report the Audit Office had recommended that the sum of US\$12,694 be refunded to the Ministry of Foreign Affairs. This amount was refunded to Head Office on 25 January 2006 in a cheque totalling US\$14,447.33. However, the cheque was returned to the Mission on the 04 April 2006 for the payee to be changed from the Ministry of Foreign Affairs to the Accountant General. At the time of the audit the amount was refunded to Head Office.

366. The Votes Ledger for the year 2005 was examined. It was properly written up and was in agreement with the statement of expenditure of the Mission. The inventory records were also examined. These were last updated in June 2006 based on a physical verification carried out by staff. A test check of the inventory was also carried out and this revealed no discrepancies.

367. A review of the expenditure incurred on the maintenance of the vehicle owned and operated by the Embassy indicated apparent excessive expenditure.

Mission's Response: It was explained that this state of affairs was due to the age of the vehicle and the extent of use.

Recommendation: The Audit Office recommends 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. (2005/96)

368. The Mission collects revenue mainly from the issue and renewal of passports and the notarising of documents. There are prescribed rates in relation to each service. These have been verified through an examination of the receipts issued.

369. The revenue collected for the year ended 31 December 2005, amounted to €6,529.40 while for the period 1 January 2006 to 30 June 2006 collections totalled €3,944.65. Given the small volume of transactions, banking was not done on a daily basis, but on average of once or twice a week.

370. With respect to remittance of revenue to the Accountant General, this was being done approximately every two months because of the costs involved. The last remittance was made on 5 June 2006 and was for revenue collected over the period June 2006.

371. In relation to fixed assets and other bank balances, these were dealt with in previous sections of this report.

372. New passports, revenue stamps and unused receipt books were checked on 25 July 2006 and the balances on hand were in agreement with those shown in the respective registers. Utilisation over the period under review was also test-checked with the related records.

373. The main stock of passports had a balance of sixteen new passports of thirty two pages each in usable condition. In addition, ten passports (№ 363876 to 363900) which were sent to the Embassy in 2002 could not be utilised because the Embassy did not have the machine or stamps required to issue these passports. The Accountant was advised to return the ten old and unused passports to the Immigration Department, Georgetown.

Guyana Embassy - Paramaribo

374. The actual staffing at the time of reporting was ten. Three were home based staff while the others 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 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 was operating with its full complement of staff.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs make available details of the approved organisation structure of the Mission to enable clear determination as to whether the required complement and professional grades are achieved. (2005/97)

375. 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.

Recommendation: The Audit Office again recommends that Head Office institute measures aimed at ensuring that remittances are sent to the Mission in a timely manner. (2005/98)

376. An examination of the vote's ledger showed that correction fluid was used when alterations were made to the vote's ledger. In addition, voucher numbers were not recorded in the sub accountant's cash book for the month of December 2005. It should be noted that these practices are not in keeping with the regulations.

377. In relation to capital expenditure, the Embassy received an allocation of \$190,000 and \$551,460 for the years 2005 and 2006 respectively. For the year 2005, the Mission expended the full amount on the purchase of two filing cabinets, five carpets and four chair cushions. As at 30 June 2006, the Embassy expended sums totalling \$216,000 of the 2006 allocation on the purchase of one freezer for the Ambassador's Residence and a work station for the Confidential Secretary office. However, up to the time of the audit in June 2006, the items were not marked to identify them as the property of the Embassy. In addition, sectional inventories were not kept and there was no evidence that a physical count of the items was undertaken for the period reviewed.

Recommendation: The Audit Office recommends that the Mission confirms to Stores Regulations, which require the periodic review of the status and marking of inventories. (2005/99)

378. 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.

Recommendation: The Audit Office recommends 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. (2005/100)

379. An examination of the bank reconciliations for the Main and Sub-Treasury Accounts for the months of December 2005 and May 2006, revealed unreconciled differences of US\$20,914.31 and SRD805.26 respectively. The Accountant explained that the differences originated from backlogged unreconciled bank accounts for the years prior to 2004.

380. In my previous report, it was recommended that action should be taken to have unserviceable items boarded and disposed. However, up to the time of inspection in July 2006, the position remained the same.

381. It was observed that the Accountant was the holder of the safe keys and there was no segregation of duties for the security of cash and cheques, since the Accountant was responsible for the keys to her office, the adjoining room and the safe.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take immediate action to improve the internal controls of the Mission vis-à-vis the segregation of accounting duties. (2005/101)

Guyana Consulate – Nickerie

382. The actual staffing at the time of reporting was six. One of these was home based while the others 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 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 Consulate was operating with its full complement of staff.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs make available details of the approved organisation structure of the Mission to enable clear determination as to whether the required complement and professional grades are achieved. (2005/102)

383. The Accounts Unit was staffed with only one person, the Accountant. She was involved in the (a) preparation of payment and receipt vouchers; (b) writing up of the sub accountant's cash book, votes ledger and remittance register; (c) preparation of and counter-signing of cheques; (d) checking off and banking of daily receipts; (e) and preparation of the bank reconciliation statements, among other duties.

384. The above arrangements resulted in a lack of proper internal controls and segregation of duties and cannot be regarded as satisfactory, when considering the requirements of the regulations for adequate checks and balances in the system. It was mentioned in my previous report that measures should be taken to have an increase in staff within the accounting unit by one officer preferable home based. This arrangement would significantly assist the locally recruited Accountant in having a good knowledge and fundamentals of the operation of our accounting system in Guyana.

Mission's Response: This issue was discussed with the Consul General who felt that although the Accountant was adequately and appropriately qualified some level of guidance in the fundamentals of Guyana's new accounting systems is required.

385. The Consulate has been in receipt of its monthly remittance close to the end of the month or early in the following month.

Mission's Response: The Consul General viewed his concerns that this practice is adversely affecting the operations, since payments for goods and services are normally delayed to avoid incurring overdrafts.

386. Audit examination of the records revealed that the Consul General (CG) was paid a higher rate for maid allowance as compared to the Ambassador of Paramaribo who received a monthly allowance of US\$100. During the period under review, the CG received maid allowances ranging from US\$100 to US\$600 per month. As at 30 June 2006, the CG received sums totalling US\$6,400.00 (G\$1.280M) in excess of that paid to the Ambassador.

Mission's Response: The CG explained that he had written the Director General requesting an approved rate for maid allowance for which no reply was received. The Director General had promised to regularise the matter.

387. 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.

Recommendation: The Audit Office recommends 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. (2005/103)

388. It was observed that items owned by the Consulate were not marked to identify them as the property of the Consulate. In addition, bank reconciliation statements were not signed by the officers preparing and certifying them for the period under review.

Recommendation: The Audit Office recommends that steps be taken to have all items marked and bank reconciliation statements signed by the relevant persons. (2005/104)

The Guyana Embassy, Brazil

389. The actual staffing at the time of the audit was eleven. Four of these were home based, while the other seven were recruited locally. As part of the preliminary work done prior to the inspection visit, information was sought at 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 complement of staff.

390. The accounting unit was only staffed by one person, supported by an accounts clerk, who also performs some duties as a receptionist and bilingual secretary/translator. This results in a lack of proper segregation of duties. In particular, the Foreign Service Executive Officer/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, the expenditure statement and 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.

391. This situation was however remedied with the recruitment of an accounts clerk and a bilingual secretary in February 2006, thereby allowing the previous bilingual secretary and accounts clerk/receptionist to have more input in the accounting unit, thus resolving the internal control breaches that had previously existed. Hence the controls during the current period were regarded as satisfactory.

392. The Embassy was outfitted with both a safe and strong box which secured cash, cheques and other serially numbered or sensitive documents. A register of the contents of the safe was maintained. However, there was no segregation of duties in relation to the securing of the door to the safe for the Foreign Service Executive Officer/Accountant was responsible for both the key and combination lock.

Recommendation: The Audit Office recommends that the Mission take immediate action to have the functions relating to the key and combination locks segregated, noting that the process would entail changing the current combination. (2005/105)

393. 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.

394. The remittance register bore no evidence that the Confidential Secretary to the Ambassador opened the mail in the presence of another officer as required by financial regulations. The register was also not written up to provide details of the disposal of amounts received during the period reviewed.

Recommendation: The Audit Office recommends that the Mission review the methodology regarding remittances received through the post in order that this conforms to regulatory requirements and adequate internal controls. (2005/106)

395. The Embassy incurred liabilities totalling US\$18,425.05 as at 31 December 2005. This is as a result of the late remittances received. Remittances were received either close to the end of each month or early in the following month. This practice adversely affected the operations of the Embassy, since payments for goods and services are normally delayed to avoid incurring overdrafts.

Recommendation: The Audit Office recommends that Head Office takes a serious view of this state of affairs and institutes measures aimed at ensuring that remittances are sent to the Mission in a timelier manner. (2005/107)

396. The main bank account was affected by sixteen advances totalling US\$16,488.16 outstanding as at 31 December 2005. Six of these advances totalling US\$7,233.16 were issued during the years 1998 and 2002.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to ensure that the Mission's bank account is replenished with the amounts outstanding. (2005/108)

397. Included in the ten advances totalling US\$9,255, outstanding for the year 2005, were eight amounting to US\$8,955. These advances were in relation to official travel made by the Ambassador for which the related Cabinet decisions to facilitate their clearing are awaited.

398. Test-checks of transactions recorded in the vote's ledger for the year 2005 revealed that this record was accurately written up. However, the ledger was not accurately balanced, as a result the following differences were observed:-

Line Item	Description	Total as per Votes \$	Actual Expenditure \$	Difference Over/(Under) \$
6117	Temporary Employee	594,000	576,000	(18,000)
6224	Print and Non Print	274,000	520,000	246,000
6294	Others	2,149,000	2,163,000	14,000
Total		3,017,000	3,259,000	242,000

399. As a result of the above differences, the total expenditure figure of G\$61.852M is being understated by G\$242,000.

400. The sum of G\$1.174M was expended on repairs and maintenance works to one of the Embassy's vehicles for the year under review. Due to the age of the vehicle, the insurance coverage for the year 2005 totalled G\$663,000. The rising cost of maintenance and insurance coverage suggests that the vehicle may soon become uneconomical to maintain, particularly when considering that it is presently seventeen years old.

Recommendation: The Audit Office recommends that action be taken to replace this vehicle, while at the same time taking advantage some of its replacement cost through its sale. (2005/109)

401. Revenues collected from transactions done by the Honorary Consulate in Boa Vista in regards to the year 2005 were significantly more than that collected by the Embassy's Chancery. At the time of audit returns from the Consulate in Boa Vista were also not submitted to the Embassy for the month of December 2005 and the period January 2006 to June 2006.

402. While the remittances listed above were verified in the records of the Ministry of Foreign Affairs as having been received and transmitted to the Accountant General, the Embassy is yet to receive acknowledgement receipts from the Accountant General to complete its record keeping. A similar situation was observed for the period 1 January 2006 to 31 June 2006.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs vigorously pursue with the Accounting General, the matter of the outstanding acknowledgement receipts. (2005/110)

403. In terms of capital expenditure for the year 2005, the Embassy had an allocation of US\$560 for the purchase of filing cabinets. The full amount was expended on the purchase of three filing cabinets which were received, inventoried and were being used to improve the operational efficiency of the Embassy.

404. 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 Embassies on these plots. In some cases, apartments have also been built for both home based staff and local employees.

405. No work has been done on the donated land by the Guyana Government. 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 had constructed a fence some years ago.

406. 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, no payment was made for the period under review. It is not known what other charges may be levied in the future, or whether there might be a reversal of the Brazilian gift of land with regard to those countries which have not begun any construction.

407. Meanwhile, the annual cost of rental of the Chancery, Residence and the apartments for the home based staff stands at \$20.990M. While this is not exorbitant by the standards of Guyana's Embassies in other large countries in the hemisphere.

Recommendation: The Audit Office recommends that the Government of Guyana conduct a cost/benefit analysis of building on the donated land. (2005/111)

Guyana Embassy, Venezuela

408. The actual staffing at the Mission at the time of the audit was eight – including two home based staff. 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. Nevertheless, it was noted that all the records had evidence of supervisory checks by the Senior Foreign Officer 1.

Recommendation: 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. (2005/112)

409. On the security of cash and cheques, passport and other sensitive documents, the Embassy was in possession of two safes, which were not embedded in concrete. An examination of the arrangements for the securing of the doors to the safes revealed that they were only fitted with combination locks. The knowledge of the combinations for the locks was vested in the Sub-Accountant Officer and the Accountant. This arrangement did not have the features of effective internal control.

Recommendation: The Audit Office recommends that the Mission take immediate action to (i) have locks with keys installed on the doors (ii) segregate the duties in relation to the knowledge of combination and key holder, noting that the process would entail changing the current combination. (2005/113)

410. 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 used sequentially. However, it was observed that in several instances that the carbon did not print and there were also instances where the duplicate copies of receipts in the receipt book were traced in ink. Instances were also noted where the duplicate copies retained were barely legible.

411. The Embassy maintained a Remittance Register and remittances totalling US\$214,877.37 equivalent to G\$42.951M were received and traced to cash book and the deposits verified with the bank statements for the main bank account. However, some of the remittances were received close to the end of the month or 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. We have however noted that there were some improvements in remitting allocations to the Mission as compared to previous years.

412. An examination of the bank reconciliation statement as at 31 December 2005 for the main bank account held at JP Morgan Chase revealed that there were 11 stale dated cheques valued at US\$12,591.36 which kept appearing on the bank statement on an average of approximately 3 years. These cheques were remitted to the Accountant General and the Public Service Ministry. This matter was mentioned in my previous report.

Mission's Response: The Accountant had explained that the Ministry was written to seeking assistance to ascertain the whereabouts of these cheques since they were remitted through the Diplomatic bags.

413. At the time of the audit inspection in July 2006 some corrective action was taken. The cheques were located, returned to the Embassy and were updated and remitted back to the Ministry of Foreign Affairs in March and July of 2006.

414. With respect to remittance of revenue totalling \$3.308M to the Accountant General, this was done on a monthly basis through the diplomatic mailbag to the Ministry of Foreign Affairs, Georgetown. While remittances 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.

Recommendation: The Audit Office recommends that the Ministry pursue this matter to ensure that the Accountant General acknowledges all amounts received. (2005/114)

415. At the time of the inspection, the embassy was in possession of a Buick car that was twelve years old and was not working.

Mission's Response: The Accountant explained that the car was serviceable, however, from estimates obtained it was not economical to repair it.

Recommendation: In view of the fact that it is not economical to repair the vehicle and also given the condition it is in, the Audit Office recommends that provision should be sought for a new vehicle. (2005/115)

416. The petty cash was operated according to the Imprest system. However, an Imprest cash book was not used. Rather, all the receipt and payments were recorded in separate columns in the sub accountant cash book. In addition, a cash composition book was not used to summarise the cash held at the end of the day.

Recommendation: The Audit Office recommends that the Ministry pursue this matter to ensure that the Accountant General acknowledges all amounts received. (2005/116)

Guyana Embassy - Beijing

417. The actual staffing at the Mission was seven. Three of these were home-based staff and the rest were locally recruited. Information was not available from the Ministry of Foreign Affairs in relation to the authorised staff strength of the Mission to enable an assessment as to whether that complement was achieved.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs make available details of the approved organisation structure of the Mission to enable clear determination as to whether the required complement and professional grades are achieved. (2005/117)

418. It was also noted that the Accounting Unit was staffed by only one person. This resulted in a lack of proper segregation of duties. In particular, the Foreign Service Executive Officer/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, the 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; (g) write up the Vote Account Book, and (h) consular duties, including the issuance of passports. The Accountant is also the Student Affairs Officer for scholars studying in the region. This arrangement was not considered as good internal control, since it could lead to irregularities.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take immediate action to improve the internal controls of the Mission vis-à-vis the segregation of accounting duties. (2005/118)

419. The Mission continued to function without an Ambassador. However, the Foreign Service Officer III, while undertaking duties as Sub Accounting Officer also performed the duties of Chargé d' Affairs. A Consular Officer and Commercial Attaché were also not employed to head the Consular Section and to be responsible for the trade, economic, tourism and information aspects of the Embassy's work.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs review its policy in relation to the Mission towards ensuring that all key and critical positions are filled, earliest. (2005/119)

420. In relation to the remittances received through the post, the system in operation did not confirm to the requirements for adequate internal controls. The Confidential Secretary opened the mail, but this process was not witnessed as required. A remittances book was also not maintained to provide details of the amounts received and the process of disposal.

Recommendation: The Audit Office recommends that the Mission review the methodology regarding remittances received through the post in order that this confirms to regulatory requirements and adequate internal controls. (2005/120)

421. On the security of cash and cheques, the Embassy was outfitted with a safe, which was secured with both key and combination locks. The custody of the keys to the safe, its inner drawer and combination was vested in the Accountant, although the Sub Accounting Officer had knowledge of the combination to the safe and would keep the keys when the Accountant proceeds on leave. This arrangement lacked the vital ingredients of proper internal control and should be remedied.

Recommendation: The Audit Office recommends that the Mission take immediate action to segregate the duties in relation to the knowledge of combination and key holder, noting that the process would entail changing the current combination. (2005/121)

422. The main bank account was affected by two outstanding advances totalling US\$3901.83 issued to the Ministry of Foreign Trade and International Cooperation to facilitate payment of hotel expenses for a Ministerial visit.

Mission's Response: According to the Accountant, the Ministry had indicated in April 2006 that appropriate steps were being taken to clear the amount.

Recommendation: The Audit Office recommends that the Mission take follow-up action with a view to having the Ministry of Foreign Trade and International Cooperation clear the outstanding advances. (2005/122)

423. An examination of the inventory records revealed no evidence that a physical count of the inventory was undertaken for the entire period reviewed. The items of inventory were also not marked to identify them as the property of the Mission.

Recommendation: The Audit Office recommends that the Mission confirm to Stores Regulations, which require the periodic review of the status and marking of inventories. (2005/123)

424. The capital allocation for the year 2005, which totalled G\$422,650, was to enable the acquisition of furniture, kitchen equipment and utensils. Of that amount G\$272,160 was utilised in the acquisition of one dinette set, six chairs, one suite and a complete bed. The difference was still to be expended.

425. In terms of the collection of revenue, official receipts were written immediately as moneys were received. However, the banking of revenue was not done on a daily basis, as required. Instead, such banking was undertaken approximately twice monthly.

Mission's Response: It was explained that this approach was instituted because revenue collections were generally small. There were, nevertheless, adequate supervisory checks.

426. The Mission collected US\$14,264 as revenue for the year 2005 and US\$14,061 for the period January 2006 to August 2006. These sums were verified in the records of the Ministry of Foreign Affairs, but that Ministry's remittances to the Accountant General are yet to be substantiated by acknowledgement receipts.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs vigorously pursue with the Accounting General, the matter of the outstanding acknowledgement receipts. (2005/124)

427. A scrutiny of the revenue account revealed that the fluctuation of exchange rates resulted in amounts totalling 7,942.65 Yuan being inadvertently retained in the bank account. A standard rate of US\$1 equals 8.4 Yuan was used for collections reported in the collectors' cash book/statements, while remittances from the account was based on actual bank rates that varied between 7.9 Yuan and 8.4 Yuan.

Recommendation: The Audit Office recommends that the Mission take immediate action to pay over the sum retained and to take remedial action, with regards to future remittances. (2005/125)

AGENCY 07
PARLIAMENT OFFICE

Current Expenditure

428. Amounts totalling \$13.038M were expended to purchase refreshment and meals. Included in this figure were sums totalling \$5.070M paid to a supplier for the catering of meals for sittings of the National Assembly. However, there was no evidence that five supplies falling within the limits of \$250,000 and \$600,000 were adjudicated by the Ministerial Tender Board. Similarly, one supply for an amount of \$1.518M was not adjudicated by the NPTAB.

Recommendation: The Audit Office recommends that the Office adhere strictly to the Procurement Act as it relates to the award of contracts for the supply of services. (2005/126)

Capital Expenditure

429. The sum of \$45M was allocated for the (a) rehabilitation of the Public Utility Commission area and the Mezzanine floor and (b) purchase of a new switch board, computers, refrigerators, freezers and multi-media projector screens for Parliament Office. A Contingency Fund Advance Warrant of \$4.143M for upgrading the electrical system in the Public Buildings for accommodating the present and future loads was approved, giving a revised allocation of \$49.143M. The full amount was expended as follows:-

Description	Amount \$'000
Rehabilitation & alternation to PUC area	14,864
“ “ “ “ Mezzanine floor	13,945
Purchase of furniture & equipment	6,048
Rehabilitation of Eastern Sanitary Block	5,121
Upgrading main switch gear	4,143
Consultancy services	2,371
Supply & installation of carpet	1,328
“ “ “ “ A/C units	1,323
Total	49,143

430. As can be noted, the sum of \$6.444M was expended to rehabilitate the Eastern Sanitary Block and the purchase and installation of air conditioning units. However, there was no evidence that approval was granted for a change of programme to undertake the works and to purchase the units. The works were completed and physically verified.

Office's Response: The Head of the Budget Agency explained that the rehabilitation work undertaken to the Eastern Sanitary Block was an extension of the works done to the Mezzanine Floor and the air conditioning units supplied were installed in the Mezzanine Floor.

431. The contract for the rehabilitation and alternation to the Public Utility Commission area was awarded in 2004 in the sum of \$8.748M. There was an approved variation of \$13.416M, giving a revised contract sum of \$22.164M. As at 31 December 2004, amounts totalling \$5.750M were paid to the contractor. During the period under review, the contractor was paid amounts totalling \$14.864M. At the time of reporting, the works were completed and physically verified.

432. In relation to the rehabilitation and alteration works to the Mezzanine Floor, the contract was awarded in 2004 in the sum of \$5.302M. As at 31 December 2004, the full amount was paid to the contractor. There was an approved variation of \$14.010M in 2005, giving a revised contract sum of \$19.312M. During the period under review, the contractor was paid amounts totalling \$13.945M. At the time of reporting, the works were completed and physically verified.

433. The contract for upgrading the main switch gear to Parliament Buildings was awarded by the NPTAB in the sum of \$4.143M. The full contract sum was paid to the contractor as at 31 December 2005. The works were completed and physically verified.

434. In relation to the purchase of furniture and equipment, amounts totalling \$6.048M were expended as follows:-

Description	Quantity	Amount \$'000
Executive furniture for M.P. lounge		2,323
Dell computers	3	817
Three piece sofa set	1	600
Digital telephone	14	489
Stacking chairs	60	450
Thermos	80	400
Desk	1	192
Folding tables	7	277
Three seater chair set	1	165
Refrigerator	1	162
Computer accessories		91
Executive chair	1	82
Total		6,048

435. As can be noted, the sum of \$4.489M was expended to purchase a quantity of chairs, thermos, tables, executive furniture, desk and sofa set. However, there was no evidence that approval was granted for a change in programme to purchase the items. Nevertheless, the items purchased were verified as having been received.

Office's Response: The Head of the Budget Agency explained that a request was not made for a change in programme to purchase the items since the time was too short to have everything in place for the opening of the Members of Parliament Lounge

Recommendation: The Audit Office recommends that Parliament Office desist from purchasing capital items that have not been specifically approved in the Office's capital profile without first obtaining the approval of the Chief Planning Officer. (2005/127)

436. The contract for the supply and installation of 476 square yards of commercial carpet and 50 feet of seaming was awarded by the NPTAB in the sum of \$1.328M. As at 31 December 2005, the full amount was paid to the contractor. The works were completed and physically verified.

AGENCY 08 & DIVISION 505
AUDIT OFFICE OF GUYANA

Current Expenditure

437. Through Constitutional Reform, Act No. 5 of 2004 (Audit Act 2004) and Order No. 16 of 2005 the Auditor General's Office became a semi-autonomous agency on the 27 April 2005 and was thereafter known as the Audit Office of Guyana. The Auditor General is authorised by the Audit Act to make appointments to ensure that there are officers and employees in sufficient numbers and with appropriate skills to execute the functions and responsibilities of the Audit Office. However, the staffing situation did not improve, since the Audit Office was unable to recruit new staff to fill existing vacancies. So much so that at the time of reporting in March 2007 the vacancy level was 49% of the authorised staff strength of 223.

438. In view of the Office not being in a position to employ new staff, the work of the Office continues to be adversely affected, hence the delays in the timely submission of the Auditor General's Annual Report to the National Assembly. The Audit Office also continued to engage the services of Chartered Accountants in public practice to provide external auditing services to the Public Corporations and other entities in which controlling interest vests with the State despite the high costs involved in the contracting out arrangements.

Capital Expenditure

Subhead 12004 - Buildings

439. The sum of \$625,000 was voted for sealing of offices on the ground floor for the installation of air conditioning units. Amounts totalling \$597,535 were expended as follows:

Description	Amount \$'000
Purchase of electrical items	197
Deposit for 200 Amp meter	144
Purchase of main switch and busbar	92
Building and installation of meter	88
Sealing of ground floor	62
Purchase of electrical conduits	15
Total	598

The works were completed and physically verified.

Subhead 24002 - Land Transport

440. The sum of \$5M was voted for the purchase of one vehicle. In this regard, an amount of \$4.775M was expended on the acquisition of one Nissan X-Trail vehicle. The vehicle was verified as having been received.

Subhead 25003 - Office Equipment & Furniture

441. The sum of \$1.8M was allocated for the purchase of office furniture and equipment including air condition units, UPS, desks and chairs. Amounts totalling \$1.784M were expended on the purchase of air conditioning units, filing cabinets, chairs, desks, refrigerators, digital cameras, calculators and a cellular phone. The items purchased were verified as having been received and properly brought to account.

Subhead 44010 - Institutional Strengthening – Auditor General

442. The sum of \$43.5M was allocated for the provision of consultancy services, technical assistance and institutional strengthening support. 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 execution duration. According to the Appropriation Account, amounts totalling \$39.928M were expended to purchase office equipment and in the payment of consultancy fees and other miscellaneous expenses. The items purchased were verified as having been received and properly brought to account.

AGENCY 09 & DIVISION 505
PUBLIC AND POLICE SERVICE COMMISSION

Capital Expenditure

Subhead 25002 - Public Service Commission

443. An amount of \$1M was provided for the purchase of cabinets, desks, fans and chairs. Amounts totalling \$600,090 were expended to purchase filing cabinet, chairs, fans, microwave and a computer monitor. The items purchased were verified as having been received and properly brought to account.

AGENCY 10 & DIVISION 505
TEACHING SERVICE COMMISSION

Current Expenditure

444. An examination of the Register of Contributors to the National Insurance Scheme for December 2005 revealed four instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme.

Recommendation: Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Commission aggressively follow up with the Scheme with a view to ensuring that all employees are promptly registered with the Scheme. (2005/128)

445. It is a requirement for each storekeeper to keep Bin Cards to record the receipt and issue of stores. In addition, a Goods Received Book shall also be maintained. However, the Commission failed to keep such records during the period under review.

Recommendation: The Audit Office recommends that the Commission ensures that stores accounting procedures particularly as it relates to the maintenance of Bin Cards and a Goods Received Book are observed. (2005/129)

Capital Expenditure

Subhead 25008 - Office Equipment

446. An amount of \$3.178M was allocated for the purchase of office equipment and furniture. Amounts totalling \$3.177M were expended as follows:

Description	Amount \$'000
Construction of fire escape	941
One telephone system	600
Two computers, two printers	584
Seven filing cabinets, two desks	400
Three refrigerators	249
Twenty-two chairs	222
Forty-eight smoke alarms	144
Four fire extinguishers	37
Total	3,177

447. As can be noted from the above, the Commission constructed a fire escape at a cost of \$941,196. However, there was no evidence to indicate that the Head of the Budget Agency obtained approval for a change in programme to undertake the above mentioned works. The works were nevertheless verified as having been satisfactorily completed. The items purchased were verified as having been received. However, they were not inventoried.

Recommendation: The Audit Office recommends that the Teaching Service Commission desist from undertaking capital works that have not been specifically approved in the Commission's capital profile without first obtaining the approval of the Chief Planning Officer. (2005/130)

AGENCY 11 & DIVISION 505
GUYANA ELECTIONS COMMISSION

Current Expenditure

448. Amounts totalling \$164.752M were expended on Salaries and Wages. However, we were restricted in conducting the audit examination of the wages and salaries, as the records were destroyed by the GECOM fire, which occurred in September 2006. Nonetheless, alternative checks of the manual payroll presented for the period under review was examined and were in accordance with the contracts of employment.

449. The sum of \$147.825M was expended on Office Material, Equipment and Supplies. An analysis of the expenditure revealed that capital items totalling \$4.101M were expended from this line item as follows:-

Description	Quantity	Amount \$'000
Heavy Duty printers	2	1,700
Pelican Water proof case & photo lid organiser	1	1,373
Sitting Chairs with arms	99	713
Sitting chairs without arms	40	248
Executive & typist chairs	3	42
Double bed	1	25
Total		4,101

However, the items purchased were received and properly brought to account.

Commission's Response: The Head of the Budget Agency explained that capital funds were exhausted and expenses had to be met from the current funds for the Continuous Registration process.

Recommendation: The Audit Office recommends that the Commission take appropriate measures to ensure that expenditures of capital nature are met from the appropriate capital subhead. (2005/131)

450. Log books were not presented for three vehicles requiring such records to be kept. In the absence of these books, it could not be determined whether the journeys undertaken by the vehicles were properly authorised and whether effective control was exercised over their use. In addition, it was observed that the person authorising the journey did not affix their signature at all times.

Recommendation: The Audit Office recommends that the Commission institute measure to ensure that log books are properly maintained for all vehicles under its control that require log books. (2005/132)

451. Amounts totalling \$13.239M were expended on Electricity Charges. However, the electricity register only reflected expenditure totalling \$9.121M, giving a difference of \$4.118M. This difference indicates that there was a failure to reconcile the amounts recorded in the register with that of the analysis report/Appropriation Account, thus resulting in the difference.

Commission's Response: The Head of the Budget Agency explained that electricity charges were sometimes met from the Imprest Account.

452. These amounts must be reflected in the register to account for the full amount expended. The Head of the Budget Agency has taken steps to ensure that electricity charges are reconciled with the electricity register.

Recommendation: The Audit Office recommends that the Commission implement measures to ensure that reconciliation is done with the electricity register and the account analysis to account for the electricity charges paid. (2005/133)

453. The sum of \$38.565M was expended on Other. However, audit examination revealed that eight payments totalling \$4.425M were expended on printing posters, banners and the National Registration Act. The amounts should have been charged from line item 6224 (Print & Non-Print Materials).

Recommendation: The Audit Office recommends that the Commission take appropriate measures to ensure that expenditures are met from the appropriate line items. (2005/134)

Stores and Other Public Property

454. A physical verification was conducted at GECOM stores by the Audit Office in September 2006 and the following discrepancies were observed:

- (a) Several differences were observed between the stock ledger and the actual stock balance;
- (b) Large amounts of unserviceable items were kept in the stores, which needs to be valued and disposed;
- (c) Unserviceable items were stored together with serviceable items;
- (d) The stores were over-stocked, which made it difficult to verify the items therein, also many items of inventory were not placed on shelves;
- (e) All stock items were not labelled;
- (f) Many items were over-stocked and there was not a process for issuing and re-ordering of stock items. Many old stocks were in stock, while stocks recently acquired were issued;
- (g) Items of stock with the same name were entered under the same folio number in the stock ledger. For example different types of toners, radios and uniform materials were recorded under the same folio number in the stock ledger, which made it difficult to arrive at the stock balance for each type; and
- (h) An annual stock count was last done in the year 2003.

It should be noted that the stores were destroyed by a fire in September 2006.

Commission's Response: The Head of the Budget Agency explained that systems are being put in place to improve the efficiency and effectiveness of the stores operations to comply with the Stores Regulations.

Recommendation: The Audit Office recommends that the Commission put systems in place to ensure that the stores is operated in an efficient manner in keeping with the Stores Regulations. (2005/135)

Imprest

455. The Commission operated an ordinary and standing imprest accounts with allocations of \$1M and \$12M respectively for the period under review. The bank accounts were reconciled for the period under review. However, records including the cheques stubs, deposits books, daily cash composition books, cash book, advance register and advances forms were not presented for audit examination. In the absence of these records we were unable to conduct an audit of the imprest accounts.

Commission's Response: The Head of the Budget Agency explained that the records were destroyed by the GECOM' fire in September 2006.

456. Cash advance in the sum of \$5M was issued to GECOM's ten Administrative Regional Offices for continuous registration. However, supporting documents for the clearing of the advance were not presented for audit examination. Hence, it could not be determined whether the advance was properly cleared and accounted for.

Commission's Response: The Accountant explained that the advance register was not recovered since the fire occurred, which indicated that the register was either destroyed by the fire or it has been misplaced.

Recommendation: The Audit Office recommends that the Commission make a special effort to ascertain the amount of advance still outstanding and present the relevant available information for audit verification. (2005/136)

Other Matters

457. An examination of the expenditure revealed that there were seven instances totalling \$5.915M, where Tender Board approvals were not seen for purchases and services rendered as follows:-

Date	Payee	Particulars	Line Item	Amount \$'000
16.3.05	C. Ambrose	Electrical works, resurfacing & tiling of I.T. Dept.	6242	2,091
5.10.05	Water Christ Ltd.	Meals and accommodation for 30 persons.	6302	828
10.10.05	Computer & Control Ltd.	Repairs to servers	6284	1,437
24.10.05	Metro	Supply of stationery	6223	700
15.12.05	Minilli Eng. Ltd.	Electrical works at GECOM building in Coldingen	6242	945
23.12.05	G.S.L.	Supply of uniform materials	6223	472
30.12.05	C. Ambrose	Renovating I.T offices	6242	900
Total				7,373

Commission's Response: The Head of the Budget Agency explained that he is in the process of securing copies of the awards for audit verification since these were destroyed by the fire.

Recommendation: The Audit Office recommends that the Commission adhere strictly to the requirement of the NPTAB and present the approvals for audit verification. (2005/137)

458. In my 2004 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.

Commission's Response: The Head of the Budget Agency explained that the matter is still under investigation with the Guyana Police Force.

Capital Expenditure

Subhead 25010 - Guyana Elections Commission

459. The sum of \$50M allocated includes the purchase of computers and accessories. Two Supplementary Provisions were approved in the sum of \$286.617M for the preparation of general elections and continuous registration, thus revising the allocation to \$336.617M. Amounts totalling \$321.639M was expended as follows:-

Description	Amount \$'000
Purchase of office equipment	226,670
17 motor vehicles & 4 metal containers	44,444
Purchase of office furniture	36,733
Rehabilitation & electrical works to buildings	13,245
Miscellaneous	547
Total	321,639

460. In relation to the purchase of office equipment, the sum of \$226.670M was expended to purchase the following items:

Description	Amount \$'000
54 computers, 55 printers & 80 digital cameras	126,266
28 radios, 5 microphones & 2 tape recorders	42,958
1500 cell phones, 18 photocopiers & 3 shredders	25,063
100 die cutters & 21 pelican organiser with cases	10,195
7 outboard motors, 1 battery & 10 A/C units	11,354
4000 poll compartments & cat with cable wireless bridge	8,578
5 TV & VCR, 21 peddle divider sets & 3 paper trimmers	2,256
Total	226,670

461. Included in the sum of \$126.266M was an amount of \$52.457M for the supply and installation of computer hardware and software for upgrading the MIDIS system at GECOM. The contract was awarded by the NPTAB to an overseas supplier in the sum of \$52.227M. Amounts totalling \$51.009M were paid to the supplier for the items supplied. However, it was observed that the items purchased for the MIDIS system were not brought to account in the stores and acknowledgement receipt for the amount expended was not provided for audit verification.

Commission's Response: The Head of the Budget Agency explained that the items purchased are being added to the Master Inventory.

462. The other purchases were adjudicated by Cabinet and the NPTAB and the items were verified as having been received and properly brought to account. However, eleven digital cameras were not presented for audit examination.

Commission's Response: It was explained by the Storekeeper that the cameras were stolen from the stores. However, a loss report was not submitted for audit verification.

463. Amounts totalling \$44.444M were expended on the purchase of two minibuses, four pick-up vehicles, six cars, three canter trucks, two land cruisers and four metal containers. However, Tender Board approval was not seen for two containers purchased. An examination of the stores records revealed that only ten of the seventeen motor vehicles were brought to account in the stores records.

Recommendation: The Audit Office recommends that the Commission take urgent measures to have the Tender Board approval located and presented for Audit verification. Also, to have all vehicles properly documented in the stores records. (2005/138)

464. With regards to the purchase of office furniture, amounts totalling \$36.733M were expended on the following items:

Description	Quantity	Amount \$'000
Purchase of chairs	982	16,887
Purchase of desks	240	10,385
Purchase of metal book shelves	182	8,194
Purchase of filing cabinets	30	1,267
Total		36,733

465. Cabinet and NPTAB adjudicated the purchases. However, it was observed that approvals for the purchase of six hundred and fifty chairs were not produced for audit examination. Nonetheless, the items purchased were received, inventoried and properly brought to account.

Commission's Response: The Head of the Budget Agency explained that they are in the process of acquiring a copy of the approval from the National Procurement and Tender Administration Board.

Recommendation: The Audit Office recommends that the Commission adheres strictly to the requirement of the Tender Board Regulations and submit the approvals for audit verification. (2005/139)

466. Amounts totalling \$13.245M were expended on rehabilitation of buildings and electrical works as follows:

Description	Amount \$	Total \$'000
Rehabilitation of registration centers at:		
Fort Wellington	4,000,000	
GECOM head office	3,887,870	
Bartica	711,858	
Annai	631,983	
Tarlogie	401,290	
Region #1	183,665	
Parika Marketing Centre	191,760	
Wismar	154,300	
Duke Street building	87,620	
Corriverton	42,000	
Mahaicony	12,000	10,304
Electrical works of registration centers at:		
GECOM head office	1,510,482	
Coldingen Admin. Building	944,700	
Paramakatoi	184,900	
Parika Marketing Centre	138,240	
Mabaruma	103,000	
Linden	60,000	2,941
Total		13,245

467. The contract for the construction of office building at Fort Wellington was awarded by the NPTAB, in the sum of \$7.589M to the fourth lowest of six bidders. The other bidders were disqualified because they did not provide bid securities. As at 31 December 2005, amounts totalling \$4M were paid to the contractor for works completed.

468. Included in the amount of \$3.888M, were sums totalling \$1.286M, which were expended on the rehabilitation of GECOM building and guard hut. The contract for general rehabilitation, painting to the main building and guard hut was adjudicated by the NPTAB in the sum of \$1.286M. As at 31 December 2005, the full amount was paid to the contractor for works completed. Also included in the amount of \$3.888M, was an amount of \$0.792M, which was expended for the construction of a concrete bridge at GECOM. The contract was awarded by the Departmental Tender Board to the lowest of three bidders in the sum of \$791,650. The contractor was paid the full contract sum for works completed.

469. The difference of \$1.810M represents twenty five payments falling below the limit of \$600,000, which were adjudicated by the Head of the Budget Agency. The amounts were expended on repairs and renovation works at GECOM offices. The contractors were paid full sums for works completed.

470. The amount of \$711,858 includes an amount of \$608,983, which was expended on carpentry, termite treatment, electrical and painting to the GECOM office at Bartica. However, Departmental Tender Board approval was not seen for the award of this contract. Nevertheless, the full amount was paid to the contractor. The difference of \$102,875 was expended on other minor works done to the office.

471. With regards to rehabilitation works at Annai. Departmental Tender Board approved the contract for the construction of a Medical Hut and latrine in the sum of \$631,640. The contractor received the full amount for works completed. In relation to rehabilitation works to Tarlogie, Region № 1, Parika Marketing Centre, Wismar, Duke Street building, Corriverton and Mahaicony offices the contractors were paid the full contract sum for works completed.

472. Included in the sum of \$1.510M was an amount of \$1.331M, which was expended on electrical installation to the new computer room. Tender Board approval was seen for the award and the contractor received the full contract sum for works completed. The difference of 179,544 was expended on other electrical works at GECOM office.

473. With regard to electrical works at Coldingen Administration building, the contract was awarded in the sum of \$944,700. However, Departmental Tender Board approval was not seen for the award of the contract. As a result, it could not be determined whether the Commission followed the regulations in awarding the contract. As a 31 December 2005, the contractor received the full contract sum for works completed.

474. The contracts for electrical works to offices at Paramakatoi, Parika, Mabaruma and Linden were adjudicated by the Head of the Budget Agency and the contractors were paid the full contract sum for works executed.

475. Supporting documents were not presented for eighteen payment vouchers totalling \$75.743M. As a result of the failure to present these documents, it could not be determined whether the amounts incurred were properly expended.

Recommendation: The Audit Office recommends that the Commission:

- (a) Adhere strictly to the requirements of the Tender Board procedures regarding awarding of contracts; and
- (b) Put systems in place to locate these supporting documents and present them for audit examination. (2005/140)

AGENCY 13 & DIVISION 527
MINISTRY OF LOCAL GOVERNMENT

Capital Expenditure

Subhead 19003 - Urban Development Program

476. The sum of \$784M was allocated for (1) the rehabilitation of roads in Georgetown, New Amsterdam, Corriverton, Linden, Anna Regina and Rose Hall (2) rehabilitation of markets in Corriverton, New Amsterdam, Wismar and Bush Lot (3) technical assistance and institutional strengthening of the six municipalities, Local Government Ministry and the valuation office of the Ministry of Finance and (4) construction of abattoir in New Amsterdam. According to the Appropriation Account amounts totalling \$351.583M were expended.

477. The Project is funded jointly by the Government of Guyana and the Inter-American Development Bank at an estimated cost of US\$25M and is subject to separate financial reporting and audit. The Project commenced in 1999 with duration of five years. An extension was however granted to March 14, 2007. As at 31 December 2005, amounts totalling US\$15.908M equivalent to G\$3.051 billion were expended and the following works were completed:-

- (a) Rehabilitation and completion of Streets in Georgetown, New Amsterdam, Linden, Anna Regina and Rose Hall;
- (b) Rehabilitation of markets at Anna Regina, Linden, Rose Hall, Corriverton, Georgetown and New Amsterdam;
- (c) Rehabilitation of Town Halls at Anna Regina and Rose Hall;
- (d) Various consultancies for the municipalities and operating cost of the Project; and
- (e) 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 19006 - Infrastructure Development

478. The sum of \$9M was allocated for the construction of solid waste facilities on the West Demerara and the construction of temporary holding areas for solid waste for the Neighbourhood Democratic Councils on the East Coast Demerara. Approval was given for a change of programme to construct an abattoir in New Amsterdam at an estimated cost of \$9M. According to the Appropriation Account, the full amount was expended.

479. The contract for the construction of the abattoir was awarded to the lowest bidder in the sum of \$19.174M. As at 31 December 2005 the contractor was paid the sum of \$9M. At the time of reporting, the works were completed and physically verified.

Subhead 19007 - Project Development & Assistance

480. The sum of \$270M was provided for the provision of capital subventions to municipalities and local community councils for works such as rehabilitation and upgrading of drainage and irrigation systems, roads and bridges and for environmental sanitation. Amounts totalling \$265.782M were expended as follows:

Name of Agency	Amount \$'000
Sixty-five 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	14,782
Total	265,782

481. Financial returns were, however, not submitted to the Ministry to account for funds transferred to six municipalities and forty three NDCs. Given the state of financial reporting and related record keeping in relation to most of these entities, it could not be determined how the amounts transferred were expended.

482. In relation to the amount of \$16M transferred to the Georgetown City Council, an examination of the records of the Council revealed that amounts totalling \$15.820M were expended on drainage works in the South Ruimveldt Park area and repairs to the Council's building. The Anna Regina Town Council utilised the amount of \$7M for upgrading streets, excavating trenches, construction of two concrete culverts and transporting mixed loam. The works were completed.

483. 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.

484. 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, two of the municipal councils and majority of the 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	2004	Financial statements received for 2005 - 2006
Rose Hall Town Council	1998	“ “ “ “ 1999 - 2006
Corriverton Town Council	2001	“ “ “ “ 2002 - 2006
Anna Regina Town Council	1999	“ “ “ “ 2000 – 2005
Linden Town Council	1984	No “ “ “ “ later years
New Amsterdam Town Council	1996	“ “ “ “ “ “ “

485. 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 forty two have had some form of financial reporting since they were established.

Recommendation: 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. (2005/141)

Subhead 24001 - Land Transport

486. The sum of \$5.2M was voted for the purchase of one 4x4 vehicle. The full amount was expended for the purchase of a Nissan Patrol Station Wagon. The vehicle was verified as having been received and properly brought to account.

Subhead 26013 - Power Generation

487. The sum of \$3M was voted for the purchase of solar systems for Phillipai in Region № 7 and Kopinang in Region № 8. Approval was given for an extension of the programme to include the purchase of one solar system for the Barima/Kariabo Health Hut. The full amount was expended by way of inter-departmental warrants to Regions 1, 7 and 8. The following is a breakdown of the expenditure:

Description	Amount \$'000
Purchase of solar panel system for Region № 1	1,000
“ “ “ “ “ “ “ № 7	963
“ “ “ “ “ “ “ № 8	963
Miscellaneous	74
Total	3,000

488. Financial returns were not submitted by Region № 8 to the Ministry, to account for the funds transferred. In the circumstances, it could not be determine whether value was received for the money spent.

Subhead 35001 - Office Equipment and Furniture

489. The sum of \$1.2M was voted for the purchase of office equipment including photocopier, television sets, VCR, printer, stabiliser, executive chairs and desks, filing cabinets, manual typewriter, water cooler and fire extinguisher. The full amount was expended for the purchase of cameras, computer, printer, water coolers, desk, photocopier, executive chair, filing cabinet, binding machine and guillotine. The items purchased were verified as having been received and properly brought to account.

Subhead 36001 - Solid Waste Disposal

490. Amounts totalling \$120M were allocated for the provision for (a) institutional strengthening and capacity building (b) public awareness and community participation (c) studies and investments in health care waste and resettlement of waste pickers, (d) new sanitary landfill at Haags Bosch and (e) management of Mandela site. According to the Appropriation Account, amounts totalling \$87.949M were expended. The Project is funded by jointly by the Government of Guyana and the Inter-American Development Bank and is subject to separate financial reporting and audit.

AGENCY 14
PUBLIC SERVICE MINISTRY

Current Expenditure

491. In relation to the Maintenance of Buildings, amounts totalling \$7.742M were expended as follows:-

Description	Amount \$'000
Repairs to ground floor of PSM Office	1,594
Construction of fence	1,244
Renovation of Minister's Office	1,120
Supply & install carpet	725
Electrical works	675
Supply & install AC units	301
Consultancy fees	301
Construction of conference table	218
Miscellaneous	1,564
Total	7,742

492. An examination of the expenditure revealed that the fence was constructed at a cost of \$3.355M, of which \$1.244M was spent from the current provision and the remainder from capital. The works were capital in nature and should have been fully included under this provision. In the execution of the works, seven contracts were awarded to a contractor on the authority of the Ministerial Tender Board.

Ministry's Response: This segmentation of the project was explained to have resulted from consecutive failures on the part of two contractors to satisfactorily complete the works. Thereafter, the urgency created by the spate of armed robberies suffered by the Ministry, compounded by limited releases of funds posed additional problems to compliance.

Capital Expenditure

Subhead 12073 - Buildings

493. The sum of \$5.7M was voted for repairs to roof of building, construction of fence and parking bay at Waterloo Street. According to the Appropriation Account amounts totalling \$5.677M were expended, as follows:-

Description	Amount \$'000
Construction & painting of fence	2,111
" of car port	1,200
" " guard hut and waiting room	600
Retention on contract awarded in 2004	460
Construction of bridge	438
" " eternal toilet	307
Electrical works to building	265
Consultancy services	183
Construction of counter	113
Total	5,677

494. An approval was not provide for the extension of the programme to include the construction of guard hut, counter, waiting room, external toilet and bridge, in addition to electrical works on the Ministry and payment of retention on a 2004 contract for the extension of the ground floor.

Ministry's Response: The Head of the Budget Agency acknowledge this observation and explained that verbal approval was obtained from the Chief Planning Officer, but will ensure that written approvals are obtain in the future.

Recommendation: The Audit Office recommends that the Public Service Ministry seek written approval of the Chief Planning Officer before undertaking capital works that have not been specifically approved in the capital projects profile. (2005/142)

Subhead 24029 - Land Transport

495. The sum of \$1M was allocated for the purchase of one vehicle. The amount of \$954,416 was expended on the acquisition of a 1998 Toyota Avalon motor car. The vehicle was verified as having been received and was assigned to the Head of the Budget Agency.

Subhead 25062 - Office Furniture & Equipment

496. The sum of \$1.6M was budgeted for the purchase of desks, chairs, fans and filing cabinets. Amounts totalling \$1.551M were expended for this purpose. The items purchased were verified as having been received and properly brought to account.

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

Current Expenditure

497. A token sum of \$1,000 was voted for current expenditure for the year 2005. No expenditure was incurred for the period under review.

Ministry's Response: The Head of the Budget Agency explained that the expenditure was charged to Head 04 - Ministry of Foreign Affairs - Programme 3.

Capital Expenditure

Subhead 25063 - Office Furniture and Equipment

498. The sum of \$2.350M was voted for the purchase of office equipment such as telephone intercom, computers, printers and filing cabinets. Amounts totalling \$1.5M were expended to purchase office equipment. The items purchased were verified as having been received. However, they were not inventoried.

AGENCY 16 & DIVISION – 551
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

499. 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 2006.

Capital Expenditure

Subhead 14001 - Amerindian Development Fund

500. The sum of \$62.543M allocated includes (a) land demarcation programme (b) purchase of equipment including sewing machines, brush cutters and chain saws (c) purchase of furnishings for Amerindian hostels (d) Construction of hostel and village offices and (e) provision for North Rupunini. Amounts totalling \$62.175M were expended, as follows:

Description	Amount \$'000
Land Demarcation – Cadastral surveys	30,535
Construction of Hostel at region № 2	10,947
Construction of nine (9) village offices	8,096
Subvention to Bina Hill Institute - North Rupunini	6,000
Purchase of equipment, household and office furniture	4,755
Purchase of ant bait	1,114
Consultancy fees	682
Miscellaneous	46
Total	62,175

501. Included in the amount of \$30.535M are amounts totalling \$30M, which were transferred to the Lands and Survey Commission to finance the survey works at Amerindian villages in Regions 1, 2, and 7 to 10. The sum was received by the Commission and properly accounted for in their books. According to that agency's records sums totalling \$21.120M were expended on cadastral surveys in six administrative regions, advertisement cost, administrative and management fees. The difference of \$535,000 was paid to a contractor who undertook survey works at Yakarinta in Region № 9.

502. The contract for cadastral survey at block 11 in Region № 10 was awarded in 2004 in the sum of \$2.750M. As at 31 December 2004, amounts totalling \$2.475M were paid to the contractor for work completed. For the period under review, amounts totalling \$1.224M were paid to the contractor, bringing the total payments to \$3.698M. However, variation approval for sums totalling \$948,862 was not provided for audit verification.

503. The unspent portion of \$8.880M as at 31 December 2005 should have been refunded to the Ministry of Amerindian Affairs for the Consolidated Fund. In the circumstances, the subhead was overstated by the said amount.

Ministry's Response: The Head of the Budget Agency explained that the Ministry maintains an account with the Guyana Lands and Survey Commission for the unspent balance which was being rolled over to complete surveys in the following year.

504. The amount of \$10.947M was expended on the construction of a hostel at Suddie in Region № 2, purchase of office furniture, equipment and installation of electrical meter. Regional Tender Board awarded the contract for the construction of the two storey hostel to the sixth lowest of eleven bidders in the sum of \$6.195M against the Engineer's estimate of \$8.252M. The other five bidders were disqualified because the lowest bidder was far below the Engineer's estimate while the second and fifth lowest bidders had never done work of this nature before, the third lowest bidder was already recommended for another project and the fourth lowest bidder had incomplete work still outstanding.

505. The Regional Tender Board approved a variation in the sum of \$3.063M to the same contractor for additional works to the hostel, revising the contract sum to \$9.258M. As at 31 December 2005, the contractor was paid the full amount for works completed. At the time of physical verification the works were completed. However, it was observed that amounts totalling \$514,300 were overpaid to the contractor as follows:

Item	Description	Unit	Qty Paid	Qty Seen	Diff.	Rate \$	Amount \$
6	Close board roof with cabacally timber 1"x6" G&T	sf	2550	2100	450	120	54,000
13	Provide and install louvers windows with frame and frosted blade 50"x50"	each	49	0	49	5,500	269,500
14	Provide and install 28 gauge galvalum corrugated roof sheets	sy	282	234	49	1200	58,800
1	Provide and install metal frame awning windows	Each	6	0	6	22,000	132,000
	Total overpaid						514,300

506. The Head of the Budget Agency has since written to the Regional Executive Officer of Region № 2 for a response on the matter. However, up to the time of reporting in February 2007, a response was not yet received.

Recommendation: The Audit Office recommends that the Regional Administration Office investigates and clear this discrepancy. (2005/143)

507. The difference of \$1.689M was expended on the purchase of household items including one freezer, a fridge, two gas stoves, eighteen single bunk beds, one television, two water pumps and installation of electrical meter. The items purchased were verified as being received and properly brought to account.

508. The amount of \$4.755M was expended on the purchase equipment, household and office furniture. In relation to the purchase of equipment amounts totalling \$3.802M was expended on six radio sets for regions 2, 7, 8 and 10, six chain saws, five brush cutters and eight sewing machines. The difference of \$0.953M was expended to purchase seventy five mattresses, four single beds, twenty four chairs and six tables. Tender Board procedures were followed except for three chain saws and four brush cutters totalling \$807,850, which should have been approved by Ministerial Tender Board. The items purchased were all received and properly brought to account.

509. In relation to the construction of Amerindian Village Offices, the project entailed building structures in nine Amerindian villages in Regions 1, 2 and 7 to 10. Namely, Bumbury, Akawini, Muritaro, Chenepau, Isseneru, Campbelltown, St. Denys, Potarinou and Achiwib. Amounts totalling \$4.500M were transferred to four Regional Administration Offices for the construction of five Village Offices, while \$3.596M was transferred to four Village Councils for the construction of four Village Offices. The amounts were expended on the purchase of building materials and the works were executed by community workers. Eight Village Offices were completed and commissioned, while one (Chenepau) was 75% complete. This was due to the 2005 floods where problems were encountered in obtaining suitable building materials and the power saw, which was not working. The verification of the works could not be carried out because of the unavailability of transportation, in some cases, and difficult terrain, in others. Nevertheless, reliance was placed on the certificate of satisfactory completion by the Village Captain.

510. Subvention totalling \$6M were paid to Bina Hill Institute - North Rupunini, for employment cost and administration expenses for the effecting operation of the Institute. The amounts were verified as received and properly brought to account.

511. Sums totalling \$1.114M was expended on the purchase of ant bait for the eradication of accusi ants in agricultural areas. Consultancy cost of \$0.682M was expended on services rendered for the construction of the hostel at Suddie in Region № 2.

Subhead 24030 - Water Transport (Amerindian Affairs)

512. The sum of \$14M included the purchase of one cargo boat and one inboard engine for Orealla. Amount totalling \$13.966M were expended as follows:

Description	Amount \$'000
Construction of a cargo boat	6,916
Purchase of engine and water pump	5,712
Consultancy services	1,338
Total	13,966

513. In relation to the construction of the cargo boat/passenger launch at Orealla in Region № 6, NPTAB adjudicated the contract in the sum of \$7.129M to the lowest of four bidders. As at 31 December 2005 the contractor was paid sums totalling \$6.916M for works completed. Construction works were completed and the boat was commissioned on 21 September 2006.

514. Amounts totalling \$5.712M was expended on the purchase of an engine for the passenger launch at Orealla. The NPTAB awarded the contract to the lowest of three bidders in the sum of \$5.665M. As at 31 December 2005, the full amount was paid to the contractor. The difference of \$46,500 was utilised to procure a water pump, which was installed on the passenger launch.

515. Consultancy cost of \$1.338M was expended on consultancy services rendered for the construction of the boat. The amounts expended were verified and properly brought to account.

Subhead 24031 - Land Transport

516. The sum \$13M was budgeted for the purchase of a tractor and trailer, pick-up and motor cycle. Amounts totalling \$10.607M were expended on the following items:

Description	Amount \$'000
Purchase of 1 Toyota Hilux pickup	4,209
1 Bedford lorry	3,700
1 Traxter/4-wheel motor cycle	1,825
2 Motor cycles and bebliner	873
Total	10,607

517. In relation to the purchase of the Toyota pickup, the purchase was adjudicated by the NPTAB to the lowest bidder in the sum of \$4.209M. The supplier received the full amount and the vehicle was received and properly brought to account.

518. The Ministry decided to purchase a lorry instead of the tractor and trailer for Region № 7, for which change in programme approval was seen. The NPTAB approved the contract to the lowest of three bidders in the sum of \$3.700M. The item purchased was received and properly accounted for in the Ministry's records.

519. In relation to the purchase of the traxter and two motor cycles, the purchases were adjudicated by the relevant Tender Board. The traxter was assigned to Region № 8 while the motor cycles were given to Regions № 1 and 9. The motor cycles were received and inventoried.

Subhead 25064 - Office Furniture and Equipment

520. The provision of \$500,000 was approved for the purchase of office furniture and one projector. The full amount was expended on the purchase of five fans, four plastic chairs, one fridge, one television set, a microwave, an office chair, one iron safe and a vacuum cleaner. Adequate Tender Board procedures were utilised for the purchases. It should be noted that the projector was not acquired, however, the items purchased were received and properly brought to account.

AGENCY 21
MINISTRY OF AGRICULTURE

Current Expenditure

521. A review of the staffing situation in all areas of the Ministry as reflected in the payrolls for December 2005 indicated a vacancy rate of 77.5%, 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.

Ministry's Response: The Head of the Budget Agency explained that the Public Service Ministry/Commission have been apprised of the urgent need to fill critical vacancies within the Ministry.

Recommendation: 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. (2005/144)

522. Amounts totalling \$8.975M were expended on National Insurance. An examination of this expenditure and related records revealed fifty nine instances where there was no evidence to indicate that these officers were registered with the National Insurance Scheme (NIS).

Ministry's Response: The Head of the Budget Agency explained that an ongoing exercise is being carried out to register all employees.

Recommendation: 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. (2005/145)

523. Amounts totalling \$15.926M were expended on Fuel and Lubricants for thirty motor vehicles, eleven motor cycles and eight outboard engines, of which only fourteen vehicle log books were produced for audit scrutiny. Only two log books were submitted for those vehicles located in the Regions and at Head Office. 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.

524. In addition, circularised instructions require that a historical record be kept of each vehicle to record the cost of maintenance. However, the 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.

Ministry's Response: The Head of the Department acknowledged this observation and gives the assurance that all Heads of Department have been informed to maintain such records.

Recommendation: The Audit Office recommends that the Ministry put in place measures to ensure that all log books are properly maintained, secured and presented for audit examination. (2005/146)

525. Amounts totalling \$6.425M were expended on Vehicle Spares and Services. During the period under review, there was excessive maintenance cost of vehicles under the control of the Ministry. For the period under review, a sample of three vehicles incurred an average of \$302,281 in maintenance costs per vehicle as summarised below:-

Vehicle Number	Amount \$
PFF 1020	267,620
PGG 2398	398,340
DPL 24 - 04	240,884
Total	906,844

Ministry's Response: The Head of the Budget Agency explained that all the vehicles have been assessed by a mechanic in 2006 and the necessary steps are being taken to have vehicles disposed/rehabilitated to good working condition.

526. Amounts totalling \$8.105M were expended on the Rental and Maintenance of Buildings. Included in this figure are amounts totalling \$6.680M which were expended on the award of fifty one contracts. These contracts were awarded by the Head of the Budget Agency for electrical works, painting, repairs to buildings, and the construction of sanitary facilities and a trestle. As at 31 December 2005, the full sums were paid on the contracts and physical verifications revealed that the works were carried out in accordance with the specifications of the contracts.

527. The old main account № 938, which became non-operational in May 1996, was overdrawn by \$6.597M as at 31 December 2005. The Audit Office had recommended that the overdraft be investigated and steps taken to close the account.

Ministry's Response: The Head of the Budget Agency however explained that efforts to reconcile this account were unsuccessful since relevant records could not be located.

528. In my 2003 report, it was reported that the Head of the Budget Agency had written to the Finance Secretary seeking advice on how to proceed with the matter.

529. According to the Appropriation Accounts, amounts totalling \$745.122M 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	698,507
International Organisations	46,615
Total	745,122

530. In relation to the amount of \$698.507M expended on Contributions to Local Organisations, the following is a breakdown of the payments made:

Name of Organisation	Amount \$'000
Drainage and Irrigation Authority	249,963
National Agricultural Research Institute	199,608
Guyana School of Agriculture	113,810
MMA/ADA	47,827
National Dairy Development Programme	32,480
New Guyana Marketing Corporation	36,827
Pesticides and Toxic Control Board	14,592
Hope Coconut Industries	3,000
Others	400
Total	698,507

531. The National Drainage and Irrigation Authority (NDIA) was formed by Act № 8/2004 dated 7 May 2004. The Authority came into effect during May 2005 and is a separate and legal entity and is required to maintain its own accounting records which are subject to separate reporting and audit. However, at the time of reporting (February 2007), the Authority was still not in receipt of a subvention, instead the funds of the Authority are expended under the Ministry of Agriculture through line item 6321 – Subsidies and Contribution to Local Organisations.

Recommendation: The Audit Office recommends that the Management of the NDIA make every effort to have these accounts prepared and submitted for audit. (2005/147)

532. For the year under review, amounts totalling \$249.963M were expended by the Ministry on behalf of the Authority as follows:

Description	Amount \$'000
Rehabilitation of drains, sealing and raising of dams	146,015
Repairs, operators and security to pumps	6,100
Rehabilitation of culverts	1,187
Rehabilitation of sluices, revetments and embankment	7,131
Rehabilitation of EDWC	2,249
Rehabilitation of buildings and const of fence	2,726
Construction of timber bridge	1,162
Miscellaneous	1,099
Christmas get together	2,687
Rehabilitation of inlet	656
Purchase of fuel	20,562
Operating costs	58,389
Total	249,963

533. The amount of \$146.015M was expended on the rehabilitation of drains, canals, channels, sealing and raising of dams. Below is a breakdown of the contracts according to the authority limits:

Authority Limit	No of contracts	Contract sum \$	Amount paid in 2004 \$	Amount Paid in 2005 \$	Total paid as at 31.12.05 \$
Head of the Budget Agency	56	29,070	0	26,913	26,913
NPTAB	41	134,993	0	116,866	116,866
Prior year	2	3,279	1,576	2,236	3,812
Total	99	167,342	1,576	145,915	147,591

534. In relation to the contracts awarded by the NPTAB, the following observations were made:

- (a) Eleven contracts valued at \$26.090M were awarded, however the payments towards these contracts were split between this line item and Subhead 13002 – Rehabilitation of Drainage and Irrigation areas, under capital expenditure. This was due to the implementation of the Drainage and Irrigation Authority which came into effect in May 2005, as a result, the contracts which were awarded before this date and where payments were still outstanding were met from this line item; and

- (b) Due to the nature of the works carried out on the above contracts, and the time of the audit, the physical verification of the works could not be done. Nevertheless, reliance was placed on work satisfactory certificates prepared by the Engineers of the Authority.

535. Twelve contracts valued at \$9.859M were awarded for the repairs, security and operators of pumps. Of these, 2 contracts were awarded by the NPTAB to the lowest bidders in sums totalling \$6.520M. As at 31 December 2005, amounts totalling \$6.100M were paid to the contractors.

536. In relation to the construction of the self – acting culvert in Caledonia, the contract was awarded in 2004 by the Ministerial Tender Board (MTB) in the sum of \$4.657M. As at 31 December 2004, amounts totalling \$598,500 were paid to the contractor. During the year under review, an amount of \$1.187M was paid bringing the total sum to \$1.786M paid as at 31 December 2005. Physical inspection revealed that the works were verified as having been completed.

537. Ten contracts valued at \$8.737M were awarded for the rehabilitation of two sluices, construction of two revetments and the raising of two embankments. Of these, two were awarded by the MTB by way of waiver of tender board procedures due to the emergency nature of the works. As at 31 December 2005, amounts totalling \$7.131M were paid to the contractors and physical inspections revealed that the works were verified as having been completed.

538. In relation to the rehabilitation of the East Demerara Water Conservancy (EDWC), two contracts valued at \$2.249M were awarded by MTB by waiver of tender board procedures due to the emergency nature of the works. As at 31 December 2005, the full sums were paid and physical inspections revealed that the works were verified as having been completed.

539. Two contracts valued at \$10.036M were awarded for the rehabilitation of the Ministry's building and fence by the MTB to the most competitive bidders. As at 31 December 2005, amounts totalling \$2.726M were paid to the contractors and physical inspections revealed that the works were verified as having been completed.

540. Two contracts valued at \$1.162M were awarded for the rehabilitation of 2 timber bridges by the Head of the Budget Agency. As at 31 December 2005, the full sums were paid to the contractor. Physical inspections revealed that the works were verified as having been completed.

541. The amount of \$20.562M was expended on the purchase of fuel for use by equipment in the drainage and irrigation areas. The fuel was verified as having been received and recorded in the books of the Authority.

542. The amount of \$58.389M was expended on the operating costs of the Drainage and Irrigation Authority as follows:

Description	Amount \$'000
Employment Costs	53,165
Travelling, subsistence and meals	1,833
Running costs of vehicles	1,143
Utility charges	640
Miscellaneous	1,608
Total	58,389

543. An examination of the above expenditure revealed the following observations:

- (a) The amount of \$53.165M was expended on the payment of salaries, gratuity, overtime, allowances and deductions such PAYE and NIS for thirty eight employees employed by the Authority. An examination of the salaries and related records revealed the expenditure was properly incurred and the records were properly maintained;
- (b) Amounts totalling \$1.143M were expended on the purchase of spares, servicing and repairs of vehicles and equipment of the Authority. The amount was verified as having been properly incurred; and
- (c) The amount of \$639,943 was expended on the payment of telephone, electricity and internet charges for the year under review. The Authority has under its control seven telephones, of which one is open to overseas calls and is under the control of the Chairman of the Authority. In addition, the Authority also has under its control one electrical meter which is located in the Ministry of Agriculture compound. The amounts expended were verified as having been properly incurred.

544. The National Agricultural Research Institute (NARI) was last audited in respect of the year 2004. At the time of reporting the financial statements for the year 2005 have been submitted for audit. The amount \$199.608M was verified as having been received by NARI.

545. The Guyana School of Agriculture (GSA) was last audited in respect of 2004, and an unqualified opinion was issued. At the time of reporting the financial statements for the year 2005 have been submitted for audit. The amount \$113.810M was verified as having been received by GSA.

546. The MMA/ADA was last audited in respect of 2005. The amount \$47.827M was verified as having been received by MMA/ADA.

547. In relation to the New Guyana Marketing Corporation (NGMC) the last set of audited accounts was in respect of 2004. At the time of reporting the financial statements for the year 2005 have been submitted for audit and the audit is in progress. The amount of \$36.827M was verified as having been received. At the time of reporting, the financial statements for 2005 were received and the audit is to be commenced.

548. The National Dairy Development Programme (NDDP) was last audited in respect of 2003. The financial statements for the year 2005 have been submitted for audit and the audit is in progress. The amount \$32.480M was verified as having been received by NDDP.

549. In relation to the Pesticides and Toxic Chemicals Control Board (PTCCB) the last set of audited accounts was in respect of 2006 and the Audit Office issued an unqualified report on these accounts. The Board incurred a net loss of \$3.974M compared with a net loss of \$2.313M for the previous year. The accumulated surplus was \$6.110M.

Ministry's Response: The Head of the Budget Agency explained that the loss was due to the depreciation charges amounting to \$1.282M for the year under review.

Other Matters

550. A master inventory was not produced for audit for the year under review. This matter was brought to your attention in my previous reports.

Ministry's Response: The Head of the Budget Agency explained that this is an ongoing exercise.

Recommendation: 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. (2005/148)

Capital Expenditure

Subhead 13002 - Rehab of D & I Areas

551. The sum of \$540M was allocated for (a) rehabilitation of drains and construction of structures at Walton Hall, Perseverance, Georgia, Vreed-en-hoop to Vergenoegen, Cane Grove, Esau and Jacob to Water Dog Creek, Black Bush and Linden (b) execution of major drainage and irrigation (D&I) works such as timber revetment, irrigation checks, culverts and excavation of drainage canals at Grove/Haslington, Leguan, Lima, Black Bush Front, Buxton, Anns Grove, Golden Grove, Craig, Joppa, Eversham and New Forest – East Canje (c) execution of minor D&I works in various communities and (d) purchase of drainage and irrigation equipment. During the year under review the Ministry received a Contingency Fund Advance Warrant of \$423.861M via Contingency Fund Advance Warrant № 115/2005 dated 30 December 2005, which brought the total allocation to \$963.861M. As at 31 December 2005 the contingency advance warrant was not cleared. However, according to the Appropriation Accounts, amounts totalling \$920.496M were expended as follows:

Description	Amount \$'000
Purchase of excavators	423,824
Excavation, clean and digging of drains/channels	184,910
Maintenance and repairs to pumps	76,728
Warrants issued to Regions 2, 3, 4, 5 and 6	58,998
Rehabilitation and emergency works at EDWC	40,327
Operators and security for EDWC	21,360
Construction of revetments	21,222
Construction of culverts	20,542
Raising of embankment	10,755
Construction of sluices	9,442
Rehabilitation of irrigation checks and inlet	5,292
Construction of timber bridge	3,009
Transportation	1,025
Operating costs	38,796
Miscellaneous	4,266
Total	920,496

552. The amount of \$423.824M was expended on the purchase of 15 excavators, for the use in flooded areas. The purchase was awarded by Cabinet after recommendation by the NPTAB. An examination of the registration of the excavators revealed that they were registered by the Guyana Revenue Authority in March 2006 in the name of the National Drainage and Irrigation Authority, although the funds were paid in 2005. Physical inspections revealed that the excavators were located in Regions 2 to 6 and 10.

553. The amount \$184.910M was expended on excavation, cleaning, and digging of drains, canals and channels. Seventy seven contracts valued at \$225.457M were awarded for the rehabilitations of drains, channels, etc. in various Drainage and Irrigation Areas. Of these, twenty three valued at \$13.263M were awarded by the Head of the Budget Agency, forty eight valued at \$177.072M were awarded by NPTAB, and six valued at \$35.122M were awarded in prior years.

554. An examination of the forty eight contracts awarded by NPTAB revealed the following observations:-

- (a) They were all awarded to the lowest bidders;
- (b) Due to the time of the physical checks and the nature of the works carried out, it could not be easily determined whether the contracts were carried out according to the specification of the contracts. Nevertheless, reliance was placed on works satisfactory completed certificates prepared by the Engineers of the Drainage and Irrigation Authority; and
- (c) As at the 31 December 2005, amount totalling \$184.910M were paid on the contracts.

555. Four contracts valued at \$76.728M were awarded for the maintenance and repairs to pumps in various Drainage and Irrigation Areas. Two of these contracts valued at \$73.861M were awarded by Cabinet after recommendation by the NPTAB for the maintenance and repairs to drainage pumps. As at 31 December 2005, the full sums were paid on the contracts.

556. Amounts totalling \$58.998M represents Inter Departmental Warrants issued to Regions 2, 3, 4 and 6 for the year under review as follows:

Description	Amount \$'000
Region 2	12,756
Region 3	11,743
Region 4	17,320
Region 6	17,179
Total	58,998

557. Amounts totalling \$12.756M were received by way of Inter Departmental Warrants by Region 2, of which the full amounts were expended as follows:

Description	Amount \$'000
Desilting of drains	4,372
Construction of 2 irrigation checks	3,403
Construction of 2 Culverts	2,110
Construction of 2 walls	2,407
Construction of 4 revetments	354
Construct of timber bridge	110
Total	12,756

558. An examination of the above expenditure revealed the following observations:

- (a) Twelve contracts were awarded to carry out the above works in various D&I areas. Of these, five were awarded by the Regional Tender Board (RTB) to the most competitive bidders in sums totalling \$8.526M. The other contracts were awarded by the Head of the Budget Agency; and
- (b) As at 31 December 2005, amounts totalling \$12.756M were paid to the contractors, and physical inspections revealed that the works were completed and verified.

559. Amounts totalling \$11.743M were received by way of Inter Departmental Warrants by Region 3, of which the amounts totalling \$11.713M were expended on the award of thirty five contracts valued at \$11.713M for the weeding and cleaning of drains, canals and trenches in Region 3 Drainage and Irrigation areas. The contracts were awarded by the RTB to the lowest bidders. As at 31 December 2005, the full sums were paid on the contracts and the difference of \$29,795 was refunded to the Ministry. Reliance was placed on the works satisfactory completed certificates prepared by the Engineers of the Region.

560. Amounts totalling \$17.320M were received by Region 4 by way of Inter Departmental Warrants, of which amounts totalling \$17.050M were expended on thirteen contracts valued at \$17.320M which were awarded by the RTB to the most competitive bidders for weeding and cleaning of drains in various areas of the Region. As at 31 December 2005, amounts totalling \$17.050M were paid to the contractors. Reliance was placed on the works satisfactory completed certificates prepared by the Engineers of the Region.

561. Amounts totalling \$9.950M were received by way of Inter Departmental Warrants by Region 6 of which amounts totalling \$5.650M were expended on three contracts awarded by the RTB for works done in the Region. As at 31 December 2005, the full sums were paid on the contracts and the difference of \$4.300M was refunded to the Ministry.

562. In relation to the rehabilitation and emergency works at East Demerara Water Conservancy (EDWC) six contracts valued at \$66.712M were awarded to carry out emergency works at EDWC. Three of the contracts valued at \$10.810M were awarded by NPTAB to the lowest bidders. One valued at \$32.340M was approved upon the recommendation of the NPTAB by Cabinet and two valued at \$23.562M were awarded in prior years.

563. In relation to the two contracts valued at \$23.562M awarded in prior years, as at 31 December 2004, amounts totalling \$21.993M were paid to the contractors. During the year under review, amounts totalling \$1.269M were paid, bringing the total sum paid to the contractors to \$23.262M as at 31 December 2005.

564. As at 31 December 2005, amounts totalling \$39.058M were paid on the other contracts awarded in 2005.

565. Fourteen contracts valued at \$23.069M were awarded for the security and operation of pumps located in various Drainage and Irrigation areas. Of these, eight contracts valued at \$19.421M were awarded by NPTAB, five contracts valued at \$2.458M were awarded by the Head of the Budget Agency, and one contract valued at \$1.190M was awarded to the sole bidder in 2004.

566. In relation to the contract valued at \$1.190M awarded in 2004, amounts totalling \$973,000 were paid as at 31 December 2004. During the year under review, an amount of \$217,000 was paid on the contract bringing the total sum paid to \$1.190M as at 31 December 2005. With regards to the eight contracts valued at \$19.421M which were awarded by NPTAB to the most competitive bidders, amounts totalling \$21.143M were paid to the contractors as at 31 December 2005.

567. In relation to the construction of revetments the following observations were made:

- (a) Six contracts valued at \$23.907M were awarded by the MTB during 2004, to the most competitive bidders. As at 31 December 2004, amounts totalling \$15.529M were paid. During the year under review, amounts totalling \$8.129M were paid bringing the total amount paid as at 31 December 2005 to \$23.658M; and
- (b) In addition, four contracts valued at \$17.289M were awarded by the NPTAB to the most competitive bidders during the year under review. As at 31 December 2005, amounts totalling \$13.092M were paid to the contractors; and

568. In relation to the construction of culverts the following were observed:-

- (a) Seven contracts valued at \$25.621M were awarded by the MTB during 2004, to the most competitive bidders. As at 31 December 2004, amounts totalling \$15.645M were paid. During the year under review, amounts totalling \$9.270M were paid bringing the total payments made on the contract to \$24.915M as at 31 December 2005; and
- (b) Further, during the year under review, three contracts valued at \$11.361M were awarded by the NPTAB to the most competitive bidders. As at 31 December 2005, amounts totalling \$11.272M were paid to the contractors.

569. Six contracts valued at \$12.689M were awarded by the NPTAB to the lowest bidders for the raising of embankments in various drainage and irrigation areas. As at 31 December 2005, amounts totalling \$10.755M were paid to the contractors.

570. Seven contracts valued at \$24.554M and one contract valued at \$3.980M were awarded in 2005 and 2004 respectively for the construction of sluices in the EDWC and East Coast areas by the NPTAB to the most competitive bidders. As 31 December 2004, an amount of \$3.492M was paid. During the year under review, amounts totalling \$9.442M were paid, bringing the total payments made to \$12.935M as at 31 December 2005.

571. One contract valued at \$2.8M and two contracts valued at \$5.092M were awarded in 2004 and 2005 respectively for the construction of irrigation checks and inlet in Region 2 by the NPTAB to the most competitive bidders. As at 31 December 2004, an amount of \$2.503M was paid. During the year under review, amounts totalling \$5.292M were paid, bringing the total payments made on the contract to \$7.795M as at 31 December 2005.

572. Two contracts valued at \$3.282M were awarded by the NPTAB to the lowest bidders for the construction of two timber bridges and the installation of grills at Enmore and Moleson/Jackson area, Crabwood Creek. As at 31 December 2005, amounts totalling \$3.009M were paid to the contractors.

573. In relation to the amount of \$38.796M expended on the operating costs of the Drainage and Irrigation Authority, the following are the details:

Description	Amount \$'000
Purchase of fuel	18,412
Employment Costs	16,520
Miscellaneous	1,881
Operating expenses – Motor vehicles	710
Purchase of assets	595
Utility Charges	354
Subscription	324
Total	38,796

574. An examination of the above expenditure revealed the following observations:

- (a) The amount of \$18.412M was expended on the purchase of fuel for use on the vehicles and equipment attached to the Drainage and Irrigation Authority for the year under review. Sample checks revealed that the fuel was received and properly accounted for in the records of the Authority;
- (b) Amounts totalling \$16.520M were expended on employment costs and represents payments made for salaries, gratuities, allowances and deductions for thirty eight officers attached to the Authority. The amount was verified with the relevant salaries records and contract documents; and
- (c) All other expenditure were verified with the relevant records and found to be accurate.

Subhead 13012 - Agricultural Support Services Project

575. The sum of \$360M was allocated for (a) rehabilitation of primary and secondary drainage and irrigation systems in selected areas (b) drainage and irrigation institutional development which included farmers' training, extension services and establishment of Water Users Association and (c) rice seed research and production. According to the Appropriation Accounts, amounts totalling \$142.789M were expended.

576. The Project is funded jointly by the Government of Guyana and the Inter-American Development Bank based on an agreement entered into on 24 September 2004 and is being audited by Private Auditors.

Subhead 13013 - Emergency Response Programme

577. No allocation was made in the National Estimates for the year under review for this Subhead 13013 - Emergency Response Programme. However, due to the floods in 2005, by way of a Supplementary Provision the sum of \$952.001M was allocated under this subhead. Of this amount, \$646.427M was provided by way of a grant from Canadian International Development Agency (CIDA) and Department of International Development (DFID), and the difference of \$299.746M was provided by the Government of Guyana. According to the Appropriation Account, amounts totalling \$946.174M were expended as follows:

Description	DFID and CIDA Grant \$'000	Government Contribution \$'000	Total Amount \$'000
Rehab of drains, channels and canals	313,356	114,428	427,784
Rehab of EDWC	208,157	35,757	243,914
Construction of sluices	40,208	35,669	75,877
Supply and rehab of pipes and pumps	11,990	32,315	44,305
Consultancy services	30,703	10,841	41,544
Construction of revetment	19,387	15,029	34,416
Leasing of Equipment	5,404	27,942	33,346
Construction of access roads	6,748	12,480	19,228
Warrants issued to Region 2	0	7,430	7,430
Drawing of maps	0	6,574	6,574
Construction of bridge	6,080	0	6,080
Miscellaneous	4,395	1,281	5,676
Total	646,428	299,746	946,174

578. Seventy five contracts valued at \$457.989M were awarded by the NPTAB to the most competitive bidders for the cleaning of drains, channels and canals in various D&I areas. As at 31 December 2005, amounts totalling \$427.784M were paid to the contractors. Of this amount, \$313.356M was met from the grants provided by CIDA and DFID.

579. Physical verification of the above contracts revealed the following observations:

- (a) A contract was awarded for the excavation of 23.68421 cubic yards façade drains north of public road from Strathspey to Foulis in the sum of \$6.250M by NPTAB to the lowest bidder. However, physical inspection revealed that actual drains excavated was 9.50 cubic yards, resulting in an overpayment of \$2.246M;
- (b) The contract for the rehabilitation of roadside drainage from Lima to Mahaica Market was awarded in the sum of \$5.033M by the NPTAB by selective tendering, however, the amount was reduced to \$3.725M. The contractor was paid the full sum as at 31 October 2005. Physical inspection revealed that actual works valued at \$909,190 were carried out, resulting in an overpayment of \$2.815M;

- (c) The contract for the drainage works in Region 4 – Golden Grove was awarded in the sum of \$1.740M. Included in the bill of quantities were 1,365m of canals valued at \$921,375 to be cleaned and excavated, however, physical inspections revealed that only 800m of works were carried out, resulting in an overpayment of \$381,375;
- (d) The contract for the rehabilitation of Nabaclis Middlewalk Township was awarded in the sum of \$1.740M. As at 31 October 2005, amounts totalling \$1.531M were paid to the contractor. Physical inspection revealed that no work was carried out in this area, resulting in an overpayment of \$1.531M; and
- (e) A sample of the other contracts was physically verified as having been completed.

580. Eight contracts valued at \$244.127M were awarded by the NPTAB for carrying out various works at the EDWC area to the most competitive bidders. As at 31 December 2005, amounts totalling \$243.914M were paid to the contractors. Included in the figure are amounts totalling \$208.157M which were paid from grants provided by CIDA and DFID. The works were completed and physically verified.

581. Twelve contracts valued at \$75.877M were awarded by the NPTAB for the rehabilitation and construction of sluices in various D&I areas to the most competitive bidders. As at 31 December 2005, the full sums were paid on the contracts. Of this amount expended, sums totalling \$40.208M were paid from the grants provided by CIDA and DFID. The works were completed and physically verified.

582. Six contracts valued at \$44.305M were awarded by the NPTAB for the installation and rehabilitation of pumps, tubes and the supply of pumps to various D&I areas to the most competitive bidders. As at 31 December 2005, the full sums were paid on the contracts. Of this figure, amounts totalling \$11.990M were paid from the grants provided by CIDA and DFID. Physical inspections revealed that the works were completed and verified and the pumps supplied were located at Lusignan, Mahaica Embankment.

583. In relation to the amount of \$41.544M expended on consultancy services. Seven contracts valued at \$49.978M were awarded for consultancy fees for services provided in Regions 2 to 6, and other D&I works. Included in this figure were two contracts valued at \$11.905M which were awarded by the Head of the Presidential Secretariat for the payment of consultancy fees for services provided in Regions 2 to 6, and other D&I works. The other contracts were awarded by the NPTAB to the most competitive bidders. As at 31 December 2005, the amounts totalling \$41.544M were paid to the consultants of which, amounts totalling \$30.703M were paid from the grants provided by CIDA and DFID.

584. Four contracts valued at \$34.840M were awarded by the NPTAB for the rehabilitation and construction of revetments in various D&I areas to the most competitive bidders. As at 31 December 2005, amounts totalling \$34.416M were paid to the contractors. Of which amounts totalling \$19.387M were paid from the grants provided by CIDA and DFID. Physical inspections revealed that the works were verified as having been completed.

585. Two contracts valued at \$33.365M were awarded by the NPTAB to the most competitive bidders for the leasing of equipment for use in the EDWC areas. As at 31 December 2005, amounts totalling \$33.346M were paid to the contractor. Of this amount, sums totalling \$5.404M were paid from the grants provided by CIDA and DFID.

586. Two contracts valued at \$25.319M were awarded for the construction of access roads in the EDWC area by the NPTAB to the most competitive bidder. As at 31 December 2005, amounts totalling \$19.228M were paid on the contracts. Of this amount, sums totalling \$6.748M were paid from the grants provided by CIDA and DFID. Physical inspections revealed that the works were verified as having been completed.

587. A warrant valued at \$7.429M was issued to Region 2 to carry out D&I works in the Region on behalf of the Ministry. An examination of the records at the Region revealed that the full amount was expended on three contracts valued at \$18.113M which were awarded by the RTB to the lowest bidders for the raising of the embankment at Capoey, rehabilitation of Lima Sluice and the construction of a relief structure at Good Hope. Physical inspections revealed that the works were verified as having been completed.

588. The contract for the preparation of maps for the EDWC areas was awarded in the sum of \$6.574M by the NPTAB. As at 31 December 2005, the full sum was paid to the contractor.

589. The contract for the construction of a timber bridge at Triumph was awarded in the sum of \$6.080M by the RTB. As at 31 December 2005, the full sum was paid to the contractor. According to the bill of quantities, 2,100 BM of sheet planks valued at \$630,000 were used, however, physical inspection revealed that no sheet planks were used resulting in an overpayment of \$630,000.

590. The amount of \$5.675M was expended on the purchase of fixed assets and other miscellaneous items including two outboard engines, one aluminium boat, office furniture, refrigerator, computers and one copier. The assets were verified as having been received and properly brought to account in the records of the Ministry and were marked to readily identify them as property of the Ministry.

Subhead 17003 - National Agricultural Research Institute (NARI)

591. The sum of \$19M was allocated for (a) establishment of genetic plant facility and (b) purchase of seed laboratory equipment. According to the Appropriation Accounts, amounts totalling \$17.2M were expended. However, an examination of the records at NARI revealed that total expenditure amounted to \$18.081M, and the difference of \$881,321 was met from NARI funds. Below is a breakdown of the expenditure:

Description	Amount \$'000
Renovation of tissue culture facility	7,545
Purchase of vehicle	3,995
Purchase of seed lab equipment	2,969
Establishment of duplicated field and control	2,087
Purchase of computers and install of high speed internet access	1,108
Scientific exchange	377
Total	18,081

592. It should be noted that an approved change of programme was not seen for the purchase of the vehicle, installation of the high speed internet access, establishment of duplicated field and control and scientific exchange. The Head of NARI explained that a request for a change of programme was sought, however, at the time of reporting an approval was not granted.

593. The contract for the renovation of the tissue culture facility was awarded by the Ministry of Agriculture's Tender Board to the second lowest bidder in the sum of \$5.367M on the grounds that the lowest bid of \$4.622M when compared with the Engineer's estimate of \$6.501M was too low. During the year under review, there was an approved variation of \$1.019M, bringing the total revised contract sum to \$6.386M. As at 31 December 2005, the full contract sum was paid to the contractor and physical inspections revealed that the works were verified as having been completed.

594. The amount of \$3.995M was expended on the purchase of a Nissan pickup. This purchase was approved by the Ministry of Agriculture's Tender Board. The vehicle was received and marked to readily identify it as the property of Institute and was also recorded in the fixed assets register.

595. The amount of \$2.869M was expended on the purchase of seed laboratory equipment from an overseas supplier. At the time of the audit the equipment was not received from the supplier. However, at the time of reporting the equipment was verified as having been received and properly brought to account.

596. In relation to the amount of \$2.087M expended on the establishment of duplicated field and control, the expenditure was verified as having been properly incurred. In addition, the amount of \$1.108M was expended on the installation of high speed internet access. This expenditure includes the purchase of three computers and accessories. The items purchased were verified as having being received and properly brought to account in the records of the Institute.

Subhead 17004 - Guyana School of Agriculture (GSA)

597. The sum of \$5M was allocated for (a) rehabilitation of plant science building, veterinary clinic, farm office, and store room (b) construction of feed lot and (c) purchase of books for library. According to the Appropriation Accounts, the full sum was expended. However, an examination of the records of the school revealed amounts totalling \$5.511M were expended. The difference of \$510,965 was met from the funds of GSA. Below is a breakdown of the expenditure incurred:

Description	Amount \$'000
Repairs to feed lot and dressing room	2,664
Repairs an maintenance to plant science building	2,165
Construction of Coral Structure	559
Purchase of books	123
Total	5,511

598. A change in programme was not produced for the construction of the coral structure. The Head of the School explained that a verbal request was made, however, at the time of reporting a written approval was not received.

599. Three contracts valued at \$4.955M were awarded for the repairs and maintenance to the feed lot and dressing room, the plant and science building and the construction of the Coral Structure. As at 31 December 2005, the full sums were paid to the contractors, and the works were completed according to the specifications of the contracts. In addition, the books purchased were verified as having been received and properly brought to account in the records of the school.

Subhead 17005 - National Dairy Development Programme (NDDP)

600. The sum of \$3.280M was allocated for (a) purchase of motor cycle and (b) establishment of pastures in Regions 2 - 6. In December 2005, a Supplementary Provision of \$8.5M was approved for the development of pastures for farmers in Region 6, bringing the total amount allocated to \$11.780M. According to the Appropriation Accounts, the full sum was expended. An examination of the records at NDDP revealed amounts totalling \$8.241M were expended. However, at the time of reporting the balance of \$3.538M was not refunded to the Ministry of Agriculture.

Ministry's Response: The Head of the Budget Agency explained that amount was committed for the purchase of Beef Semen from an overseas supplier and same was not yet received, thus the funds were retained by the Programme to meet this expenditure.

601. The expenditure was incurred as follows:

Description	Amount \$'000
Development of pastures in Region 6	7,259
Purchase of motor cycles	860
Purchase of office furniture and equipment	122
Total	8,241

602. An examination of the above expenditure revealed that the items purchased were verified as having been received and properly accounted for in the records of the Programme.

Subhead 17007 - Extension Services

603. The sum of \$2.5M was allocated for the purchase of (a) boats and engines for Regions 3, 4, and 5 and (b) purchase of filing cabinets, fans and photocopier. According to the Appropriation Accounts, amounts totalling \$2.222M were expended on the purchase of two filing cabinets, nine stand fans, one photocopier, two outboard engines and two chairs. The items purchased were verified as having been received and properly recorded in the records of the Ministry.

Subhead 21001 - Hydrometeorology

604. The sum of \$63M was allocated for the purchase and installation of weather satellite workstation and acquisition of radar equipment. According to the Appropriation Accounts, amounts totalling \$3.937M were expended on the photocopying of documents and on the award of a contract for geotechnical surveys in the sum of \$3.937M. As at 31 December 2005, the full sum was paid to the contractor. Physical checks revealed that the works were completed and the Ministry received the surveyed reports from the contractor.

Subhead 24009 - Land Transport

605. The sum of \$5M was allocated for the purchase of one vehicle. According to the Appropriation Accounts, the amount of \$1.217M was expended on the purchase of a Toyota RAV4 motor vehicle. This vehicle was purchased from the funds of the Ministry for the Office of the President. Physical check revealed that the vehicle was registered in the name of the Ministry. At the time of reporting, the vehicle was being used by the Minister attached to the Ministry of Agriculture.

Subhead 25013 - Project Evaluation and Equipment

606. The sum of \$2.5M was allocated for the purchase of two computers, fans and filing cabinets. According to the Appropriation Accounts, amounts totalling \$1.069M were expended on the purchase of furniture and equipment including twelve stand fans, four metal filing cabinets, one fax machine and two computer systems and accessories. Physical checks revealed that the assets were received and marked to identify them as property of the Ministry, but was not recorded on the Ministry's inventory.

Ministry's Response: The Head of the Budget Agency explained that the assets were recorded on the inventory at the time of the audit.

607. However, further audit checks revealed that this was not done at the time of reporting.

Recommendation: The Audit Office recommends that the Ministry's Administration take the necessary steps to ensure that all assets received are promptly recorded on the respective inventories in order to account for the assets. (2005/149)

Subhead 33007 - Intermediate Savannahs – Agriculture Project (INSAP)

608. The sum of \$1.850M was allocated for the promotion of agricultural and agro-industrial development in the Intermediate Savannahs. According to the Appropriation Accounts, amounts totalling \$2.597M were expended. The difference of \$746,508 was met from the funds of NARI. A breakdown of the expenditure is as follows:

Description	Amount \$'000
Maintenance of vehicles	1,010
Salaries and Overhead expenditure	674
Utilities Charges	229
Visit to Intermediate Savannahs	466
Office Supplies	218
Total	2,597

609. Adequate documentations were maintained to support the expenditure incurred above.

Subhead 33008 - New Guyana Marketing Corporation (NGMC)

610. The sum of \$4M was allocated for the purchase of a pick-up vehicle. According to the Appropriation Accounts, no expenditure was incurred under this subhead.

Subhead 33009 - EU Rice Competitive Programme

611. The sum of \$200M was allocated for (a) provision for technical assistance support, expertise and training of rice industry operators and (b) improvement of water management systems. According to the Appropriation Accounts, amounts totalling \$9.828M were expended. Audit checks at the Agency revealed that the full sum of \$9.828M was expended on the operating costs, training and seminars, research and investments for the Programme. The expenditure was verified as having been properly incurred.

DIVISION 509 – RURAL SUPPORT PROJECT

612. The sum of \$799.9M was allocated for (a) rehabilitation of drainage and irrigation infrastructure (b) upgrading of basic public support services/facilities (c) providing assistance and training for small scale farmers (d) provision of credit facilities for farmers and (e) provision of technical training and conducting technical and socio-economic studies. According to the Appropriation Accounts, amounts totalling \$337.472M were expended:

613. 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 and required to maintain accounting records and subjected to a separate audit. An examination of the audited financial statements of the Project for 2005 revealed an expenditure of \$405,747, giving a difference of \$68.275M. This difference was due to (a) disbursements totalling \$48.564M made in 2004 now being brought to account and (b) amounts totalling \$19.986M which was over released in 2004 now being brought to account and (c) the amount of \$275,000 being over released in 2005. Below is breakdown of audited expenditure:

Description	Amount \$'000
Construction of:	
10 structures	85,307
2 roads	40,184
8 centers	38,010
Padi lab and Bond and Drying Floor	5,746
Rehab of:	
3 pastures	397
3 channels	32,676
Supply of Equipment	45,334
Engineering Technical and Surveying services	14,417
Consultancy Services	5,176
Others	19,791
Credit to IPED	60,108
Operating Costs	58,601
Total	405,747

614. An examination of the above expenditure revealed the following observations:

- (a) All the expenditure were verified as having been properly incurred by the Project; and
- (b) Physical verifications of the equipment supplied to the various agencies revealed the following observations:
 - Amounts totalling \$4.272M were paid for the supply of a spectrometer along with six lamps to the National Agricultural Research Institute (NARI). However, physical verification revealed that the lamps were not supplied with the spectrometer. In addition, the spectrometer was not marked;

Recommendation: The Audit Office recommends that the Project's Administration take the necessary steps to ensure that the items are supplied or take the necessary action to recover the amount overpaid to the supplier. (2005/150)

- Amounts totalling \$1.236M were expended on the supply of one computer and accessories, a boat and engine, life jackets and sewing accessories to the Women's Group. However, physical verifications revealed that life jackets were sold without authority, and the boat was covered with bushes and water and it was not secured;

Ministry's Response: The Head of the Budget Agency explained that the Kamuni Women's Group has agreed to refund the cost of the life jackets and the boat and engine have now been properly secured.

Recommendation: The Audit Office recommends that Project Management carefully assess the needs of the communities before making donations to agencies/organisations, since it appeared that the Women's Group was not in need of the items supplied to them. (2005/151)

- Amounts totalling \$2.220M were expended on the supply of equipment and furniture to the Suddie Maria's Lodge Day Care Centre. However, physical verification revealed that 40 chairs measuring 23''x 12''x11''x12'' was purchased for \$10,000 each totalling \$400,000. This cost was considered exorbitant.

Recommendation: The Audit Office recommends that the Project's Management reassess the value of constructing one of these chairs and take steps to recover any overpayments made. (2005/152)

DIVISION 510 – MMA III

Subhead 13006 - Civil Works

615. The sum of \$90M was allocated for the rehabilitation of Abary conservancy dam, drainage and irrigation structures in areas such as Little Abary, Hyde Park and Mahaicony. During the year there was an approved Supplementary Provision of \$65M, bringing the total allocation to \$155M for the year under review. According to the Appropriation Accounts, the full sum was expended. The Authority is subjected to separate accounting and auditing and was last audited in 2005.

Subhead 17009 - Agricultural Development

616. The sum of \$6M was provided for re-alignment of agricultural lands, land titling and cadastral surveys. According to the Appropriation Accounts, the full sum was expended. However, due to the absence of audited accounts it could not be easily determined whether the funds were expended for the purposes intended. The Authority is subjected to separate accounting and auditing and was last audited in 2005.

Subhead 47001 - General Administration

617. The sum of \$6M was allocated for the provision of state services. According to the Appropriation Accounts, the full sum was expended. However, due to the absence of audited accounts it could not be easily determined whether the funds were expended for the purposes intended. The Authority is subjected to separate accounting and auditing and was last audited in 2005.

DIVISION 512 – ARTISANAL FISHERY

Subhead 12011 - Aquaculture Development

618. The sum of \$1M was allocated for (a) construction of fence and rehabilitation of canals at Mon Repos Aquaculture Station (b) purchase of equipment including pump, pumps' accessories and ceiling fans and (c) payment of retention. According to the Appropriation Accounts, amounts totalling \$986,000 were expended on the purchase of water pump and accessories, dissecting tray and kit, and shares rop scales. The items purchased were verified as having been received and properly brought to account on the records of the Fishing Station.

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

Current Expenditure

619. Amounts totalling \$13.903M were expended on electricity charges for two meters under the control of the Ministry. However, an electricity register was not maintained for the period under review to record all charges.

Recommendation: The Audit Office recommends that the Ministry introduce a register to record all electricity charges incurred by meters under the control of the Ministry. (2005/153)

620. Amounts totalling \$709,383 were expended on the purchase of furniture and office equipment such as filing cabinets, desks, typist chairs, vacuum cleaner, moisture meter, water dispenser, telephones and measuring tapes. These items are of a capital nature and should have been met from the Ministry's capital programme.

Recommendation: The Audit Office recommends that the Ministry of Tourism desist from acquiring capital items from current appropriations. (2005/154)

621. 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.

Recommendation: The Audit Office recommends that the Ministry maintain both master and sectional inventories to account for the assets under its control. (2005/155)

Capital Expenditure

Subhead 12023 - Buildings

622. Amounts totalling \$900,000 were voted for the building of concrete trestle and installation of water tank. According to the Appropriation Account, the full amount was shown as having been expended. The following is a breakdown of the expenditure:

Description	Amount \$'000
Construction of water trestle	619
Retention on contracts awarded in 2004	227
Consultancy services	54
Total	900

623. The contract for the construction of a reinforced concrete trestle was awarded in the sum of \$720,340 to the lowest of five bidders. As at 31 December 2005, amounts totalling \$618,576 were paid to the contractor. At the time of reporting, the works were completed and physically verified.

624. The amount of \$227,399 represents retention fees paid on three contracts awarded in 2004 for construction of concrete fence and renovation of the main auditorium building. However, the Ministry did not obtain an approval for a change in programme for the above works.

Recommendation: The Audit Office recommends that the Ministry ensure that approval for a change in programme is obtained from the Chief Planning Officer to modify the Ministry's capital profile. (2005/156)

Subhead 25024 - Office Equipment

625. The sum of \$3M was provided for the purchase of office equipment including desks, chairs, bookshelves, computer, refridgerator and fire alarm system. Amounts totalling \$2.998M were expended as follows:

Description	Quantity	Amount \$'000
Computers	3	901
Supply & installation of fire alarm system		822
Purchase of chairs	6	176
Purchase & installation of AC unit	1	153
Purchase of tables	3	113
“ “ desk	2	105
“ “ microwaves	2	53
“ “ filing cabinet	1	50
“ “ bookshelf	1	18
“ “ carpet		7
Miscellaneous purchases		600
Total		2,998

626. In relation to the purchase of three computers valued at \$900,660, there was no evidence of the involvement of the NPTAB before the purchase was effected. Rather, the award was adjudicated by the Ministerial Tender Board. The items purchased were verified as having been received. However, they were not inventoried and marked to readily identify them as the property of the Government.

Recommendation: The Audit Office recommends that the Ministry ensure that all assets acquired are inventoried and marked to identify them as the property of the Ministry to facilitate proper accountability at all times. (2005/157)

Subhead 41001 - Tourism Development

627. The sum of \$6M was allocated for (a) installation of solar system at Orinduik guest house and (b) provision of sanitary facilities at №. 63 Beach. According to the Appropriation Account, amounts totalling \$2.473M were expended as follows:

Description	Amount \$'000
Upgrading facilities at № 63 Beach:	
Construction of four toilet & two septic tanks	994
“ “ one pavilion	517
“ “ two water trestle with tanks	327
Fabrication of steel grills	160
Design of photovoltaic system at Orinduik	280
Installation of water supply system at Kaieteur Park	195
Total	2,473

628. The above works were executed by six contracts valued at \$2.473M. At the time of reporting, the works were completed and physically verified.

Subhead 45015 - Industrial Development

629. The sum of \$10M was voted for the provision of electricity supply at Belvedere Estate and construction of bridge at Belvedere Estate. Amounts totalling \$5.783M were expended as follows:

Description	Amount \$'000
Construction of bridge at Belvedere Estate	4,000
Electricity supply at Belvedere Estate	1,329
Consultancy services	342
Purchase of a digital camera	80
Miscellaneous	32
Total	5,783

630. The contract for the construction of a reinforced concrete bridge at Belvedere Industrial Site was awarded by the NPTAB in the sum of \$6.623M to the lowest of three bidders. As at 31 December 2005, an amount of \$4M was paid to the contractor.

631. In relation to the supply of electricity to the Belvedere Estate, a non-refundable capital contribution of \$1.329M was paid to the Guyana Power and Light Company for the supply of electricity to the Estate. The amount was verified as having been received by the Company.

632. The sum of \$79,500 was expended on the purchase of a digital camera. However, there was no evidence that approval was granted for a change in programme to purchase the item. Nevertheless, the item purchased was verified as having been received. However, it was not inventoried

Recommendation: The Audit Office recommends that the Ministry desist from purchasing capital items that have not been specifically approved in the Ministry's capital profile without first obtaining the approval of the Chief Planning Officer. (2005/158)

Subhead 47003 - Bureau of Standards

633. The sum of \$12M was allocated for the purchase of one 2000 Unit Test Measure and temperature calibration equipment. The full amount was expended on the purchase of temperature calibration and metrology equipment. The items purchased were verified as having been received. However, they were not marked to identify them as property of the Bureau.

Recommendation: The Audit Office recommends that the Bureau of Standards ensure that all assets acquired are marked to identify them as the property of the Bureau and to facilitate proper accountability at all times. (2005/159)

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

Current Expenditure

634. The staffing situation in all areas of the Ministry as reflected in the payroll for December 2005, is shown below:

Description	Authorised	Actual	Vacant
Administration	21	7	14
Senior Technical	19	3	16
Other Technical & Craft Skilled	41	30	11
Clerical & Office Support	49	34	15
Semi Skilled Operatives & Unskilled	27	20	7
Contracted Employees	0	2	(2)
Total	157	96	61

635. From the above it can be seen that there exists a vacancy level of 39%. 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 your attention in my previous reports.

636. It is a requirement for cheque orders to be cleared within sixteen days of their issue through the submission of bills/receipts and other document in support of the payments made. However, an examination of the cheque orders register revealed that for the period under review 215 cheque orders valued at \$57.894M were not cleared within the sixteen days period.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to expedite the clearing of cheque orders within the stipulated time period. (2005/160)

637. Forty eight payment vouchers totalling \$7.535M were not presented for audit examination. As such, we were unable to determine whether value was received for the amount expended.

Ministry's Response: The Ministry explained that efforts are being made to locate these vouchers and have them submitted for audit inspection.

Recommendation: The Audit Office recommends that the Ministry expedite the process to locate these vouchers and submit them for audit scrutiny. (2005/161)

638. A travelling register was not maintained to show details of officers who were paid travelling allowances and mileage. As such, pertinent information such as scale of travelling, amount, details on insurance, etc. relating to these officers were not readily available.

Recommendation: The Audit Office recommends that the Ministry ensures that a travelling register is kept and properly maintained and all information is recorded therein. (2005/162)

639. Log books were not presented for four of the forty serviceable vehicles/equipment in use by the Ministry. 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. Further, no historical records were kept for the maintenance of vehicle.

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that all vehicle log books are submitted to facilitate audit review. The Ministry is also reminded that in accordance with Section 29 of the Stores Regulations, log books shall be maintained for all motor vehicles, plant, machinery and equipment under the control of the Ministry and to also maintain historical records in the relevant format. (2005/163)

640. Amounts totalling \$25.860M were expended on the Maintenance of Buildings as follows:-

Description	Amount \$'000
Repairs to three Gov't flats	7,230
Rehabilitation of eleven buildings at Echilibar villas	6,666
Electrical Works	2,253
Emergency Works	1,572
Restoration work at Colgrain House	1,448
Painting and Decorating at Merle House	480
Upgrading of floor at Caricom Secretariat Office	805
Repairs to Government Living Quarters at Plaisance	783
Works done at Registry Min. of Public Works	671
Treatment of Termites	770
Repairs to works canteen	337
Works done on Min.of Public Works building (2 nd building)	694
Minor Works done at Oranapai Towers Staircase	614
Miscellaneous	1,537
Total	25,860

641. Included in the above total are four contracts totalling \$4.140M, which were awarded to the second lowest bidders since the lowest bidders either did not submit adequate documentation or had ongoing works at that time. There were also three approved variations totalling \$339,959 taking the revised contract sums to \$4.480M. The entire contract sums were paid as at 31 December 2005. The works were completed and physically verified.

642. Eight contracts totalling \$1.572M were awarded for Emergency works such as repairs to roofs, overhead water tanks, portable water system, living quarters and flats at Echilibar Villas. Included in the above figure of \$1.572M was a contract that was awarded to the second lowest bidder for emergency works at the Better Hope living quarters in the sum of \$1.016M since the lowest bidder's price of \$484,150 was considered unrealistic. The Engineer's estimate was \$1.028M. There was an approved variation of \$56,650 taking the revised contract sum to \$1.073M. The entire revised contract sum was paid. The works were completed and physically verified

643. The contract for the upgrading of floor at Caricom Secretariat's Office was awarded to the second lowest of three bidders in the sum of \$746,548, since the lowest bidder whose price of \$597,733 was disqualified for being non compliant and the price being unrealistic. There was an approved variation of \$58,912 thus taking the revised contract sum to \$805,460. As at 31 December 2005, the total contract sum was paid. The works were completed and physically verified

644. The contract for the repairs to government living quarters at Plaisance was awarded to the second lowest bidder in the sum of \$760,111, since the lowest of the four bidders' price of \$726,319 was unrealistic and below the Engineer's estimate of \$757,350. There was an approved variation of \$22,899 thus taking the revised contract sum to \$783,010. The total contract sum was paid as at 31 December 2005.

645. Amounts totalling \$33.539M were expended on various works under Maintenance of Sea and River Defence. Audit checks carried out on the relevant payment documents revealed that the amounts were properly incurred and recorded.

646. Amounts totalling \$27.352M were expended on Transport, Travel and Postage. Below is a breakdown of expenditure:

Description	Amount \$'000
Local Travel and subsistence	1,198
Postage Telex and Cablegram	11
Vehicle, Spares and Maintenance	19,983
Other Transport, Travel and Postage	6,160
Total	27,352

647. Included in the amount of \$19.983M spent on Vehicle Spares and Maintenance, were sums totalling \$19.663M expended in respect of forty contracts. Seventeen of the contracts totalling \$18.918M were awarded to one contractor for repairs to seventeen vehicles.

648. An examination of payment/expense vouchers and supporting documents revealed that in relation to eleven contracts awarded to this particular contractor for the repairs to vehicles, the payments made were more than the contract sums as shown below:

Expense Voucher №	Contract Sum \$'000	Amount Paid \$'000	Difference \$'000
310722	1,949	2,266	317
311461	236	258	22
311116	392	1,063	671
310279	70	359	289
310499	825	3,124	2,299
311307	628	3,163	2,535
311617	441	1,099	658
310459	90	443	353
310368	295	1,503	1,208
310465	148	624	476
311462	236	825	589
Total	5,310	14,727	9,417

649. Further, none of the payment vouchers were approved by the Department Head.

Ministry's Response: It was explained by the Head of the Budget Agency that when the Ministry enters into a contract for repairs to a vehicle, that the contract is essentially a labour contract and the materials required are supplied after a detailed examination of the vehicle by the contractor, as such, the original cost to repair the vehicle would increase. With respect to the payment vouchers not being approved by the Department Head, it was explained that this would be corrected.

650. Amounts totalling \$28.730M were expended for the Maintenance of Other Infrastructure, of which \$14.847M was for maintenance of forty Hinterland Airstrip, \$7.267M for rehabilitation of airstrip \$2.062M for maintenance of street lighting facilities, \$3.651M for rehabilitation of fences at M.P.W&C (Merle House) and \$903,000 for other miscellaneous expenses. Audit checks carried out on the relevant payment documents revealed that the amounts were properly incurred and recorded.

651. With respect to the collection of revenue, according to the monthly revenue reports, amounts totalling \$266.308M were collected for the period under review, of which sums totalling \$145.881M related mainly to aerodrome charges collected by the Civil Aviation Department, while amounts of \$120.427M represents revenue collected by the Central Accounting Unit of the Ministry. In addition, amounts totalling \$36.073M as reflected in the revenue register were collected for CJIA as sundries. However, a comparison of the totals in the monthly revenue reports prepared by the Ministry with that of the revenue register revealed a difference of \$223.906M.

Ministry's Response: The Head of the Budget Agency explained that this difference was due to amount collected by Cheddi Jagan International Airport Corporation being recorded in the separate records.

652. Further, an examination of the statement of Receipts and Disbursements prepared by the Ministry of Finance indicated that amounts totalling \$222.499M were collected as revenue for the period under review against authorised revenue of \$287.798M resulting in a short fall of revenue of \$65.299M as shown below:

Description of Revenue	Authorised \$'000	Actual \$'000	Difference \$'000
<u>Fees and Fines:</u>			
Works- Civil Aviation	39,594	35,339	4,255
Works – EI	576	952	(376)
<u>Rent and Royalties:</u>			
Works	5,771	5,642	129
<u>Miscellaneous Receipts:</u>			
Aerodrome Charges	145,881	144,498	1,383
Time - Sale of Electricity	28,917	12,726	16,191
Miscellaneous Revenues	30,876	23,287	7,589
Sale of empty drums	110	55	55
Sundries	36,073	0	36,073
Total	287,798	222,499	65,299

Capital Expenditure

Division 517

Subhead 16001 - Air Transport Reform Programme

653. The sum of \$482.832M was allocated for (a) rehabilitation of the arrival terminal and upgrade of the sewerage system; (b) installation of safety and approach lights; (c) institutional strengthening of GCAA; (c) provision for the computerisation of CJIA and equipment; and (d) installation of security lights.

654. The Project was funded by the Government of Guyana and the Inter-American Development Bank under Loan Agreement № 1042/SF-GY-2 and was subject to separate financial reporting and audit. According to the Appropriation Account amounts totalling \$433.368M were expended and brought to account for the period under review. The last set of audited accounts was in respect of the year 2005.

Subhead 16002 - Hinterland/Coastal Airstrip

655. The sum of \$30M was voted for the rehabilitation of runways at Orinduik and Port Kaituma airstrips and the payment of retention. According to the Appropriation Account, amounts totalling \$29.969M were expended as follows:

Description	Amount \$'000
Rehabilitation and upgrading of Orinduik Runway	16,968
Rehabilitation and upgrading of Port Kaituma Airstrip	12,381
Rehabilitation and upgrading of Annai Airstrip	385
Miscellaneous	235
Total	29,969

656. The contract for the rehabilitation and upgrading of Orinduik Runway was awarded in 2004 in the sum of \$27.576M to the lowest of three bidders against an Engineer's estimate of \$28.813M by NPTAB and approved by Cabinet. As at 31 December 2004, amounts totalling \$10.397M were paid. During the period under review amounts totalling \$16.968M were paid, of which \$10.647M was expended on the purchase and payment of twenty three flights of bitumen.

657. The contract for the rehabilitation and upgrading of Port Kaituma Airstrip was awarded in 2004 in the sum of \$19.705M to the lowest of three bidders against an Engineer's estimate of \$20.076M by the NPTAB and approved by Cabinet. There was an approved variation of \$183,330 giving a revised contract sum of \$19.888M. As at 31 December 2004, amounts totalling \$7.508M were paid. During the period under review amounts totalling \$12.381M 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.

658. The contract for the rehabilitation and upgrading of Annai Airstrip was awarded in 2004 in the sum of G\$7.712M to the lowest of three bidders against an Engineer's estimate of \$5.954M by the NPTAB and approved by Cabinet. As at 31 December 2004, amounts totalling G\$7.327M were paid. During the period under review a final payment of \$385,662 was made. The works were completed during 2005 and reliance was placed on the certificate of satisfactory completion issued by the Engineer.

Subhead 16003 - Airport Security

659. The sum of \$66M 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 a Non reimbursable Technical Cooperation Agreement No ATN/MT-8602-GY and is subject to separate financial reporting and audit. The Project was signed on 29 September 2004. No amounts were expended during the period under review.

Division 519

Subhead 15001 - Rehabilitation of Sea Defence (Essequibo and West Demerara)

660. The sum of \$357M was voted for (a) rehabilitation of 3.9 kilometres of sea defence at Capoey/Columbia, Tuschen, Meten-Meer-Zorg/De Kenderen and Hague; (b) provision of shore zone management, quality control monitoring and socio-economic study; (c) design and preparation of tender documents for 9th EDF Sea Defence Programme; and (d) provision for supervision and support costs. There was an approved Supplementary Provision of \$747M giving a revised allocation of \$1.104 billion. Amounts totalling \$1.040 billion were expended.

661. This project is funded by a grant from the EU at a cost of \$20M Euros equivalent to approximately G\$3.484 billion 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 \$5.505M was expended on salaries and administrative expenses while \$1.034 billion was expended on payments to consultants for oceanographic monitoring and quality control, preparation and design of contract documents and supervision of works and rehabilitation of sea defences in Regions 2 and 3 and the supply of materials.

662. With respect to consultancy services, two contracts valued \$407.537M and \$15.033M were awarded for Institutional Capacity Building activities on the Guyana Sea Defences within the Framework of the Development of a Shorezone Management System and also involved training in Oceanographic monitoring (satellite imagery and mapping, numerical modelling and databases) and quality control. As at 31 December 2005, amounts totalling \$143.570M and \$13.728M respectively were paid on these contracts.

663. Two contracts valued \$26.761M and \$203.608M were awarded for the preparation and design of contract documents and supervision of works respectively. As at 31 December 2005, amounts totalling \$5.139M were paid for the design and preparation of contract documents, while an amount of \$37.593M was paid as a mobilisation advance on the contract awarded for the supervision of rehabilitation works on the sea defences at Regions 2 and 3.

664. With respect to rehabilitation works of sea defences from Columbia to Capoey and, Tuschen, De Kinderen and Hague, a contract in the sum of \$3.637 billion was awarded to undertake these works. As at 31 December 2005, the work had commenced and amounts totalling \$727.348M were paid, of which \$363.674M represented a mobilisation advance. In addition a contract valued at \$179.076M was awarded for the supply of armour layer and under layer rock, filter fabric, gabion basket and gabion stone. These materials were used to rehabilitate sea defenses at La Belle Alliance, Reliance, Johanna Cecelia, Anna Regina, Den Amstel and Paradise in Regions 2, 3 and 4. The contract was signed in October 2005 with a six months period of delivery. As at 31 December 2005, 60 % of the contract sum totalling \$107.446M was paid on this contract.

Subhead 15004 - West Coast Berbice

665. The sum of \$748M was voted for the construction of 1.8km of sea defences at Profit/Foulis. According to the Appropriation Account amounts totalling \$511.499M were expended.

666. This project is funded by the CDB and GOG under Loan Agreements 8/SFR-GUY and 4/SFY-GUY at a cost of G\$1 billion and US\$7.4M respectively. Loan № 8/SFR-GUY commenced in 1992 and was granted five extensions with an expected completion date in 2004, while Loan № 4/SFR-GUY commenced in the same year. An examination of the records of the project revealed that \$670,000 was expended on the cost to determine the compensation payable to proprietors of Plantation Foulis/Profit while \$100,000 was paid as adjudication fees for a dispute relating to tax exemption for importation of equipment for the 1.8Km sea defence rehabilitation works at Profit/Foulis/Belladrum. The remainder of \$510.729M 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/Foulis	442,188
Construction supervision/consultancy – Profit/Foulis	39,295
Supply of materials	29,246
Total	510,729

667. The contract for the construction of 1.8 km of sea defence at Profit/Foulis was awarded in 2004 in the sum of \$1.030 billion to one of two pre-qualified contractor by the NPTAB and approved by Cabinet on 15 September 2004. As at 31 December 2004, an amount of \$205.947M representing a mobilisation advance was paid, while during the period under review amounts totalling \$442.188M were paid. As at 31 December 2005, the works were still in progress. The contract commenced on the 18 November 2004 with an expected completion date of 17 November 2005. An extension was granted to the 30 March 2006.

668. Two contracts were awarded for supervision services for the reconstruction of sea defenses at Profit/Foulis and consultancy services for the supply of the rock armour/filter fabric also at Profit/Foulis. The contract for the supervision services for the work at Profit/Foulis was awarded in 2004 in the sum of \$59.010M to the sole bidder by the NPTAB and approved by Cabinet while the consultancy services contract for the supply of the materials was awarded in 2004 in the sum of \$3.101M. As at 31 December 2005 amounts totalling \$39.295M were paid to the consultants. An extension was also granted to the consultant to May 2006 for the supervision of the Sea Defence work at Profit/Foulis.

669. With respect to the supply of materials, a contract was awarded in January 2004 in the sum of \$63M for the supply of rock armour for sea defences at Profit/Foulis by NPTAB and approved by Cabinet to the lower of the two bidders. As at 31 December 2004, amounts totalling \$33.754M were paid, while during the period under review amounts totalling \$29.246M were paid.

Subhead 15007 - Emergency Works

670. The sum of \$645M was voted for the completion of sea defence works in critical areas such as Hyde Park, La Grange, Grove, Blenheim, Good Success, Craig, Tranquillity Hall to Voorzigtigheid, Le Destin, Ruimzeigt, Anna Regina, Grant Betany, La Penitence, Sisters, El Dorado and La Retraite and other areas across the coast;(b) Supply of poly sacks, sand, clay, cement, boulders, gabion baskets, green heart and other items for emergency work. There was a Supplementary Provision of \$306.700M and a Contingency Fund Advance of \$3.291M giving a revised allocation of \$954.991M. Amounts totalling \$954.991M were expended as follows:

Description	Amount \$'000
Construction of sea defences	456,517
Construction of earthen embankment	103,236
Construction of revetment	61,444
Sealing cavities and packing sandcreet bags	3,781
Weeding and cleaning	1,414
Construction of Temporary Rip Rap	1,090
Cleaning of façade drain	1,025
Supervision works for sea defence	7,636
Operating Expenses	186,690
Purchase of sea defence materials	130,929
Miscellaneous	1,229
Total	954,991

671. Included in the sum of \$456.517M were:
- (i) Three contracts valued at \$144.933M, awarded by the NPTAB and approved by Cabinet for the construction of sea defence works at Sisters Village, Leonora and La Re traite. The work entailed rip rap, maintenance of access way, import clay and rebuild embankment and also to supply and transport and place boulders at locations. With respect to the work at Leonora/Stewartville, a waiver of tender procedures was obtained to do sole sourcing since the work in that area was of an urgent nature and the contract was awarded in the sum of \$14M. As at 31 December 2005, the works were completed and amounts totalling \$143M were paid on these contracts. The difference of \$1.933M represented retention owing on these contracts;
 - (ii) Three other contracts valued at \$6.391M were awarded by the Departmental Tender Board for slope protection works to river defence wall at No.76 sluice Corriverton, emergency works on sea defences breaches at Esplanade and Fort Canje hospital koker and at No.78 Village. As at 31 December 2005, the entire contract sums were paid and the works were completed and physically verified;
 - (iii) Two contracts were awarded in 2004 in the sum \$202.987M for construction of sea defences at Le Destein and at Ruimzeight in Region No.3. As at 31 December 2005, accumulated payments on these contracts amounted to \$198.951M. At the time of reporting these works were completed and physically verified;
 - (iv) Four other contracts valued at \$118.615M were awarded for works at Devonshire Castle, Stewartville and Leonora. The work entailed the demolition of concrete wall, mix concrete and palce in 3'x3' bags and place to form walls at Leonora while at Stewartville the contractor was required to maintain access way, supply, transport and palce boulders. At Devonshire Castle the coastal area was affected by coastal erosion and huge cavities had developed on the reinforced concrete slope resulting in failed sections in the sea defences. As at 31 December 2005, sums totalling \$118.456M were paid to the contractor. The works were completed and physically verified; and
 - (v) Three contracts for the construction of sea defence at Turkeyen/Ogle, Leonora and El Dorado in Region 5 were awarded in the total sum of \$26.375M. With regards to the contract at Leonora, the work was considered unprogrammed emergency work and a waiver of tender procedures was obtained from the NPTAB. The work involved the maintenance of access way, import clay and rebuild embankment and supply, transport and place 1,300 tons of boulders in Leonora. As at 31 December 2005, amounts totalling \$26.215M were paid on these contracts. All three of the works were completed and physically verified.

672. Amounts totalling \$103.236M were expended on the construction of earthen embankment at the following locations:

Location	Amount \$'000
Mon Repos	82,800
Lighttown	6,440
Stanleytown to Canje Bridge	4,370
Clonbrook to Anns Grove	3,731
La Retraite	3,163
Maria's Lodge	1,928
Tranquillity Hall/ Voorzigtigheid	451
Sisters Village	271
La Penitence	82
Total	103,236

673. Two contracts totalling \$82.8M were awarded to the same contractor, one for the placement of boulders on berm and rebuilding embankment at Truimph/Mon Repos and heightening of rip rap construction at Mon Repos/ DeEndragt. Approval for a waiver of tender board procedures to facilitate sole sourcing was obtained by the Ministry since these works were urgent. During the period under review the full amounts were paid to the contractor and the works were completed and physically verified.

674. The contract for the construction of earthen embankment at Clonbrook to Anns Grove was awarded by the Departmental Tender Board in the sum of \$3.731M to the lowest of seven bidders, against an Engineer's estimate of \$3.9M. The contract for the construction of earthen embankment and temporary rip rap works at Maria's Lodge was awarded by Departmental Tender Board in the sum of \$2.030M to the lowest of two bidders, against an Engineer's estimate of \$2.342M. As at 31 December 2005, amounts totalling \$3.731M and \$2.032M respectively were paid to the contractors. The works were completed and physically verified.

675. The contract for the construction of earthen embankment at La Retraite was awarded by the Departmental Tender Board in the sum of \$3.163M. As at 31 December 2005, the full contract sum was paid to the contractor. The works were completed and physically verified.

676. In 2004, a contract for the construction of earthen embankment at Tranquillity Hall/ Voorzigtigheid was awarded by the Departmental Tender Board in the sum of \$4.514M to the lowest of four bidders. As at 31 December 2004, amounts totalling \$4.062M were paid to the contractor. However, physical verification of the works revealed an overpayment of \$1.113M in 2004. Notwithstanding this, a final payment of \$451,375 was made to the contractor in 2005.

Ministry's Response: The Head of the Budget Agency explained that the contractor had been informed of the overpayment and was requested to refund same. Further, the officer in charge of the works was no longer in the employment of the Ministry (Emergency Works).

677. Three contracts totalling \$13.515M were awarded by the Departmental Tender Board to the sole bidders for the construction of earthen embankment at Sisters Village, Lighttown and an area from Stanleytown to Canje Bridge. As at 31 December 2005, the contractor was paid in full for works carried out at Lighttown, and Stanleytown to Canje Bridge while a mobilisation advance \$270,500 were paid on the contract valued at \$2.705M for works undertaken at Sisters Village. The works were completed and physically verified.

678. In relation to the construction of earthen embankment at La Penitence, a contract was awarded in 2003 to one of three bidders at a negotiated price of \$820,001. As at 31 December 2004, an amount of \$738,001M was paid to the contractor. The works were completed and physically verified. During the period under review, the contractor received a final payment of \$82,000.

679. Amounts totalling \$61.444M were expended on the construction of revetment at the following locations:

Location	Amount \$'000
Craig/Grove	51,948
La Grange	3,210
Anna Regina	2,819
Grant Betany	1,700
Phoenix (Leguan)	1,390
Hyde Park	377
Total	61,444

680. Three contracts totalling \$63.001M were awarded for the construction of revetment in various areas in Craig/Grove. Included in this amount were two contracts valued at \$3.607M and \$2.725M, which were awarded in 2004 and 2005 to the same contractor for the construction of revetment at Craig and Grove, respectively. Cabinet approved the award of another contract in the sum of \$56.668M for construction of revetment in the combined areas and a waiver was obtained. As at 31 December 2005, amounts totalling \$1.735M and \$50.213M were paid in relation to the 2004 and 2005 contracts, respectively.

681. Two contracts were awarded at a total value of \$4.209M for the construction of revetment at Phoenix (Leguan) and Anna Regina. Three other contracts valued at \$12.050M were awarded in 2004 for the construction of revetment at Hyde Park, La Grange and Grant Betany. During the period under review amounts totalling \$5.287M were paid in respect of the 2004 contracts. The contracts awarded in 2005 were paid in full. All of the works were completed and physically verified

682. With respect to the supervision of sea defence works in the various regions, two contracts were awarded in the sum of \$7.936M. As at 31 December 2005, amounts totalling \$7.636M were paid to the consultant.

683. Amounts totalling \$186.690M were expended on operating expenses for the Project Emergency Works Unit, as shown below:

Description	Amount \$'000
Wages and salaries	118,424
Transportation	15,340
Utilities	5,010
Maintenance and repairs	3,954
Engineering survey and design	2,351
Hire of equipment and machinery	872
Others	40,739
Total	186,690

684. The amount of \$118.424M representing wages and salaries was utilised to pay emoluments and other related expenses of 199 full-time employees at the various locations, while the sum of \$15.340M represents payments made on 89 contracts, which were awarded for the transportation of workers, materials and equipment to various work sites in the Regions and amounts totalling \$5.010M were expended on utility services.

685. Included in the sum of \$3.954M representing maintenance and repairs was the amount of \$2.206M expended on the maintenance of eleven vehicles. The amounts of \$985,245 and \$763,000 were expended on repairs to the building and a fence and the servicing and repairs to air condition units, respectively.

686. Fifteen contracts totalling \$3.223M were awarded during the period under review, of which seven totalling \$2.351M were in relation to engineering survey and designs, while the remaining eight valued at \$872,000 were expended on the hire of equipment and machinery at various locations, while amounts totalling \$40.739M were expended on the purchase of water, office supplies, fuel and lubricants, meals and travelling and subsistence in respect of site visits, etc.

687. Amounts totalling \$130.929M were expended on sea defence materials. Included in this amount were payments totalling \$92.889M made on two contracts awarded in 2004 at a value of \$140M for the purchase of armour rocks and gabion stones for Leguan and Regions 2, 3, 4 and 6. Three other contracts valued \$39.6M were also awarded for the purchase of geotextile and boulders for Leguan and Leonora, of which amounts totalling \$38.040M were paid to the contractors. One of the contracts was awarded in 2004, and the other two were awarded by the National and Departmental Tender Boards in 2005.

688. During the period under review, amounts totalling \$1.229M were expended on treatment against pests, rental of house and stockpile area and cleaning of office and stores.

Subhead 47001 - Administration & Management

689. An amount of \$25M was allocated for the provision of administrative and supervisory support for the Sea Defences Programme. The full amount was expended on the emoluments of full-time employees and on expenses incurred by the Project Executing Unit. The above figure also included an amount of \$2.400M expended on the purchase of fuel and lubricants and the maintenance of six motor vehicles. Audit checks carried out on the relevant payment documents revealed that the amounts were properly incurred and recorded.

Division 520

Subhead 11001 - Demerara Harbour Bridge

690. The sum of \$45M was voted for the construction of large pontoons to replace unifloats and the full sum was paid over to the Demerara Harbour Bridge.

691. 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. At the time of reporting, the audit for 2005 had been completed and an examination of the records of the Demerara Harbour Bridge revealed that the amount was expended on the construction of three pontoons.

692. The contract for the construction of the three pontoons was awarded in the sum of \$90.070M against an Engineer's estimate of \$91.840M to the lower of the two bidders by the NPTAB and approved by Cabinet. As at 31 December 2005, amounts totalling \$90.070M were paid, of which \$45M 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

693. The sum of \$153M was voted for the completion of CARICOM headquarters building and construction of multipurpose complex at Lethem. Amounts totalling \$127.980M were expended as follows:-

Description	Amount \$'000
Completion of CARICOM Secretariat Compensation	127,152 828
Total	127,980

694. It should be noted that the construction of the complex at Lethem was budgeted for in 2004 and was not undertaken and was re-budgeted for in 2005, but was still not undertaken. However, it has been re-budgeted for in 2006. Further, an inclusion in programme was obtained in order to facilitate the payment of compensation.

695. The contract for the construction of the CARICOM Secretariat Building was awarded in the sum of \$1.658 billion to the first ranked bidder by NPTAB and approved by Cabinet. The NPTAB 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 amounts of \$75M and \$52.152M were paid over to the CARICOM Headquarters Building Project on 20 June 2005 and 12 January 2005, respectively and were deposited into Project Account № 201340. The amount of \$828,000 was paid based on the granting of an inclusion in the capital programme, which was approved by Cabinet, to facilitate payment to an individual for the removal of her building from the area where the multipurpose complex is to be built in Lethem.

Subhead 12002 - Infrastructural Development

696. No amount was budgeted for Infrastructural Development for the period under review. However, a Supplementary Provision of \$35.8M was issued to facilitate works under this subhead and the entire amount was expended as follows:

Description	Amount \$'000
Market Improvement Project – Mon Repos – Lot II	21,599
Market Improvement Project – Lusignan	14,005
Advertisement	196
Total	35,800

697. The contract for the Market Improvement at Mon Repos – Lot II was awarded in the sum of \$65.190M to the second lowest bidder since the lowest bidder did not meet the required score of 15 points used in the evaluation process. As at 31 December 2005 the work was in progress and amounts totalling \$21.599M were paid.

698. The contract for the Market Improvement at Lusignan was awarded in the sum of \$35.296M to the lowest of four bidders. As at 31 December 2005 the work was in progress and amounts totalling \$14.005M were paid. The amount of \$196,000 was expended on advertisement cost related to these projects.

Subhead 14010 - Dredging Equipment

699. The sum of \$80M was allocated for the (a) dredging of the main ship channels in Berbice, Demerara, and Essequibo rivers; (b) rehabilitation of MT Setter and dredge Steven 'N'; and (c) acquisition of spares. A Supplementary Provision of \$10M was issued giving a revised allotment of \$90M. The full amount was paid over to the Transport and Harbours Department (T&HD) to undertake these works. An examination of the records of T&HD revealed that the amount was expended as follows:

Description	Amount \$'000
Docking and repairs of MT Setter	40,000
Supply of engine and gear box for MT Setter	35,000
Dredging at Blairmont and Stanleytown Stellings	10,000
Docking and repairs to Steve 'N'	5,000
Total	90,000

700. The contracts for the supply of materials for MT Setter and the docking of MT Setter and Steve 'N' and dredging of the stellings were awarded by T&HD by selective tendering. These awards were made on the basis of a blanket waiver of tender procedures granted by the NPTAB for all capital projects for 2005.

701. The contract for the docking and repairs of MT Setter was awarded in the sum of \$68M, of which \$40M was paid from funds received from the Ministry while the remainder of \$28M was paid from current funds of T&HD despite the works being of a capital nature. This contract was termed an "Advance Payment" contract, whereby the full contract sum was paid to the contractor as an advance payment before the works commenced. In addition, it was noted that the details of the works to be carried out on the MT Setter was not stated in the contract, instead the contract contained one clause which stated that "the contractor shall supply all materials and labour for the completion of such tasks specified after the vessel has been docked, surveyed and inspected at the Mazaruni Dockyard".

702. However, no such specified tasks were ever provided. It should be noted that T&HD awarded an "advance payment" contract whereby the works to be done are unknown, the contract sum fixed was arbitrary, and the full amount of the contract was paid in advance is financially risky and highly inappropriate and unacceptable. It also leaves the Department without recourse to an acceptable alternative of withholding payment should the contractor not comply with the terms of his engagement. Further, it indicates a lack of proper management of the funds of T&HD. We were unable to physically verify whether any work was carried out on this vessel, since such works were not specified and were unknown to us.

Recommendation: The Audit Office recommends that:

- (a) T&HD desist from requesting waivers of all capital works, a practice which the Department repeated over the last few years, and adhere to the National Procurement Guidelines, whereby T&HD should publicly advertise the works required to be done on these vessels and receive bids for executing same;
- (b) All bids received, if eligible, should be compared to the Chief Mechanical Engineer's estimate, of the cost of the work to be done, before being awarded. However, should there be a need for selective tendering, a list of pre-qualified contractors should be used, whereby at least three such pre-qualified contractors should be asked to bid for the works to ensure that the contract is awarded to the most competitive bidder;

- (c) All contracts awarded for docking and repairs should clearly state the works to be executed, the contract sums based on these works, which should be comparable with the Chief Mechanical Engineer's estimate, the method of progress payments on the contract, among other pertinent details; and
- (d) All payments of a capital nature should be made from the capital allotment. (2005/164)

703. The contract for the supply of one engine, one marine transmission, one propeller and one complete steering unit for the MT Setter was awarded in the sum of \$72.835M, of which \$35M was paid from funds received from the Ministry. The remainder of \$37.835M was paid from current funds of T&HD despite the purchase being of a capital nature. Further, it should be noted that this contract was awarded two days after the contract in the preceding paragraph, which specified that the contractor was required to supply all materials and labour necessary for the docking of the MT Setter. The awarding of two separate contracts for docking and repairs and supply of materials for the same vessels appears to be an attempt by T&HD to sub-divide the contracts so that the contract sums do not appear more excessive than they already are. This also provides an opportunity to conceal duplication of items to be provided for the repairs of these vessels.

Recommendation: The Audit Office recommends that T&HD award one contract for the docking and repairs of these vessels and these should include the supply of all materials necessary to execute the works as is the case with other contracts awarded. (2005/165)

704. The contracts for dredging at Blairmont and Stanleytown stelling were awarded in the sums of \$4M and \$6M respectively. As at 31 December the entire contract sums were paid.

705. The contract for the docking and repairs to dredge Steve 'N' was awarded in the sum of \$43.499M, of which amounts totalling \$5M were paid from funds received from the Ministry while the remainder of \$38.499M was paid from current funds of T&HD despite the works being of a capital nature.

Department's Response: The General Manager explained that the funds provided by Central Government are generally never enough and the department's revenues are then used to bridge the shortfall.

706. We were unable to physically verify whether the works were carried out on the dredge, since this vessel is currently in use and the nature of the works carried out rendered physical verification difficult.

Recommendation: The Audit Office recommends that T&HD desist from utilising its current funds to meet capital expenditure. (2005/166)

Subhead 16002 - Equipment (Civil Aviation)

707. The sum of \$8.6M was allocated for the purchase of air traffic controller voice recorder and play back machine and the rehabilitation of electronic security system. The full amount was paid over to the Guyana Civil Aviation Authority. An examination of the Authority's records revealed that the full amount was expended on the purchase of air traffic controller voice recorder and play back machine and the rehabilitation of electronic security system at the Control Tower - Timehri. The Authority was granted a waiver of tender procedures by the NPTAB to facilitate the awarding of this contract.

Subhead 16003 - Stellings

708. The sum of \$50M was voted for the rehabilitation of wharf at Morawhanna and stellings at Stanleytown, Rosignol, New Amsterdam and Wakenaam. A Supplementary Provision of \$13M and a Contingency Fund Advance Warrant of \$300,000 were issued giving a revised allotment of \$63.3M. The full sum was paid over to the 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
Blairmont Stelling	30,689
Morawhanna Stelling	14,472
T&HD Goods Wharf	11,002
Stanleytown Stelling	6,060
NewAmsterdam Stelling	610
Rosignol Stelling	467
Total	63,300

709. With respect to repairs of the above stellings and goods wharf, 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 2005 by the NPTAB.

710. The contract for rehabilitation to Blairmont stelling was awarded in the sum of \$29.668M. A variation of \$5.571M was paid taking the revised contract sum to \$35.239M. As at 31 December 2005, the full contract sum was paid. However, amounts totalling \$30.571M were paid from Capital while the difference of \$4.668M was paid from current proceeds. Further, amounts of \$85,800 and \$32,000 were expended on the purchase of lumber and a desk for the stelling.

711. With respect to Morawhanna stelling, two contract valued \$18.616M and \$1.117M were awarded for rehabilitation and supervision of works respectively. As at 31 December 2005, the entire contract sums were paid, of which \$13.355M and \$1.117M respectively were from funds received from the Ministry.

712. The contract for repairs to T&HD goods wharf was awarded in the sum of \$17.541M. According to the schedule of payments, as at 31 December 2005, the full contract sum was paid, of which amounts totalling \$11.002M were from funds received from the Ministry.

Recommendation: The Audit Office recommends that T&HD desist from utilising its current funds to meet capital expenditure. (2005/167)

713. With respect to rehabilitation works on Stanleytown, New Amsterdam and Rosignol stelling, according to the schedule of payments presented by T&HD, amounts totalling \$6.060M, \$609,760 and \$467,575 were expended respectively. Further, it should be noted that the stelling at Stanleytown and Rosignol were rehabilitated, based on contracts awarded in 2004, to the value \$17.962M and \$35.901M respectively.

714. With respect to the rehabilitation of New Amsterdam stelling, it would appear that a contract was not prepared since this office only saw a payment voucher for an amount of \$5M representing an advance payment in 2004. Further, the payment voucher did not have any supporting documents attached to substantiate the amount paid nor were any other documents made available to us for examination.

Recommendation: The Audit Office recommends that T&HD make every effort to locate these vouchers along with the supporting documents and present them for audit examination. (2005/168)

Subhead 17001 - Minor Works

715. The sum of \$6M was allocated for the implementation of minor projects and programmes. Amounts totalling \$5.997M were expended on sixty four minor contracts, seventeen of which were for purchase of materials, twenty six for electrical repairs, plumbing works, repairs to equipment and other miscellaneous works and twenty one for rehabilitation works at Office of the Prime Minister and the Prime Minister's Residence. As at 31 December 2005, the entire contract sums were paid to the contractors.

Subhead 25001 - Office Equipment

716. The sum of \$1M was voted for the purchase of computers, filing cabinets, microwave oven and air conditioning unit. Amounts totalling \$991,380 were expended on the purchase of two computers, one four burner gas stove, one printer, one microwave, one twenty one inch television, one DVD combination, three filing cabinets, three chairs and one television stand. These items were verified as having been received and taken to the various locations. However, the sectional inventories were not updated and the items were not marked.

Recommendation: The Audit Office recommends that the Ministry ensures that the inventories are updated and abide with the contents of the PSM's circular with respect to marking of Government equipment and the stores regulations. (2005/169)

Subhead 26001 - Navigational Aid

717. The sum of \$21M was allocated for the rehabilitation of buoys and beacons. The full amount was paid over to the T&HD. An examination of the Department's record revealed that a contract was awarded by selective tendering for the placement of navigational aids in the Essequibo River in the sum of \$29.448M, of which \$21M was paid from funds received from the Ministry while the remainder of \$8.448M was paid from current funds of T&HD despite the purchase being of a capital nature.

Recommendation: The Audit Office recommends that T&HD desist from utilising its current funds to meet capital expenditure. (2005/170)

Subhead 26003 - Electrification Programme

718. The sum of \$783M was voted for (a) provision for feasibility study; (b) upgrading existing systems and extension of distribution network in underserved areas; (c) procurement of materials; and (d) provision for institutional strengthening. A Supplementary Provision of \$200M was issued, bringing the total funds available under this subhead to \$983M.

719. The Project is funded by the Government of Guyana and the Inter-American Development Bank under Loan agreement № 1083/SF-GY and is subject to separate financial reporting and audit. According to the Appropriation Account amounts totalling \$982.313M were expended and brought to account for the period under review. This project is audited by a private auditing firm and was last audited for the period January to December 2005.

Subhead 27001 - Reconditioning / Reconstruction of Ships

720. The sum of \$95M was allocated for the docking and rehabilitation of MT Aruka, MB Sandaka and MB Barima and acquisition of spares. A Supplementary Provision of \$10.7M was issued giving a revised allotment of \$105.7M. The full amount was paid over to the T&HD. 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
Supply of materials – MT Aruka	34,646
Docking & repairs and supply of materials – MV Lady Northcote	25,000
Docking & repairs and supply of materials – MB Barima	15,229
Docking & repairs – MB Sandaka	15,000
Others	15,825
Total	105,700

721. Two contracts were awarded in the sums of \$32.803M and \$37.095M for the supply of materials for MT Aruka by T&HD by selective tendering, based on a blanket waiver of tender procedures by the NPTAB. As at 31 December 2005, the entire contract sums were paid, of which \$30M and \$4.646M respectively were from funds received from the Ministry and the remainder were from current funds of T&HD despite the works being of a capital nature.

722. Two contracts were awarded to the same contractor in the sums of \$17.270M and \$23.872M for the supply of materials, docking and repairs respectively of MV Lady Northcote. These contracts were also awarded by T&HD by selective tendering, based on a blanket waiver of tender procedures by the NPTAB. As at 31 December 2005, the entire contract sums were paid, of which \$10M and \$15M respectively were from funds received from the Ministry and the remainder were from current funds of T&HD despite the works being of a capital nature. We were unable to physically verify whether all of the above works were carried out on the vessels, since these vessels are currently in use and the nature of the works carried out rendered physical verification difficult.

723. Two contracts were also awarded to the same contractor in the sums of \$22.260M and \$42.006M for the supply of materials and the docking and repairs respectively of MB Barima. These contracts were also awarded by T&HD by selective tendering, based on a blanket waiver of tender procedures by the NPTAB. As at 31 December 2005, the entire contract sums were paid, of which \$5.229M and \$10M respectively were from funds received from the Ministry and the remainder were from current funds of T&HD despite the works being of a capital nature. We were unable to physically verify whether all of the above works were carried out on the vessels, since these vessels are currently in use and the nature of the works carried out rendered physical verification difficult.

724. With respect to the docking and repairs of MB Sandaka, T&HD awarded a contract by selective tendering in the sum of \$21.122M. As at 31 December 2005, the entire contract sum was paid, of which \$15M was from funds received from the Ministry and the remainder was from current funds of T&HD despite the works being of a capital nature. We were unable to physically verify whether all of the above works were carried out on the vessels, since these vessels are currently in use and the nature of the works carried out rendered physical verification difficult.

Recommendation: The Audit Office recommends that T&HD desist from utilising its current funds to meet capital expenditure. (2005/171)

Subhead 27002 - Reconditioning of Ferry Vessels

725. An amount of \$95M was allocated for the docking and repairs to MV Malali and MV Torani and the acquisition of spares, materials and machinery. The full amount was paid over to TH&D. An examination of the records at T&HD revealed the following expenditure:-

Description	Amount \$'000
Docking and repairs – MV Malali	22,188
Docking and repairs – MV Torani	5,000
Supply of spares – MV Makouria, MV Malali and MV Torani	67,812
Total	95,000

726. With respect to docking and repairs of the above vessels and the purchase of materials, 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 2005 by the NPTAB.

727. The contracts for the docking of MV Malali and MV Torani were awarded in the sums of \$50.292M and \$43.231M respectively. As at 31 December 2005, the entire contract sums were paid, of which \$22.188M and \$5M respectively were from funds received from the Ministry and the remainder were from current funds of T&HD despite the works being of a capital nature. We were unable to physically verify whether all of the above works were carried out on the vessels, since these vessels are currently in use and the nature of the works carried out rendered physical verification difficult.

Recommendation: The Audit Office recommends that T&HD desist from utilising its current funds to meet capital expenditure. (2005/172)

728. The contract for the supply of spares for the MV Makouria, MV Torani and MV Malali was awarded in the sum of \$125.817M. As at 31 December 2005, the entire contract sum was paid of which \$67.812M were from funds received from the Ministry. This contract was awarded to another contractor by T&HD, despite the above contracts for the docking and repairs to MV Malali and MV Torani explicitly stating that the “contractor shall supply all materials, equipment, labour and technical expertise necessary to give this contract full and completed effect”.

Recommendation: The Audit Office recommends that T&HD desist from utilising its current funds to meet capital expenditure and that appropriate disciplinary action be taken against the Officer(s) responsible for the preparation and awarding of the contract for the docking and repairs and supply of materials for these vessel which would have resulted in duplication of items to be supplied. (2005/173)

Subhead 27003 - Ferry Services, Guyana/Suriname Ferry

729. An amount of \$1.5M was budgeted for the fencing of the Moleson Creek Ferry compound. The full amount was paid based on a contract awarded by the Ministerial Tender Board to the lowest of three bidders.

Division 548

Subhead 11001 - Bridges

730. The sum of \$24M was allocated for the completion of bridge at Somerset and Berks on the Essequibo Coast. According to the Appropriation Account amounts totalling \$15.813M were expended. This amount was expended on the rehabilitation of Somerset and Berks bridges based on a contract valued \$27.468M awarded by NPTAB and approved by Cabinet in 2004. During the period under review amounts totalling \$15.813M were expended.

Subhead 12001 - Bridges

731. The sum of \$891M was voted for (a) the construction and rehabilitation of bridges along the Timehri/Georgetown/Rosignol highway (b) implementation of a road safety programme, (c) preparation for designs and environmental impact assessment of the Berbice River (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. There was a Supplementary Provision of \$800M giving a revised allocation of \$1.691billion.

732. The Programme is funded by the Government of Guyana and the Inter American Development Bank under Loan Agreement № 999/SF-GY and is subject to separate financial reporting and audit. According to the Appropriation Account, amounts totalling \$1.500 billion were expended and brought to account for the period under review. The last set of audited accounts was in respect of the year 2006.

Subhead 12004 - Mahaica (Rosignol Road/Studies)

733. The sum of \$370M was allocated for the reconstruction of the Mahaica/Rosignol road including the Ithaca section. There was a Supplementary Provision of \$1.776 billion giving a revised allocation of \$2.146 billion.

734. The Programme is funded by the Government of Guyana and the Inter-American Development Bank under Loan Agreement № 1094/SF-GY and is subject to separate financial reporting and audit. According to the Appropriation Account amounts totalling \$2.133 billion were expended and brought to account for the period under review. The last set of audited accounts was in respect of the year 2006.

Subhead 12005 - West Demerara/Four Lane Road

735. The sum of \$802M 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 \$645M giving a revised allocation of \$1.447 billion.

736. This programme is funded by the Caribbean Development Bank (CDB) and the Government of Guyana (GOG) under Loan Agreement № 2SFR-OR-GY, Third Road Project. According to the Appropriation Account amounts totalling \$1.256 billion were expended and brought to account for the period under review.

737. The contracts 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 and 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 № 1 and 2 and Ruby were awarded on 9 October 2003 in two lots to the same contractor by NPTAB and approved by Cabinet. These contracts were awarded in the sums of US\$10.624M for lot 1 and US\$5.466M for lot 2.

738. The contractor was qualified and awarded both contracts based on an offer to grant 2.5% discount on each contract. Evidence was seen that deductions were being made in keeping with this arrangement.

739. Lot 1 which included the construction of a four lane highway from the Demerara Harbour Bridge to Ruimveldt including a section of Mandela Avenue and Houston by-pass entailed the widening, replacing, rebuilding or rehabilitating the existing road, drainage facilities and structures and commenced on 9 November 2003 with an expected completion date of 9 May 2005.

740. In April 2005, the contractor applied for an extension of time and this was granted to 9 July 2005. However, as at 29 December 2005, after the expiration of the extension period, the project was considered to be substantially completed, which meant that the project was incomplete as at the 9 July 2005 (the expected completion date).

741. No documentations were presented for audit examination to substantiate the contract continuing beyond the extended deadline of 9 July 2005. Further, no evidence was seen that the necessary deductions for liquidated damages were made. Section 4 and Clause 27 of the contract data and Clause 489 of the conditions of contract states that the contractor must pay liquidated damages at the rate of 0.05% of the final contract price for each day that the contract remained incomplete beyond the final agreed completion date. This would have amounted to payment of 0.05% for 130 days.

742. In addition, in keeping with the conditions of the contract, a list of outstanding defective works was prepared and submitted to the contractor, at the stage of practical completion of the works, to be remedied during the defects liability period. The defects liability period was one year commencing on 29 December 2005 and concluding on 29 December 2006. As at the end of the defects liability period, a considerable amount of defective works remained incomplete.

743. The works on lot 1 benefited from the application of value engineering principles and resulted in cost savings. Due to the upcoming Cricket World Cup it was decided to divert these savings to extend the work on Lot 1 from Demerara Harbour Bridge to Providence, the site of the Stadium.

744. The works covered under the extension entailed rehabilitation of the existing road to dual carriage standard, provide for a cycle lane and pedestrian sidewalk, improving drainage, road lighting, extension and improvement of structures, relocation of utilities, installation of traffic signs, road markings, strengthening/ replacing existing pavement. The contract for these works was awarded in July 2006 for a sum of US\$3.495M with an expected completion date of 31 December 2006.

745. The contractor had indicated that he could not reach the expected completion date of 31 December 2006 and requested an extension to 28 February 2007. At the time of reporting this contract was still incomplete. As a result, we are unable to determine whether the contractor fulfill his obligations as per his contract.

746. As at 31 December 2004, amounts totalling US\$2.680M equivalent to G\$535.284M were paid on this contract while amounts totalling US\$2.711M equivalent to approximately G\$525.327M were paid for both lot 1 and lot 1 extension for the period under review.

747. The contract for the construction of an additional lane from the Demerara Harbour Bridge to Vreed-en-Hoop (lot 2) and the replacement of three wooden bridges with concrete structures at Boeraserie № 1 and 2 and Ruby was awarded in October 2003 in the sum of US\$5.466M by the NPTAB and approved by Cabinet.

748. The works on the contract, which entailed widening, replacing, rebuilding or rehabilitating the existing road, drainage facilities and structures, commenced on 9 November 2003 and was expected to be completed by 9 May 2005. In April 2005, the contractor applied for an extension of time and this was granted to 18 May 2005. As at 31 December 2004, amounts totalling US\$2.019M equivalent to G\$403.273M were paid while amounts totalling US\$1.433M equivalent to approximately G\$277.619M were paid for the period under review.

749. The contract for construction supervision and post consultancy services for the road improvement project, West Demerara to Ruimveldt was awarded in 2004 in the sum of US\$1.716M by NPTAB 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. While amounts totalling US\$894,961 equivalent to approximately G\$173.399M were paid for the period under review. In addition, amounts totalling G\$9.191M were expended on the purchase of sixty nine slings of Portland cement, 500 tonnes crushed stones and water line materials. The amounts expended were verified with the relevant payment documents.

Subhead 12006 - New Amsterdam Moleson Creek Road

750. The sum of \$60M was voted for the rehabilitation of Corentyne Highway from New Amsterdam ferry terminal to Moleson Creek ferry terminal. Amounts totalling \$1.875M were expended as follows:-

Description	Amount \$'000
Administrative Cost	1,072
Purchase of Equipment	803
Total	1,875

751. Amounts totalling \$803,250 were expended on the purchase of one Motorola Pro 5550 Trunk Radio, one Motorola V66 GSM Panasonic 12 button, one line speaker phone display set and two HP DeskJet 9300 wide format printers while amounts totalling \$1.072M were expended for advertisement, photocopying and repairs to air conditioner. The amounts expended were verified with relevant payment documents.

Subhead 12010 - Administration and Management

752. The sum of \$165M was allocated for the provision of resources for the administration and management for roads and bridges projects, and studies. The sum of \$164.997M 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

753. The sum of \$15M was voted for the rehabilitation of critical sections of the Issano roadway and bridges at Seven Miles, Eight Miles and Kabouri. Amounts totalling \$10.494M were expended as follows:-

Description	Amount \$'000
Rehabilitation of Issano road	5,494
Rehabilitation and Sections of Issano roads	4,467
Consultancy services	533
Total	10,494

754. The contract for the rehabilitation of the Bartica/Issano/Mahdia road was awarded in the sum of \$14.509M by the NPTAB in 2004 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. During the period under review an amount of \$5.494M was paid taking accumulated payments on this contract to \$15.859M.

755. The contract for the rehabilitation of sections of Issano roads was awarded in the sum of \$7.619M by the Departmental Tender Board to the only responsive bidder against an Engineers' estimate of \$7.619M. As at 31 December 2005, amounts totalling \$4.467M were paid on this contract.

756. A contract was awarded in the sum of \$533,356 for Consultancy Services for the rehabilitation of section of Bartica/Issano road. As at 31 December 2005, the entire contract sum was paid.

Subhead 14003 - Black Bush Polder Road

757. The sum of \$45M was budgeted for the rehabilitation of critical sections of the Black Bush Polder road including selected bridges along Ring Road. There was a Supplementary Provision of \$112.405M, giving a revised allocation of \$157.405M. Amounts totalling \$130.437M were expended as follows:

Description	Amount \$'000
Rehabilitation of Black Bush Polder road	109,432
Design and Consultancy services for Black Bush Polder and Corentyne roads	11,245
Warrants – Region # 6	9,760
Total	130,437

758. The contract for the rehabilitation of the Black Bush Polder road was awarded in the sum of \$191.940M by the NPTAB to the sole bidder. As at 31 December 2005, amounts totalling \$109.432M were paid to the contractor. In addition, amounts totalling \$11.245M were paid on five contracts awarded by Departmental Tender Board to two consultants from a pre-qualified list of consultants for design and consultancy services for the rehabilitation of the entire stretch of ring road in Black Bush Polder to 22 miles from Lesbeholden to Yakusari, in three Phases: (i) Corentyne Highway to Johannah (ii) Johannah to Yakusari and (iii) Yakusari to Corentyne Highway and the Bridges. These works were completed and physically verified.

759. An inter-departmental warrant for \$10M was issued to Region №. 6 for the rehabilitation of roads and financial returns were received for amounts totalling \$9.760M. However, details of how the amounts were expended were not provided.

Subhead 14005 - Miscellaneous Roads

760. The sum of \$600M was allocated for (a) the completion of roads in Wakenaam, Leguan, Parika, Garden of Eden, Bachelor's Adventure, Mara, Mon Repos, Beterverewagting, Ogle, Canal Nos 1&2, and Hague (b) the construction and rehabilitation of community roads in Essequibo Coast, West Demarara, East Demerara, West Berbice, East Berbice/ Corentyne and Agatash. There was a Supplementary Provision of \$573.373M, and a Contingency Fund Advance of \$45.744M giving a revised allocation of \$1.219 billion. Amounts totalling \$1.046 billion were expended as follows:

Description	Amount \$'000
Rehabilitation of roads and building	682,488
Warrants issued	162,727
Purchases	153,447
Design and consultancy services	19,081
Rental and Repairs to Equipment	13,797
Administration cost	9,240
Mobilisation Advances	5,165
Miscellaneous	773
Total	1,046,718

761. Included in the sum of \$682.488M expended on the rehabilitation of roads were twenty eight contracts valued at \$427.703M which were awarded in 2004. These contracts were at various stages of completion as at 31 December 2004 and amounts totalling \$133.612M were paid. During 2005, amounts totalling \$242.754M were paid taking accumulated payments on these contracts to \$376.366M.

762. During 2005 seven roads were rehabilitated in various areas as shown below:-

Description	Amount \$'000
Rehabilitation of:	
De Hoop Branch road Mahaica	162,988
Approach to Parika	151,605
Mara Road	71,261
Market Road Lusignan	21,325
Road and culvert at Critchlow Square- Tucville	10,965
Ring Road – Unity Mahaica	7,990
Coop Street- Mon Repos	5,998
Back Street Soesdyke Lot 3	5,020
<u>Other:</u>	
St James Centre Fredericksburg Wakenaam	2,582
Total	439,734

763. The contract for the rehabilitation of De-Hoop Branch road was awarded by the NPTAB in the sum of \$394.812M to the third lowest bidder since the lowest and second lowest did not provide the required documentation as stipulated in the bid requirement. As at 31 December 2005, amounts totalling \$162.988M were paid.

764. In relation to the rehabilitation of the approach road to Parika, this contract was also awarded by the NPTAB for procurement and tender administration in the sum of \$383.910M. This file was not presented for audit by the NPTAB. As at 31 December 2005, amounts totalling \$151.605M were paid

765. The contract for the rehabilitation of Mara road was awarded in the sum of \$109.549M. This file was also not presented for audit by the NPTAB. As at 31 December 2005, amounts totalling \$71.261M were paid.

766. The NPTAB awarded a contract in the sum of \$23.097M to the lowest of five bidders to rehabilitate Market road Lusignan. As at 31 December 2005, amounts totalling \$21.325M were paid. In addition an amount of \$10.965M was paid for rehabilitation of road and culvert at Critchlow Square Tucville. This contract was awarded under subhead 14006 - Urban Roads in the sum of \$15.975. However, the funds under that subhead were exhausted and the additional payments were met from the miscellaneous roads which, was not an appropriate charge under this subhead.

767. The contract for the rehabilitation of ring road Unity Mahaica was awarded to the only responsive bidder in the sum of \$7.990M against an Engineer's estimate of \$7.128M. As at 31 December 2005, the entire contract sum was paid.

768. The contract for the rehabilitation of road at Coop Street Mon Repos was awarded by Departmental Tender Board in the sum of \$5.998M to highest of two bids against an Engineers' estimate of \$4.281M, on the grounds that the lowest bidder did not meet all the requirements. As at 31 December 2005, the entire contract sum was paid.

769. The contract for the rehabilitation of East Bank Demerara road Lot 3 Back Street Soesdyke was awarded by Departmental Tender Board in the sum of \$5.999M to the second lowest of three bidders against an Engineers' estimate of \$5.900M on the grounds that the lowest bidder had jobs awarded and could not take on additional work. As at 31 December 2005, the sum of \$5.020M was paid.

770. The contract for the rehabilitation of Saint James Centre Fredericksburg Wakenaam was awarded in the sum of \$2.582M. However, we were unable to determine the basis of award since the departmental tender board files/minutes were not located for audit scrutiny. Further, the rehabilitation of this building under this subhead was not an appropriate charge since this subhead was for the rehabilitation of roads. As at 31 December 2005, the entire contract sum was paid to the contractor. An examination of the payment voucher revealed that the contractor did not provide a receipt with the required revenue stamps but instead signed on the voucher. In addition, his identification number was not inserted.

771. Fourteen inter-departmental warrants totalling \$162.727M were issued to Region Nos. 2, 3, 5, 6 and 9 to pay for the rehabilitation and upgrading of miscellaneous roads. Financial returns totalling \$64.153M were received from Regions 2, 3, 5, 6 and 9. With regards to the warrants issued to Region № 3 amounts totalling \$43.887M were issued. Included in that amount were five contracts totalling \$14.986M that were awarded by the Regional Tender Board to construct timber bridges at Zeeburg, Hague, road at Doctor Dam, Hurry Up Scheme and Duke Street. Mobilisation advances totalling \$1.499M were paid on these contracts. However, these contracts were subsequently terminated and the advances were not recovered.

772. The amount of \$153.447M was expended on the purchase of road building materials. Included in this figure is an amount of \$72.175M, which was expended for the purchase of hotmix. The balance of \$74.799M was expended on the purchase of bitumen, crusher run, and stones for the rehabilitation of roads at Linden, Ogle, Wakenaam, etc. and an amount of \$6.473M for fuel. The amounts were verified with payment vouchers and other supporting documents as having been properly expended.

773. Including in the sum of \$19.081M were three contracts awarded in 2004 for the design and consultancy services for the rehabilitation of roads in Mara, Black Bush Polder and Wakenaam, Canal Nos 1&2, La-Grange, Lusignan and Presidents College. Amounts totalling \$12.149M were paid in 2004. During the period under review, amounts totalling \$3.867M were paid, taking the accumulated payments on these contracts to \$16.016M.

774. In addition nine contracts valued \$17.728M were awarded by Departmental Tender Board in 2005 from a list of pre-qualified contractors for design, consultancy, supervision, and engineering services for roads in Wakenaam, Parika, La-Grange, Lusignan, Mara, Mon Repos and Melanie Damishana. As at 31 December 2005, amounts totalling \$15.214M were paid.

775. Including in the sum of \$13.797M were (i) an amount of \$9.552M expended for the rental of equipment by the Ministry of Public Works and Communications for transporting road building materials and road maintenance works at Wakenaam, and (ii) the amount of \$4.245M was expended for the repairs to vehicles belonging to this Ministry while an amount of \$9.240M was expended on the payment of salaries for staff assigned to the road projects.

776. Seven contracts valued \$51.629M were awarded by Departmental Tender Board for the rehabilitation of roads at Success, Mocha Arcadia, La Bonne Intention, Better Hope, Chateau Margot, and Enmore. As at 31 December 2005, amounts totalling \$5.165M were paid as mobilisation advances on the contracts.

Subhead 14006 – Urban Roads/Drainage

777. The sum of \$170M was voted for (a) the completion of roads in Lodge, Lamaha, Campbellville, Tucville and New Amsterdam (b) rehabilitation of drains in six municipalities and desilting of canals and outfalls channels (c) rehabilitation of selected roads. A Supplementary Provision of \$400.570M was issued giving a revised allocation of \$570.570M. Amounts totalling \$568.143M were expended as follows:

Description	Amount \$'000
Rehabilitation and construction of roads	431,965
Emergency Works	55,000
Purchase of building materials	54,471
Consultancy services	12,724
Other expenditure	6,372
Desilting & maintenance of outfalls, concrete drains & alleyway	6,350
Employees emoluments	1,261
Total	568,143

778. Included in the sum of \$431.965M were eighteen contracts valued \$116.199M, expended on the rehabilitation of roads at New Amsterdam, Critchlow Square Tucville and several city streets, which were awarded in 2004. These contracts were at various stages of completion as at 31 December 2004 and amounts totalling \$45.540M were paid. During the period under review, amounts totalling \$36.538M were paid for New Amsterdam roads and an amount of \$10.965M was paid under subhead 14005 - Miscellaneous Roads for Critchlow Square since the funds under this subhead was exhausted. In relation to the rehabilitation of city street retention amounts totalling \$5.345M were paid. This amount includes retention payments for works in Charlestown, Guyhoc, West Ruimveldt and Meadow Brook which were not catered for in the 2005 budget and an approval for a change in program to accommodate these expenditures were not seen.

779. During 2005 four roads were rehabilitated in various areas as shown below:

Description	Amount \$'000
<u>Rehabilitation and construction of:</u>	
Rosehall and Corriverton roads	242,510
Lot 2 roads New Amsterdam	95,559
Lot 1 roads New Amsterdam	50,397
Access road at Convention Centre Turkeyen	1,616
Total	390,082

780. The contract for the rehabilitation of Rosehall and Corriverton roads was awarded in the sum of \$592.563M to the higher of the two bidders since the lower bidder did not satisfy the condition of past experience. As at 31 December 2005 the works were in progress and amounts totalling \$242.510M were paid.

781. The contract for the rehabilitation of Lot 2 roads at New Amsterdam was awarded in the sum of \$120.634M to the sole bidder. As at 31 December 2005, amounts totalling \$95.559M were paid.

782. In relation to the contract for the rehabilitation of Lot 1 roads New Amsterdam, this contract was also awarded by the NPTAB in the sum of \$119.824M to the third lowest of five bidders since the lowest bidder did not have the relevant experience and the second lowest was awarded two big contracts at Mara and Black Bush Polder. As at 31 December 2005, the work was in progress and amounts totalling \$50.397M were paid.

783. The contract for the construction of Access road at Convention Centre Turkeyen was awarded by Departmental Tender Board to the lowest bidder in the sum of \$2.465M, against an Engineer's estimate of \$3M. As at 31 December 2005, the sum of \$1.616M was paid.

784. An amount of \$55M was transferred to the Mayor and City Council for emergency works. However, we were unable to determine how the amount was expended, since the records from the Mayor and City Council were not made available for audit scrutiny.

785. Amounts totalling \$54.471M were expended for the purchase of road building materials and equipment. Included in this figure was an amount of \$44.323M expended for the purchase of hot mix. The balance of \$10.148M was expended on the purchase of bitumen, stones, and crusher run, for the rehabilitation of roads at Wismar and Wisroc road Linden, New Amsterdam roads Lot 1, Mc Doom and Eccles East Bank Demerara, Bel Air, Campbellville, and other city streets, one Massey Ferguson 2006 72" Rotary slasher and one brush cutter with blade and trim cut. The amounts were verified with payment vouchers and other supporting documents as having been properly expended.

786. Including in the sum of \$12.724M were four contracts awarded by the Departmental Tender Board from a pre-qualified list of contractors for consultancy services for the rehabilitation of Critchlow Square Tucville and Corentyne roads, and supervision of New Amsterdam respectively. While amounts totalling \$6.372M were expended for transporting of road building material for road maintenance at Mc Doom, Carmichael and Church Street and the high court compound.

787. Including in the amount of \$6.350M were two contracts for, (i) desilting and maintenance of outfalls in the city of Georgetown, awarded by Departmental Tender Board to a contractor from a pre-qualified list of contractors in the sum of \$5.600M, and (ii) desilting of concrete drains and alleyway at Mc Doom on the East Bank Demerara, awarded by Departmental Tender Board in the sum of \$750,000 to the lowest of three bids. As at 31 December 2005 the entire contract sums were paid, while amounts totalling \$1.261M were expended on the payment of salaries to twenty seven employees assigned to the road projects.

AGENCY 41 & DIVISIONS 542 – 543 & 553
MINISTRY OF EDUCATION

Current Expenditure

788. A comparison of the authorised staffing of the Ministry with the actual revealed excess staffing of 2,316 as shown below:

Description	Authorised	Actual	Excess
Administrative	54	284	230
Senior Technical	95	1,226	1,131
Other Technical & Craft skilled	138	659	521
Clerical & Office Support	321	278	(43)
Semi- skilled operatives	241	433	192
Contracted Employees	0	45	45
Temporary Employees	0	154	154
Total	849	3,079	2,230

789. Further, analysis carried out revealed that the authorised staff strength of the Ministry as reflected in the Estimates did not include teachers who numbered 2,285 as per December 2005 payroll.

Recommendation: The Audit Office again recommends that in order to provide for a meaningful comparison between the authorised and actual staffing, the Ministry should request that the Ministry of Finance include all categories of employees in its estimate of expenditure. (2005/174)

790. An examination of the pay changes records along with the refunds of wages and salaries register and the payroll revealed that there were undue delays in making the necessary adjustments to the Ministry's payrolls 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:-

- (a) The net salaries of one hundred and seventy three employees, who were no longer on the job as at 31 December 2005, being paid into their bank accounts. Audit checks revealed that these overpayments totalled \$6.542M, of which, only \$3.245M has 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 or the issuing of a Court Order. Notwithstanding the above explanation, no evidence was seen where the Ministry wrote the individual employees asking for refunds of the overpayment or any legal action taken. Similar observations were made in my 2004 report;

- (b) Salaries deductions being paid over to the various agencies until the employees' names are taken off the payroll. There were no evidence that recoveries were made from these agencies; and
- (c) The Appropriation Account being overstated by those amounts.

Recommendation: The Audit Office again recommends that the Ministry:-

- (i) Put 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 timely manner; and
- (ii) Aggressively follow up with the various agencies and the officers who are no longer on the job with a view to recovering the overpayments. (2005/175)

791. An examination of the Register of Contributors to the National Insurance Scheme as at December 2005, revealed ten instances where the employees' NIS numbers were not recorded in the Register.

Ministry's Response: 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 that employees could be registered and be in compliance with the National Insurance Scheme.

792. The Audit Office is pleased to note that the Ministry has been successful in getting most employees registered with the scheme.

Recommendation: Since registration with the NIS has implications for social security and other related benefits, the Audit Office recommends that the Ministry continue to follow up with the remaining employees so that they can be registered with the Scheme. (2005/176)

793. It was also observed that there were sixty one instances where NIS deductions were paid over late. These payments were made on average of two to six months late. However, we were unable to determine how much interest and penalties were charged by the scheme to the Ministry since this information was not readily available.

Ministry's Response: The Head of the Budget Agency explained that this situation resulted from the late issuance of letters of appointment and the deadline for submission of payroll details at the Ministry of Finance.

794. It is a requirement for cheque orders to be cleared within sixteen days of their issue through the submission of bills/receipts and other supporting documents in support of the payments made. An examination of the register maintained revealed that at the time of the audit in August 2006, three hundred and forty eight cheque orders valued at \$35.634M remained outstanding for 2005 and one hundred and seventeen valued at \$8.084M in respect of 2004.

Ministry's Response: The Head of the Budget Agency admitted that this was so and explained that steps have been taken to reduce the number of cheque orders that are outstanding at year end.

Recommendation: 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. The Audit Office also view the non clearing of the 2004 cheque orders up to the time of reporting as a serious breach of government regulations.(2005/177)

795. Amounts totalling \$5.097M were expended to purchase items such as printers, cameras, fax machines, office furniture, microwave, etc. These are items of capital nature, the cost of which should have been met from the Ministry's Capital Programme.

Recommendation: 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. (2005/178)

796. 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 those log books presented revealed that fuel received was not stated in most cases.

Recommendation: 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. The Ministry is also reminded that in accordance with Section 29 of the Stores Regulations, log books shall be maintained for all motor vehicles, plant and machinery and equipment under the control of the Ministry. (2005/179)

797. There were also five 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 disposed of. In addition, two vehicles were involved in separate accidents for the period under review and the accident reports were not submitted for audit.

798. Further, with regards to one of the crashed vehicle № PDD 7932, the Transport Officer in the Ministry of Education recommended that the parts from the that vehicle be used in the body of another similar vehicle № PDD 7931 which was not in working order. The Ministry proceeded with this course of action. However, no approval was seen from the Finance Secretary for this arrangement.

Ministry's Response: The Head of the Budget Agency admitted that this was an oversight and that steps are now being taken to have this situation corrected.

799. According to the Stores Regulation Section 40 (1), losses of government stores and accidents involving government vehicles and equipment shall be reported in writing to the Permanent Secretary by the officer who discovers or suffers the loss or sustains the accident and, (2) the Permanent Secretary shall investigate and report to the Finance Secretary any loss of public stores or equipment, and shall submit recommendations as to the fixing of responsibility for the loss or accident and as to the measures for preventing a recurrence.

Recommendation: The Audit Office recommends that the Ministry abide with the requirements as stipulated in the Stores Regulation. (2005/180)

800. An examination of the telephone bills revealed that cellular calls amounted to \$6.561M and that some of the telephone lines for the Ministry were still not blocked from making cellular calls during the period under review. The Ministry is again reminded of Public Service Ministry circular № 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 PS and Heads of Departments.

Recommendation: The Audit Office recommends that the Ministry review the need to have so many telephone lines still opened to cellular calls and to abide by the instructions contained in the PSM circular. (2005/181)

801. Amounts totalling \$261.200M were expended for Maintenance of Buildings, which involved mainly the rehabilitation of schools, practical instruction centres, Cyril Potter College of Education, Government Technical Institute and other Divisions of the Ministry. Physical verification of these rehabilitation works revealed the following overpayment as shown below:-

- (a) \$211,200 on the construction of a fence and Access Bridge at Carnegie School of Home Economics based on a contract awarded in the sum of \$1.882M;

Item	Description	Unit	Paid	Amount Verified	Dif f	Rate \$	Overpaid \$
6.1	Hollow block curb wall 4"	sy	70	55	15	1,300	19,500
6.2	Plaster 1/2 " thick	sy	140	111	29	120	3,400
7.1	Emulsion paint	sy	570	111	459	300	137,700
8.1	Post 4" x 4" Greenheart	no	16	12	4	2,900	11, 600
8.5	26g corrugated galvalum shts	sy	125	95	30	1,300	39,000
Total							211,200

- (b) \$24,340 on the rehabilitation of Graham's Hall Primary based on a contract awarded in the sum of \$1.458M. The contractor was overpaid amounts totalling \$24,340 for work on the book rack. In addition, a provisional sum of \$250,000 was paid for plumbing work done but for which details were not provided;

- (c) \$119,600 on grill works (item 3.1 of the bills of quantities) at the David Rose School for Handicapped Children based on a contract which was awarded in the sum of \$3.4M;
- (d) \$119,250 for carpentry, metalwork, electrical works, plumbing & painting at David Rose C.H.S based on a contract awarded in the sum of \$2.333M. The amount of \$119,250 was overpaid to the contractor for metal, plumbing and grill work as shown below:-

Item	Description	Unit	Paid	Amount Verified	Diff	Rate \$	Overpaid \$
4	Erect expanded metal	sy	11	0	11	1,500	16,500
7	Fabricate and install ½” mild steel grill work	sy	13	0	13	6,750	87,750
9	PVC 3” dia. down pipe	ly	50	25	25	600	15,000
Total							119,250

- (e) \$76,000 for the rehabilitation of Thomas Moore Primary based on a contract, which was awarded in the sum of \$1.546M. Physical verification revealed that there was an overpayment of \$76,000 to the contractor for floorboards. Further, a provisional sum of \$600,000 was paid for plumbing and electrical works and no details were provided;
- (f) \$923,235 as shown below for painting of Linden Technical Institute (LTI) based on a contract which was awarded in the sum of \$1.348M; and

Item	Description	Unit	Paid	Actual	Diff	Rate \$	Overpaid \$
1.1	Scrub and wash walls	sy	4,226	1,585	2,641	25	66,025
1.2	Oil based paint	sy	4,226	1,585	2,641	230	607,430
	Prov. sum	sy	1,086	0	1,086	230	249,780
Total							923,235

- (g) A contract was awarded for the painting, tiling & guttering to concrete timber structure at West Ruimveldt Primary School in the sum of \$4.715M. A provisional sum of \$320,000 was paid to the contractor but details for this amount were not provided.

Recommendation: The Audit Office recommends that the Ministry investigate all overpayments with a view to recovering these sums from the contractor. (2005/182)

802. In addition, it should be noted that “provisional sums” are provided for works which cannot be foreseen, defined or detailed at the time of tendering. However, when the amount is paid details should be provided.

803. The contract for the rehabilitation of St. Winifred's Secondary School was awarded on the 17 November 2005, in the sum of \$8.302M. The work involved partial demolition of and the construction of a two storeyed timber framed building on reinforced concrete foundation. As at 31 December 2005, amounts totalling \$2.453M were paid.

804. An examination of the contract revealed that the contract document that was prepared was totally inadequate for a contract of this nature and size. Important clauses such as duration of the contract, commencement and completion date, defects liability cost, and liquidated damages charges were not stated. As such, we were unable to determine the actual start date and completion date and if there was any time overrun/cost that should have been met by the contractor since at the time of our visit in July 2006, the project was still not completed. Further, a project file with all the pertinent information/documentation was not kept. Enquiries revealed that the project was halted because the requisite approval for the rehabilitation works was not obtained from City Council.

Recommendation: The Audit Office recommends that the Ministry ensure that proper contract documents are prepared so that in the event that the contractor does not fulfil his contractual obligations they will have some recourse in recovering from the contractor. (2005/183)

805. An examination of the imprest cash book revealed that changes were made to the "balances for cash in hand and at bank and the advances outstanding" from June to December 2005 and no initials of the changes were seen. Further, we noted that in many instances the cash book was not checked off by the supervisor on a daily basis. For example, the supervisor checked off the cash book on the 6 May for the period 21 April to 4 May.

806. An examination of the advances register revealed that this record was also not properly written up. As such, it was difficult to determine how many advances were issued and how many were outstanding at year end.

807. Further, the bank reconciliation for the imprest account № 01622004060 was not prepared for the period under review. Bank account not being reconciled can lead to fraud and irregularities going undetected.

Recommendation: The Audit Office recommends that the Ministry investigate the changes to the balances and ensure that the imprest cash book is properly written up and checked off daily. Furthermore, the advances register should be written up in such a manner as to be able to determine how many advances were issued and outstanding at any point in time. In addition, the Ministry is urged to have this imprest bank account reconciled as a matter of priority. (2005/184)

808. An examination of the Statement of Receipts and Disbursements for the year 2005 revealed that there were differences between the figures quoted in the statement and those in the records at the Ministry. According to the records at the Ministry of Finance, amounts totalling \$3.620M were collected as Fees and Fines while the Ministry of Education records reflected amounts totalling \$3.544M, resulting in a difference of \$76,000.

Recommendation: The Audit Office recommends that the Ministry do periodic reconciliation with the Ministry of Finance so that the differences can be sorted out. (2005/185)

809. A review of the operations of the store at 21 Brickdam revealed the following unsatisfactory features:-

- (a) The Internal Stores Requisitions were not prepared by the Heads of Sections who were requesting the items. Instead, each section would request the items needed on a sheet of paper and send it to the stores. The stores clerk would then prepare the ISRs, send them back to the section for the head to sign as “Officer Requisitioning”. Items are then issued and at the end of the day, the stores clerk would take all the ISRs issued for the day to get them approved;
- (b) The unused ISRs were kept by the stores clerk; and
- (c) Only a stock ledger was maintained for the stores and this was maintained by the stores clerk. However, the Stores Regulation stipulate that bin cards shall be maintained by the store keeper to record the receipt and issues and the Permanent Secretary shall ensure that a stores ledger is maintained and kept up-to-date by the Accounting Department.

Recommendation: The Audit Office recommends that the Ministry take note of the contents of the Stores Regulation and in particular Section 20 which states that (a) the storekeeper shall only issue items of stores on the strength of duly authorised ISRs, (b) Permanent Secretaries shall authorise pre-numbered and pre-printed ISRs in the form 3 to be prepared in triplicate, (c) quantities shall be written in both number and words, (d) requisitions shall be closed off by drawing a line immediately below the last item followed by a line across to the bottom of the requisition and (d) the Storekeeper shall not have access to unused Internal Stores Requisitions”. (2005/186)

Recommendation: The Audit Office recommends that the Ministry review the operations of the stores and put the necessary corrective measures in place as stipulated in the Stores Regulations. (2005/187)

810. At the time of the audit in October 2006, nine cheques valued at \$570,822 were on hand to be paid out but have since become stale dated. The Appropriation Account is therefore overstated by these amounts. The details are listed below:-

Date of cheque	Cheque №.	Payee	Amount \$
06/01/2005	301789	GRA	3,861
05/12/2005	284928	GRA	4,698
23/12/2005	294613	GM NIS	16,380
12/12/2005	287456	GRA	255,930
08/12/2005	286727	GRA	77,705
31/12/2005	301031	GRA	89,152
30/12/2005	297810	GRA	76,600
22/12/2005	293774	GRA	8,499
29/12/2005	295846	GM NIS	37,997
Total			570,822

Recommendation: The Audit Office recommends that the cheques be updated and paid over to the agencies. (2005/188)

811. 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 pay changes. The Ministry had recovered \$0.906M. At the time of reporting, the balance of \$0.635M was still outstanding as well as amounts totalling \$2.747M overpaid in the year 2001. In previous reports, it was recommended that if renewed efforts to recover these amounts failed, then the assistance of the Police should be sought.

Ministry's Response: The Head of the Budget Agency explained that the Ministry wrote the Police in April 2005 who responded that the issue can only be best resolved by civil litigation.

Recommendation: The Audit Office recommends that the Ministry seeks the advice of the Attorney General to bring closure to the matter. (2005/189)

812. In previous reports, mention was made of six instances of apparent misappropriation of funds totalling \$136,637, which resulted in two officers being interdicted from duty.

Ministry's Response: The Head of the Budget Agency explained that the Police had made no further progress on the matter.

813. The Ministry had written the Crime Chief in 2002 enquiring about the status of the investigation but so far no response has been forth coming. It should be noted that this matter has been coming forward since 1997. This office saw evidence where the Permanent Secretary wrote the Finance Secretary on the matter on the 18 April 2005 and filed a losses report. To date this position remains the same with the Losses Board.

Recommendation: The Audit Office recommends that the Ministry follow up the matter with the Finance Secretary. (2005/190)

814. As reported in previous reports, the old main bank account № 926 which ceased to be operational in May 1996 was overdrawn by \$78.115M as at 31 December 2004. In our 2003 report we had recommended that the Accounting Officer file a losses report with the Finance Secretary so that the loss can be written off.

Ministry's Response: The Head of the Budget Agency explained that he had written the Finance Secretary and had filed a losses report.

815. However, the matter had not been resolved and as at 31 December 2004, the account was still not closed. This office saw evidence where the Permanent Secretary wrote the Finance Secretary on the matter on the 18 April 2005 and filed a losses report. A follow up was done with the Ministry of Finance and the Account № 926 is inactive but is still not closed to date.

Recommendation: The Audit Office recommends that the Ministry follow up the matter with the Finance Secretary. (2005/191)

816. 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, amounts totalling \$3.2M were subsequently delivered in 2002 and 2003. The difference of \$2.043M is still to be delivered; and
- (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 2-1 minute television features. The contract was subsequently put on hold in the same year and a refund was not given to the Ministry.

Ministry's Response: 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.

817. At the Public Accounts Committee session for the 2003 and 2004 reports, the Accounting Officer reported that the Ministry has not had any success in bringing the above matters to a closure.

Recommendation: The Audit Office recommends that the Ministry file a losses report with the Finance Secretary to bring closure to the matter. (2005/192)

818. With respect to the overpayment shown in the paragraphs above for the physical verification of the rehabilitation of buildings, the Head of the Budget Agency had refuted the Audit Office findings and wants a re-measurement. However, it should be noted that the Ministry's personnel were present on site during the physical verification exercise.

Capital Expenditure

Subhead 12059 - Nursery, Primary & Secondary Schools

819. The sum of \$50M was allocated for the construction of (a) a new building for Ascension Nursery (b) rehabilitation of Tucville and St. Gabriel's Primary schools (c) rehabilitation of Kingston Community High school and (d) payment of retention for St. Anne's Primary, Sophia Nursery and Carmel CHS. A Supplementary Provision of \$33M was approved giving a revised allocation of \$83M. Amounts totalling \$76.791M were expended as follows:-

Description	Amount \$'000
Construction of St. Cuthbert's Secondary	34,438
Construction of Ascension Nursery	10,290
Rehabilitation of St Gabriel Primary	8,197
Rehabilitation of Kingston Community High School	8,097
Rehabilitation to Mon Repos Primary	5,514
Payment of retention	3,235
Consultancy Services	2,999
Other	2,333
Rehabilitation of Tucville Primary	1,688
Total	76,791

820. The construction of St. Cuthbert's Secondary School was awarded in 2005, in the sum of \$38.695M to the lowest of five bidders by NPTAB. As at 31 December 2005, amounts totalling \$34.438M were paid to the contractor. At the time of inspection in October 2006, the contractor was paid the entire contract sum, however, the project was not completed. In addition, it was observed that there was no evidence of work being done and no operatives were seen on the site.

Ministry's Response: The Head of the Budget Agency explained that the work was halted due to increase in prices and shortages of critical items and a variation for price increase was approved by Cabinet. The contractor resumed work in 2006.

821. The contract for the construction of Ascension Nursery was awarded in the sum of \$10.831M by the NPTAB to the lowest of ten bidders. As at 31 December 2005, the contractor was paid amounts totalling \$10.290M. At the time of reporting the work was completed and physically verified.

822. The contract for the rehabilitation of St Gabriel's Primary School was awarded to the lowest of fifteen bidders by NPTAB in the sum of \$10.804M in 2005. As at 31 December 2005, amounts totalling \$8.197M were paid. At the time of reporting, the work was completed and physically verified.

823. The contract for the rehabilitation of Kingston CHS was awarded to the lowest of fourteen bidders in the sum of \$8.523M by NPTAB in 2005. The project entailed the general rehabilitation and repair works to the existing school building and an extension along the length of the building and a sanitary block extension to the rear of the building. As at 31 December 2005, amounts totalling \$8.097M were paid and at the time of reporting, the works were completed and physically verified.

824. In relation to the rehabilitation of Mon Repos Primary, the contract was awarded in 2005 in the sum of \$6.127M to the lowest of three bidders. It should be noted that approval was granted to include this contract under the work programme for this subhead. As at 31 December 2005, the works were in progress and the contractor was paid amounts totalling \$5.514M.

825. Included in the amount of \$2.333M shown under Other is an amount of \$1.9M representing a warrant sent to Region № 1 for the completion of Mabaruma Primary School. Approval was sought and granted for the inclusion of this amount under this subhead. Further, the Ministry had obtained a Supplementary Provision in 2004 in the sum of \$6.5M and this initial amount was sent to the region via an inter-departmental warrant on the 3 November 2004. Financial returns received from the Region for both warrants revealed that the amounts were fully expended. The works were completed and physically verified.

826. In addition, Consultants' fees of \$1.865M was paid for supervising the construction and rehabilitation works on the schools mentioned above.

827. In relation to the rehabilitation works at Tucville Primary, the contract was awarded in the sum of \$8.127M to the lowest of fifteen bidders during the year 2005. As at 31 December 2005, the contractor was paid amounts totalling \$1.688M, which comprised mainly of mobilisation advance. At the time of reporting, this contract was terminated due to the contractor's inability to complete the work and was re-awarded to another contractor by way of selective tendering in the sum of \$12.029M in December 2006.

Subhead 12060 - President's College

828. The sum of \$34M was allocated for the reconstruction of the male dormitory. Amounts totalling \$30.137M were expended. Included in this amount is a sum of \$30M paid to SIMAP as contribution towards the construction of the male dormitory. The work was funded by SIMAP agency, Ministry of Education and President's College respectively. A check at the SIMAP agency revealed that the amount was received by that Agency and \$28.520M was expended.

829. The contract for the construction of the male dormitory was awarded in the sum of \$78.894M with an original completion date to the 29 December 2005. Two extensions were granted and the new completion date was set for 29 July 2006. This deadline was not met. A physical verification carried out by this office and rechecked by SIMAP revealed that it would appear that the contractor was overpaid amount in the vicinity of \$32M and that this resulted because the payments to the contractor exceeded the actual works found at the time of inspection. The circumstances giving rise to overpayments of such magnitude could not be determined but it did appear that the management and supervision of the contract was lax.

Recommendation: The Audit Office recommends that the Head of the Budget Agency follow up with SIMAP to determine the status of the contract for the construction of the male dormitory and to communicate that result to me. (2005/193)

830. The difference of \$137,000 was expended mainly on the contract to construct a concrete trestle, which was awarded in 2004 to the lowest bidder in the sum of \$680,760. As at 31 December 2004, the contractor was paid \$585,699. The balance of \$95,061 representing retention fee was paid to the contractor in 2005.

Subhead 12061 - Craft Production and Design

831. The sum of \$1.2M was allocated for the complete extension of building and payment of retention. The entire amount was expended mainly to rehabilitate the craft production centre. The contract was awarded in the sum of \$1.480M to the second lowest bidder since the Ministry had already recommended the lowest bidder for two other projects. As at 31 December 2005, amounts totalling \$1.096M were paid to the contractor. The work was completed and physically verified.

Subhead 12062 - National Library

832. The sum of \$2M was allocated for the purchase of computers and photocopying machine and the payment of retention. Amounts totalling \$1.718M were expended to purchase two computers, a digital photocopier and two computer desks. The items were verified as having been received but were not marked and placed on the inventory of the National Library.

Ministry's Response: The Head of the Budget Agency explained that he has instructed the librarian to ensure that all items are marked and placed on the inventory.

Recommendation: The Audit Office recommends that the Ministry ensure that the National Library updates its inventory and abide with the contents of the PSM's circular with respect to marking of Government equipment. (2005/194)

Subhead 12063 - Critchlow Labour College

833. The sum of \$1M was allocated for the rehabilitation of the roof. The entire amount was expended mainly for rehabilitation works and completion of on-going work that had commenced in 2004.

834. The contract for the rehabilitation of the Critchlow Labour College was awarded in the sum of \$490,620 to the lowest of ten bidders. As at 31 December 2005, amounts totalling \$433,745 were paid to the contractor. However, the contract register maintained by the Ministry showed that the entire sum of \$490,620 was paid. At the time of reporting, the project was, however verified as completed.

Recommendation: The Audit Office recommends that the Ministry reconcile the amounts paid with the contract register in order to sort out the difference. (2005/195)

835. With respect to the ongoing work, the contract for the painting of the college was awarded by the Central Tender Board in 2004, in the sum of \$2.409M. As at 31 December 2004, amounts totalling \$1.9M were paid towards the contract. During the period under review the remaining amount of \$509,480 was paid.

Subhead 12064 - Kuru Kuru College

836. The sum of \$270,000 was allocated for the payment of retention. The entire amount was expended for the payment of retention and consultancy services. The contract for the rehabilitation of the building was awarded by the CTB in 2004 in the sum of \$2.166M to the lowest bidder. As at 31 December 2004, an amount of \$1.708M was paid towards the contract. The retention of \$255,343 was paid in 2005 to the contractor while the difference of \$14,657 was paid to the consultant.

Subhead 12065 - Teachers' Training Complex

837. The sum of \$1M was allocated for the purchase of computers, desks and chairs. Amounts totalling \$920,300 were expended to purchase two computer system and several desks and chairs. These items were verified as having been received but were not marked and placed on the inventory.

Ministry's Response: The Head of the Budget Agency explained that he had instructed the administration of the Complex to ensure that all items are marked and placed on the inventory.

Recommendation: The Audit Office recommends that the Ministry ensures that the Teachers' Training Complex updates its inventory and abide with the contents of the PSM's circular with respect to marking of Government equipment. (2005/196)

Subhead 12064 - University of Guyana (Turkeyen)

838. The sum of \$22M was allocated for the purchase of books and journals for the library, equipment for the science laboratories, desks, chairs and furniture and completion of faculty buildings rehabilitation. Amounts totalling \$10.215M were expended as follows:-

Description	Amount \$'000
Renovation and extension to Personnel building	4,436
Renovation to the Library Building	2,196
Purchase of furniture	2,006
Other Renovations	1,207
Other	370
Total	10, 215

839. The contract for the renovation and extension to the Personnel building was awarded to the lowest bidder in the sum of \$3.696M in 2004. As at 31 December 2004, amounts totalling \$3.512M were paid. In 2005, a variation of \$4.251M was approved taking the revised contract sum to \$7.947M. As at 31 December 2005, the entire revised contract sum was paid to the contractor. The work was completed and physically verified.

840. The contract for the renovation of the Library building was awarded in the sum of \$2.196M. The works entailed the repairing of the flat roof with application of “Swepeco aluminium roof coating” and replacement of defective roof flashing. As at 31 December 2005, the entire contract sum was paid to the contractor. It should also be noted that this work was not catered for in the projects profile and a change of programme was not seen to accommodate this expenditure.

Ministry’s Response: The Head of the Budget Agency explained that this was an oversight and that due care and attention would be taken to avoid such occurrence in future.

841. Physical verification of this project in October 2006 revealed that there was an overpayment of \$703,780 as shown below:-

Item	Description	Amount Verified	Unit	Amount Paid	Difference	Rate	Amount \$
1.1	Clean and remove defective bituminous roofing	850	s. y	1,556	706	60	42,360
1.2	Prepare surfaces and repair cracks	850	s. y	1,556	706	300	211,800
1.4	Repair defective flashing	56	s. y	386	330	250	82,500
1.5	Apply Swepeco Roof coating	850	s. y	1,556	706	520	367,120
				Over Payment			703,780

Recommendation: The Audit Office recommends that the Ministry investigate the apparent overpayment and take the necessary steps to recover the amounts. (2005/197)

842. The amounts of \$1.207M expended on other renovations related to payment for contract works that were awarded in 2004 and were completed in 2005.

843. It should be noted that the books, journals and equipment for the science laboratories were not purchased.

844. Included in the amount of \$2.006M shown in the table are sums totalling \$585,000 which were expended on the purchase of fifteen home economic desks that were bought and distributed to schools in Georgetown. This expenditure should have been met from subhead 2603500 School Furniture and Equipment. It should be noted that under that subhead the entire allocation was utilised. These desks were however verified as having been received at the various secondary schools but were not marked and recorded on the inventory of the schools, while the other furniture purchased were received and brought to account and marked as property of the University.

Ministry's Response: The Head of the Budget Agency explained that all Heads of Education Institution were reminded of the need to inventorise and mark all equipment.

Recommendation: The Audit Office recommends that the Ministry ensures that the schools update their inventory and abide with the contents of the PSM's circular with respect to marking of Government equipment. (2005/198)

Subhead 12067 - University of Guyana (Berbice)

845. The sum of \$29.436M was allocated for the completion of the laboratory and purchase of science equipment and one generator set. Amounts totalling \$18.328M were expended to complete the laboratory block and to pay consultancy services, while the science equipment and the generator set were not procured.

846. The contract for the construction of a science laboratory building was awarded in the sum of \$88.716M and approved by Cabinet in 2003. During 2004, there was an approved variation totalling \$7.907M taking the revised contract sum to \$96.624M. As at 31 December 2004, the accumulated payments amounted to \$90.832M. In 2005, amounts totalling \$17.934M were paid to the contractor taking the accumulated payments to \$108.766M. Therefore, \$12.142M was paid in excess of the contract sum.

Ministry's Response: The Head of the Budget Agency explained that the excess payment represented mainly:

- (a) *Overpayment amounting to \$7.907M due to the unauthorised inclusion by the consultant of variation in rates and that arrangement had been worked out for full recovery of the overpayment with the contractor. However, no evidence of this arrangement was submitted for audit scrutiny;*
- (b) *The sum of \$2.024M being payments to the contractor to maintain a presence on the work site due to legal proceedings for the project; and*
- (c) *The amount of \$2M for settlement of land purchased.*

847. However, with respect to (c) checks revealed that a similar amount was paid for separately in 2004 for land and was reported on in the Auditor General's Report for 2004. Further, an examination of the payment vouchers revealed that no such payment was made to the contractor for land and no documentation for the purchase of this land was submitted for audit

848. The difference of \$0.393M was paid for consultancy services.

Subhead 26029 - Guyana Basic Education Training

849. The sum of \$60M was allocated for the provision of teachers' training at all levels and institutional strengthening. The entire amount was shown as 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

850. The sum of \$8.5M was allocated for the rehabilitation of the building. According to the Appropriation Account, no amounts were expended. However, in 2004, a contract for the completion of the lab building at New Amsterdam Technical Institute 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.

851. As can be seen from above, no amounts were paid in 2005 towards this contract even though its completion was budgeted for. Audit checks revealed that efforts were being made to have the contract terminated by the Ministry due to wrong choice of materials, protracted delays in execution and substandard craftsmanship. However, documentation terminating this contract was not submitted for audit scrutiny.

Subhead 26031 - Other Equipment

852. The sum of \$4M was allocated for the purchase of furniture and equipment such as writing desks, chairs, filing cabinets and typist chairs. Amounts totalling \$3.912M were expended as follows:-

Description	Amount \$'000
Computers and monitors	609
Metal filing cabinets (6)	318
Typist & office chairs (10)	208
Cupboards (3)	123
Office desks (6)	170
Projector	304
Photocopier (2) and UPS (1)	2,180
Total	3,912

853. Included in the above figure of \$3.912M are amounts totalling \$619,475 representing three payments that were made for the purchase of a computer system, a projector and a processor etc. The payment vouchers for these items were not located and submitted for audit examination as shown below:-

Expense Voucher No	Name of Supplier	Description	Amount \$
4103146	Hi Tech Computer Supplies	Purchase of Intel System	168,250
4105669	Net Com Computer City	Purchase of Projector	304,200
4103270	Net Com Computer City	Purchase of Processor	147,025
Total			619,475

854. As a result, we were unable to determine whether the items were received and brought to account.

Recommendation: The Audit Office recommends that the Ministry locate these payment vouchers and submit them to the Audit Office for scrutiny. (2005/199)

855. With respect to the other items purchased, these were verified as having been received. However, all of the items were not marked and placed on the inventory.

Recommendation: The Audit Office recommends that the Ministry update its inventory and abide with the contents of the PSM's circular with respect to marking of Government equipment. (2005/200)

Subhead 26032 - Government Technical Institute

856. The sum of \$24.300M was allocated for (a) purchase of computers and AC units for Government Technical Institute (b) payment of retention and purchase of furniture for Corriverton Technical Institute (c) rehabilitation of the electrical system at Essequibo Technical Institute (d) purchase of AC units, tools and equipment for Essequibo Technical Institute and (e) rehabilitation of buildings for staff quarters for Essequibo Technical Institute. A Supplementary Provision of \$51.381M was approved, giving a revised estimate of \$75.681M. Amounts totalling \$54.368M were expended as follows:-

Description	Amount \$'000
Payment of retention for UCITC	8,700
Purchase of furniture for GTI	1,449
Machinery and equipment for CTI (UCITC)	29,651
Information technology equipment for UCITC	5,695
Rehabilitation of buildings for staff quarters at ETI	3,540
Rehabilitation of the electrical system at ETI	3,305
Purchase of AC units for GTI	1,768
Other	185
Purchase of Ac units, tools and equipment for ETI	75
Total	54,368

857. 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 2004, there was a variation of \$12.236M which was approved by Cabinet, taking the revised contract sum to \$145.756M. As at 31 December 2005, accumulated payments totalled \$145.688M were paid and the works were completed and physically verified.

858. Amounts totalling \$1.449M were expended on the purchase of furniture for GTI. The items purchased were received and brought to account in the stores records. However, they were not marked and placed on the inventory.

Recommendation: The Audit Office recommends that the Ministry ensure that all items purchased are marked and placed on inventory. (2005/201)

859. The contract for the supply of machinery and equipment for the Upper Corentyne Industrial Training Centre was awarded by the NPTAB in five lots totalling \$29.651M to the sole bidder. As at 31 December 2005, the entire amount was paid and the items were received and brought to account. The items were also marked and placed on the inventory.

860. Further, audit checks at this Institute revealed the following:-

- (a) Two ladders were not seen at the time of the inspection on 14 August 2006. Enquiries revealed that the items were loaned on 26 July 2006. However, proper documentation was not seen approving this loan and a loan register was not kept; and
- (b) The keys to stores were not kept by the storekeeper but were instead lodged at the Vice Principal's office after working hours.

861. According to Article 35 of the Stores Regulations, a loan register of all stores issued on loan shall be kept to indicate the article, date of issue, period of loan and date of return. The signature of the borrower shall be obtained and the authority for the loan quoted. Stores shall not be issued on loan to private individuals or institutions and, Article 4 (ii) states that it is the duty of the storekeeper to ensure that no unauthorised person has access to the stores or keys to the stores.

Recommendation: The Audit Office recommends that the Ministry adheres to the procedures set out in the Stores Regulations. (2005/202)

862. The contract for the award of the information technology equipment for the UCITC was also awarded by NPTAB to the lowest bidder in the sum of \$5.695M. The items were received, brought to account, marked and, placed on the inventory.

863. In relation to the rehabilitation of the staff quarters at ETI, the contract was also awarded to the lowest bidder by the NPTAB in the sum of \$4.425M. As at 31 December 2005, amounts totalling \$3.540M were paid towards this contract. At the time of reporting, the contract work was completed and physically verified.

864. The contract for the electrical works at ETI was awarded in August 2005 by the NPTAB in the sum \$3.305M to the lowest bidder. As at 31 December 2005, the entire contract sum was paid.

Subhead 26033 - Guyana Industrial Training Centre

865. The sum of \$2.9M was allocated for the rehabilitation of the building. Amounts totalling \$1.872M were expended to rehabilitate the building and to pay consultancy fees.

866. The contract to rehabilitate the building was awarded to the lowest bidder in the sum of \$1.834M by the NPTAB. The works entailed the changing of louver windows to awning windows in the main building and the auditorium. As at 31 December 2005, the work was in progress and amounts totalling \$1.742M were paid. At the time of reporting, the work was completed and physically verified. However, there was an overpayment of \$177,500 as shown below:

Item	Description	Amount Verified	Unit	Amount Paid	Difference	Rate	Amount \$
4/2/C	Awning Windows 3' 1" x 4' 1"	14	nr	16	2	25,000	50,000
4/2/B	Awning windows 2' 6" x 3' 10"	7	nr	10	3	2,500	7,500
4/2/A	Awning windows 2' 6" x 2' 0"	2	nr	8	6	20,000	120,000
Over payment							177,500

Subhead 26034 - Carnegie School of Home Economics

867. The sum of \$3.3M was allocated for the rewiring of the main building, purchase of refrigerator, and payment of retention. Amounts totalling \$2.720M were expended as follows:-

Description	Amount \$'000
Rewiring of main building	1,641
Completion of kitchen floor and roof	816
Refrigerator	165
Other	98
Total	2,720

868. The contract for the rewiring of the main building was awarded by the NPTAB in the sum of \$1.789M to the second lowest bidder since the lowest bidder did not have National Insurance Compliance Certificate in his name. As at 31 December 2005, amounts totalling \$1.641M were paid.

869. The amount of \$816,000 represents payments for the completion of rehabilitation of the kitchen floor and roof of the CSHE. The contract was awarded in 2004 to the lowest bidder in the sum of \$2.048M. As at 31 December 2004, amounts totalling \$1.231M were paid to the contractor. The works were re-budgeted for completion in 2005, while the refrigerator was received. However, it was noted that it was not marked and placed on the inventory.

Recommendation: The Audit Office recommends that the Ministry bring 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. (2005/203)

Subhead 26035 - School Furniture & Equipment

870. The sum of \$21M was allocated for the purchase of furniture for schools including benches, desks, chairs, tables and chalkboards. Amounts totalling \$20.287M were expended as follows:-

Description	Quantity	Amount \$'000
AC units	5	1,293
Filing cabinets	15	763
Microwave	23	676
Swings	5	585
Photocopier	1	584
Steel Pan	1 complete set	571
Fans	-	495
Refrigerators	7	308
Gas Stoves	7	196
Other furniture and equipment:		
Desk , benches & teachers chairs	540	5,087
Other	various	4,391
Student chairs	200	1,575
Cupboards	13	1,061
Nursery sets	70	823
Lab stools	151	755
Stacking chairs	66	594
Office furniture	19 Pcs	530
Total		20,287

871. The under-mentioned payment vouchers totalling \$2.432M were not presented for audit. As such, we were unable to determine whether the items were (i) received and brought to account (ii) received at the locations delivered/sent to and (iii) if they were marked and placed on inventory.

PV Number	Name of Supplier	Description of item	Amount \$
4111660	Fix it Hardware	Belt sanders	571,500
4111661	Fibre Tech	Swings	585,000
4109270	Family Store	Fans	405,000
4102934	A H & L Kissoon	Furniture	186,000
4104341	Swansea	Phone	162,500
4111882	Metro	Desk	90,000
4111634	Guyana Stores	Blender	89,950
4111468	Guyana Stores	Garden tools	89,530
4111466	Shelly's Enterprise	Hammer etc	86,775
4111098	National Hardware	Tools	85,650
4111360	Fix it Hardware	Drill	80,000
Total			2,431,905

Ministry's Response: The Head of the Budget Agency explained that these payment vouchers represented cheque orders for supplies that were not procured up to the time of audit, hence the reason for non-submission.

Recommendation: The Audit Office recommends that the Ministry update the Audit office on the status of the outstanding cheque orders. (2005/204)

872. The other items were received and distributed to the various schools. Physical verification at the schools revealed that several items were not marked and placed on inventory. In fact, many of the schools did not have inventory. In addition, it should be noted that the chalk boards were not purchased.

Ministry's Response: The Head of the Budget Agency explained that the chalk boards were not purchased due to insufficient funding and that all Heads of schools were issued with instructions with regards to maintaining inventory and marking of items.

Recommendation: The Audit Office recommends that the Ministry do follow up with the Heads of sections to ensure that this exercise has been carried out. (2005/205)

Subhead 26036 - Resource Development Centre

873. The sum of \$6M was allocated for the purchase of air conditioning units, risographs and computers. Amounts totalling \$5.061M were expended as follows:-

Description	Amount \$'000
Risograph	2,050
Air condition units	2,068
Computers	943
Total	5,061

874. In relation to the purchase of the computers, this payment voucher was not located and presented for audit examination. As such, we were unable to determine whether the items were received, brought to account, marked and placed on the inventory.

875. The other items were received and brought to account by that Department and were marked. However, the inventory was not updated.

Recommendation: The Audit Office recommends that the Ministry:

- (i) Locate the missing payment voucher and submit it to this office for examination; and

- (ii) Bring 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 maintained and updated. (2005/206)

Subhead 26036 - Development of Text Books

876. The sum of \$14M was allocated for the development and printing of Social Studies and English text books. The full amount was shown as having been expended in the Appropriation Account.

877. The contract for the printing, editing and delivery of text books was awarded by the NPTAB and approved by cabinet in two lots in the sum of US\$44,820 and US\$75,600 respectively. The first lot was for the printing, editing and delivery of New Horizon in Social Studies, Book 3 while the second lot was for Adventures in English, Book 3. Only part payment of G\$14M was approved since that was the amount allotted for the year in review. However, audit checks revealed that the payment voucher was still at the accounts section at the Ministry up to the time of inspection in March 2007 and was not paid over to the supplier. The Appropriation Account was therefore overstated by the above amount. It should be noted that no amount was re-budgeted for the development of text books in 2006.

Ministry's Response: It was explained by the Head of the Budget Agency that the procurement process was stalled due to an allegation by another bidder and at the time of reporting the matter was with the NPTAB for deliberation.

Subhead 26040 - Technical and Vocational Project

878. The sum of \$20M was allocated for the provision for policy development, teaching and learning resources, the upgrading of facilities, provision for institutional strengthening and science equipment and tools. According to the Appropriation Account, no amounts were expended.

Subhead 45019 - Linden Technical Institute

879. The sum of \$5.5M was allocated for the relocation of power lines, purchase of equipment, materials and teaching aids for the physics and chemistry laboratories. Amounts totalling \$2.690M were expended to relocate power lines and to purchase computers for the institute.

880. The amount of \$1.003M was paid to the Linden Power Company to relocate the power lines around the institute. With respect to the computers, the purchase was approved by NPTAB and the contract was awarded in the sum of \$1.687M. The items were verified as having been received. However, they were not marked and placed on the inventory.

Recommendation: The Audit Office recommends that the Ministry bring 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 maintained and updated. (2005/207)

Subhead 45022 - Education for All / Fast Track Initiative (EFA/FTI)

881. The sum of \$50M was allocated for the institutional strengthening for the hinterland schools, improvement of school facilities, provision of textbooks and child friendly classroom. Supplementary Provision of \$550M was approved giving a revised allotment of \$600M. According to the Appropriation Account, amounts totalling \$460M were shown as expended.

882. Education for All- Fast Track Initiative (EFA/FTI) is a global partnership between donor and developing countries to ensure accelerated progress towards the Millennium Development Goal of Universal Primary Education by the year 2015. The Government of Guyana through the Ministry of Education took up the challenge of achieving universal quality primary education by 2015. An analysis of efforts made has revealed that although a vast majority of students have access to primary education, the system's ability to retain students up through and beyond the sixth grade, particularly in rural and poor regions of the country is weak. It is within this context that Guyana EFA-FTI proposal for US\$45M covering the period 2003 to 2015 was presented to the EFA-FTI Secretariat and approved in November 2002, by the Donor Partnership. An amount not exceeding US\$4M is allocated for each year.

883. The project is audited by a private auditing firm and was last audited for the period 1 October 2004 to 30 September 2005.

Division 547

Subhead 26039 - Guyana Education Access Project

884. The sum of \$350M was allocated for the completion of Skeldon Line Path Secondary, Skeldon High, Tagore Memorial High, Linden Foundation and New Silver City Schools, construction of new school in Linden and provision of institutional support. Amounts totalling \$173.697M were expended.

885. 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

886. The sum of \$791M was allocated for the development of numeric and literacy programmes, curriculum development and technology improvement in nursery and primary schools, teachers' training, institutional strengthening and improvement of the physical infrastructure of secondary schools. A Supplementary Provision of \$488M was approved taking the revised allotment to \$1.279 billion. According to the Appropriation Account amounts totalling \$1.277 billion were expended. This project is subject to separate financial reporting and was last audited up to 31 December 2006.

887. 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 № 1107/SF-GY. The programme is for 5 year duration and comprises the following three components:-

- (a) Improve school performance;
- (b) Organisational and human resource development; and
- (c) Civil works.

General

Master Inventory

888. The Ministry of Education has been procuring items of a permanent nature and huge sums are being expended. However, a master inventory was not kept to account for the items procured and distributed to the various schools/sections as stipulated in accordance with section 24 of the Stores regulation.

Recommendation: The Audit Office recommends that the Ministry ensure that this record be introduced urgently. (2005/208)

Bills of Quantities

889. An examination of the bills of quantities revealed that "provisional sum" is usually catered for as an item. Provisional sums are usually that amount set aside for works which cannot be defined or detailed at the time of tender. Whenever this amount has been utilised details supporting the expenditure should be provided in accordance with normal contractual procedures. However, we have observed that this is not the practice at the Ministry and provisional sums are paid without any details being provided.

Recommendation: The Audit Office recommends that corrective action be taken so that details are provided for provisional sums expended. (2005/209)

Project files

890. The Ministry undertakes projects for construction and rehabilitation of school and other buildings falling under the purview of the Ministry. However, project files are not maintained by the Ministry. As a result, it was time consuming trying to access information about each project from various sources such as the payment voucher, contract register, explanation from building supervisors, consultant and other relevant personnel.

891. The Ministry is reminded of the importance in keeping and maintaining project files for reasons such as:-

- (a) Provides evidence or a record of instruction and variations given to the contractor and it also provides a record of meetings/consultations between the contractor and the client/consultant;
- (b) Actual start/completion date as against the proposed contract starting and completion date so that computation of project time overrun or contract duration can be determined in order to ascertain the applicability of liquidated damages wherever applicable;
- (c) History of all payments made especially with roll over projects;
- (d) Any project over run or extension of time;
- (e) Application and approval of extension of time by the contractor;
- (f) Application and acceptance or refusal for any loss/claims suffered by the contractor;
- (g) Practical and final completion certificate; and
- (h) Any other pertinent correspondence as it relates to the project between client/contractor;

Recommendation: The Audit Office recommends that the Ministry keep and maintain project files since they create the basis for the resolution of any possible claim by the contractor or client and also forms good record of events in case of litigation. (2005/210)

AGENCY 44 & DIVISION 541
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Expenditure

892. A comparison of the authorised staffing in 2005 Estimates of Expenditure with the actual staff employed in the Ministry in December 2005 revealed a vacancy rate of 59%. This showed an improvement of the vacancy level from the previous year by 2%. It is obvious that this level of vacancy would have an adverse effect on the operations of the Ministry.

Recommendation: 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. (2005/211)

893. An examination of salaries and its related records revealed the following observations:

- (a) Gross salaries amounting to \$786,516 for fourteen officers who were no longer on the job were forwarded to their bank accounts, however, no refunds were evident; and

Recommendation: The Audit Office recommends that the Ministry should collaborate with the relevant authorities in order to recover the amounts overpaid as well as institute measures to avoid recurrences of this nature. (2005/212)

- (b) Three amounts totalling \$161,626 were verified as refund of salaries, however, this amount could not be traced to the Account Analysis Report. As a result, the Appropriation Account was overstated by this amount.

Ministry's Response: The Head of the Budget Agency explained that the amounts were refunded as revenue instead of credited to the code of expenditure.

Recommendation: The Audit Office recommends that the Ministry ensure that all refunds are properly accounted for, so as to avoid a recurrence of this nature. (2005/213)

894. An examination of schedules for National Insurance Scheme (NIS) contributions for December 2005 revealed sixty five instances where employees' NIS numbers were not quoted in the December schedules, indicating that some of these employees might not have been registered with the Scheme and/or the schedules were not updated with the relevant information. At the time of reporting, corrective action was being taken to rectify this situation, and sixteen employees still remain outstanding with NIS numbers.

Recommendation: 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. (2005/214)

895. According to the Appropriation Accounts, amounts totalling \$92.078M were expended on Subsidies and Contributions to Local and International Organisations. Included in this figure is an amount of \$65.786M which was expended on employment costs and administrative expenses on behalf of National Sports Commission (NSC) by the Ministry. The NSC is a separate and legal entity that was created by Act 23 of 1993, and should have been in receipt of its own funds by way of subventions from the Ministry. In addition, the NSC was last audited in 2002 and an unqualified opinion was issued. The Commission reflected a deficit of \$27.953M as at 31 December 2002.

896. Also included in the figure of \$92.078M are amounts totalling \$14.947M which were paid to National Trust as subventions. This entity is a statutory body and is required to maintain accounting records which are subject to a separate audit. However, it could not be determined when last the accounts of the National Trust were audited.

897. The Ministry operated a special bank account № 3174 into which funds from various sources including funds from the Guyana Lotteries Commission are placed and expenditures incurred. The balance on this account at the beginning of 2005 was \$1.475M. During 2005, amounts totalling \$163.911M were received and deposited into this account. Of this amount, sums totalling \$114.195M relate to proceeds received from the Guyana Lotteries for various works at the Guyana National Stadium and other Agencies. The balance on this account as at 31 December 2005 was \$69.735M, giving an expenditure of \$95.651M. The following gives a breakdown of the expenditure:

Description	Amount \$'000
Guyana National Stadium	55,389
Celebrations including Mash and Independence	7,198
Donations	1,917
PYARG	9,575
UNICHEF	3,440
Other agencies	1,032
Youth and sporting events	2,446
Meals and travelling	3,133
Maintenance works and building materials	3,803
Miscellaneous	4,586
Purchase of equaliser, HP desk jet, and processor	3,132
Total	95,651

898. In relation to the amount of \$55.389M expended on the Guyana National Stadium, the amount was expended on a contract awarded by Cabinet in the sum of \$83.4M for consultancy services for the construction of the stadium. As at 31 December 2005, amounts totalling \$22.820M were paid to the contractor. The difference of \$32.569M was paid for the operation of the Local Organising Committee and the payment of preliminary designs of the stadium. An examination of these vouchers revealed a voucher valued at \$8.869M payable to the CEO of Local Organising Committee representing a cheque of convenience. However, supporting documents were not attached to the voucher to substantiate this amount.

899. In addition, the following observations were made in relation to receipts/payments from the Special Projects Bank Account № 3174:-

- (a) The Special Projects account was utilised in many instances to offset expenditure not in relation to the account, with the intention that such funds would be refunded at a later date when available under current expenditure. However, the ledger was not written up to easily identify the expenses not relating to the account. As a result, it could not be easily determined the amounts issued for the year under review and amounts due to the account as at 31 December 2005;
- (b) In addition, it was observed that unpaid salaries at the end of the month which should have been refunded to the related line items are normally kept in this account for a period of time and in most instances are subsequently paid to the related officers; and

Ministry's Response: The Head of the Budget Agency explained that this is done when officers do not receive their salaries at the end of the month.

- (c) An examination of the bank reconciliation statement for December 2005 revealed that four cheques totalling \$30,000 had become stale dated and were shown as unpresented cheques. Corrective action was taken at the time of reporting.

900. The Ministry also operated a current account № 410004235 held at the National Bank of Industry and Commerce for the operations of the National Culture Centre. The opening balance on this account at 2005 was \$488,935. During the year, amounts totalling \$17.307M were deposited into this account. As at 31 December 2005, the account reflected a balance of \$3.560M indicating that \$14.236M was expended. However, it should be noted that the proceeds should have been paid over to the Consolidated Fund and the related expenditure should have been met out of the appropriations. In addition, in relation to this account, the bank reconciliation statements were prepared for this account, however, they were not certified correct for the year under review. Corrective action was taken at the time of reporting.

Capital Expenditure

Subhead 12056 - Building (Culture Centre)

901. The sum of \$10M was allocated for the rehabilitation of the ceiling at the National Culture Centre. According to the Appropriation Accounts, amounts totalling \$9.999M were expended as follows:

Description	Amount \$'000
Repairs to Ceiling	5,769
Purch. of rolling rack, power conditioner & power amplifier	3,099
Repairs to lights console	899
Termites Treatment	232
Total	9,999

902. An approved change of programme was seen to accommodate the purchase of the rolling rack, power conditioner and the power amplifier. An examination of the above expenditure revealed the following observations:

- (a) Four contracts valued at \$5.769M were awarded for the repairs to the National Culture Centre ceiling which included electrical and carpentry works. One of the four contracts valued at \$4.249M was awarded by the NPTAB to the 2nd lowest bidder on the grounds that the lowest bid of \$2.672M was not competitive against the Engineer's estimate of \$4.5M. As at 31 December 2005, the full sums were paid to the contractors and physical verifications revealed that the works were carried out according to the specifications of the contracts; and
- (b) The amount of \$3.099M was expended on the purchase of a processor, rolling rack, power conditioner and a power amplifier. The items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 12057 - Building (Central Ministry)

903. The sum of \$1.7M was allocated for (a) the rehabilitation of driveway – Phase 2 and (b) the reconstruction of benab at Carifiesta Sports Complex. According to the Appropriation Accounts, amounts totalling \$1.682M were expended. Two contracts valued at \$1.169M were awarded for the construction of the benab at Carifiesta Sports Complex and the casting of the driveway at Main Street. As at 31 December 2005, the full sums were paid to the contractors. The difference of \$513,000 represents amounts expended on transportation costs, and the purchase of building materials such as cement and crush stone. The items purchased were verified as having been received and properly brought to account and the works were verified as having been completed according to the specifications of the contracts.

Subhead 12058 - Umana Yana

904. The sum of \$1M was allocated for the rehabilitation of the fence at the Umana Yana. According to the Appropriation Accounts, amounts totalling \$999,635 were expended. A contract was awarded in the sum of \$400,800. In addition, building materials to the value of \$598,835 were purchased and utilised on the construction of the fence. Physical verification revealed that the works were completed according to the specifications of the contract.

Subhead 18001 - Youth

905. The sum of \$1.2M was allocated for the painting of building and construction of a concrete walkway at the Madewini Youth Camp. According to the Appropriation Accounts, amounts totalling \$1.145M were expended on the purchase of building materials that were utilised on the construction of the concrete walkway and painting of the building. The works were verified as having been completed.

Subhead 19020 - National Stadium

906. The sum of \$1.1 billion was allocated for the construction of a stadium. There was an approved Supplementary Provision of \$700M bringing the total sum allocated to \$1.8 billion. According to the Appropriation Accounts, the full sum was expended.

Subhead 24026 - National School of Dance

907. The sum of \$2.4M was allocated for the rehabilitation to the floor of Studio 3. According to the Appropriation Account, the full amount was expended on the rehabilitation of the floor of the National School of Dance, purchase of building materials, transportation costs and the treatment of termites. A contract valued at \$859,725 was awarded by the Ministerial Tender Board (MTB) to the lowest bidder for the rehabilitation of the floor. As at 31 December 2005, the full amount was paid to the contractor and physical verification revealed that the works were completed according to the specifications of the contract.

Subhead 25058 - Museum Development

908. The sum of \$3M was allocated for (a) rehabilitation and painting of the roof – National Museum (b) rehabilitation of building and construction of display cases – Walter Roth Museum, and (c) rehabilitation of painting and building, construction of display cases and purchase of refrigerator – Museum of African Heritage. According to the Appropriation Account, the full sum was expended. as follows:-

Description	Amount \$'000
Construction of display cases	790
Purchase of building materials for the roof	953
Repairs to floor/glass	626
Purchase of refrigerator	148
Painting of African Museum Building	207
Miscellaneous	276
Total	3,000

909. Two contracts valued at \$790,600 were awarded by the MTB to the lowest bidder for the construction of display cases. As at 31 December 2005, the full sums were paid to the contractors. However, physical verification revealed that two display cases valued at \$374,000 could not be located. As a result, the amount of \$374,000 was overpaid to the contractor. At the time of reporting in November 2006, the display cases were supplied by the contractor and verified as having been received and properly brought to account.

910. The amount of \$953,135 was expended on the purchase of building materials to be utilised on the extension of the African Museum. The items purchased were verified as having been received and properly accounted for in the records of the Ministry.

911. The sum of \$625,640 was expended to laminate wood grain finish and taper polish edge glass. This amount was expended from the special projects funds and was subsequently refunded. Physical verification revealed that the works were verified as having been completed according to the specifications of the contract.

912. An examination of the other expenditure revealed that adequate documentation existed and they were properly incurred.

Subhead 26026 - Entrepreneurial Skills Training

913. The sum of \$16M was allocated for (a) purchase of audio visual equipment, training and library materials (b) provision of music development (c) purchase of freezing facility (d) rehabilitation of buildings at Kuru Kuru Training Centre and New Opportunity Corps and (e) purchase of sports gears and equipment. According to the Appropriation Account, amounts totalling \$16M were expended as follows:

Description	Amount \$'000
Rehabilitation of buildings	7,986
Purchase of audio, visual equipment, training materials	6,531
Purchase of sports gears and equipment	666
Purchase of freezing facility	589
Miscellaneous	228
Total	16,000

914. An examination of the above expenditure revealed the following observations:

- (a) Included in the figure of \$7.986M expended on rehabilitation of buildings were amounts totalling \$6.696M expended on the purchase of building materials for the rehabilitation of a shed, construction of washrooms and casting of concrete foundation. The items purchased were verified as having been received and properly brought to account and the works were verified as being completed;

- (b) Amounts totalling \$6.531M were expended on the purchase of audio visual equipment and training materials which included the purchase of 1 VCR, 1 Copier, 3 computer systems, and 4 printers. The items purchased were verified as having been received and properly brought to account; and
- (c) All other expenditure was verified as having been properly incurred and documented in accordance with financial procedures.

Subhead 44009 - Burrowes School of Art

915. The sum of \$1.2M was allocated for the construction of the southern fence and kiln at the Burrowes School of Art. According to the Appropriation Account, the full amount was expended on the construction of the fence on the eastern side, purchase of building materials, transportation costs, electrical works and the rehabilitation of the kiln. The items purchased were verified as having been received and properly brought to account and the works were verified as having been completed according to the specifications of the contracts.

Subhead 45016 - National Trust

916. The sum of \$4.5M was allocated for (a) construction of visitor's centre and mini museum at Fort Nassau and (b) construction of benabs, other recreational facilities and the rehabilitation of the ruin brick walls at Kyk-Over-Al. According to the Appropriation Account, the full amount was expended as follows:

Description	Amount \$'000
Construction of walkway – Fort Zeelandia	1,795
Construction of Benab – Kyk -Over- Al	1,000
Construction of Ramport – Kyk- Over -Al	739
Building Materials	915
Miscellaneous	51
Total	4,500

917. An examination of the above expenditure revealed the following observations:-

- Three contracts valued at \$3.534M were awarded to the lowest bidders by the MTB and the NPTAB for the construction of a walkway at Fort Zeelandia, a benab and a ramport at Kyk-Over-Al. As at 31 December 2005, the full sums were paid to the contractors. However, in relation to the ramport at Kyk-Over-Al and the walkway at Fort Zeelandia, physical verification revealed that amounts totalling \$245,700 and \$989,900 respectively were overpaid to the contractors for works not done. Details are listed below:

Rampart at Kyk Over Al

Item	Description	Unit	Paid	Actual	Diff	Rate \$	Overpaid \$
D	Level bottom of excavation	Sy	18	13	5	70	350
A	Blinding 2" thick	Sy	18	13	5	600	3,000
B	Swale brick	Sy	18	13	5	27,000	135,000
A-C	Earth Works	Cy	24	17	7	650	4,550
B&C	Curb walls	Cy	4	1	3	26,000	78,000
E&F	Formwork	Sy	22	16	6	800	4,800
	Contingency sum						20,000
Total							245,700

Construction of a walkway at Fort Zeelandia

Item	Description	Unit	Paid	Actual	Diff	Rate \$	Overpaid \$
	Excavation & Earthwork						
A	Excavate over site	Sy	175	102	73	114	8,322
B	Level & compact	Sy	175	102	73	57	4,161
D	Bed of sand	Sy	175	102	73	657	47,961
	Concrete Work						
B	R. c. in retaining wall	Cy	10	1	9	24 000	216,000
C	Floor slab 4" thick	Sy	165	95	70	2 727	190,890
C	Floor slab 2" thick instead of 4" thick	Sy	\$2 727	\$1 364	\$1 363	95 Sy	129,485
E	BRC № 65	Sy	175	102	73	942	68,766
F	Formwork	Sy	65	20	45	615	27,675
	Brick Work						
A	Swale brick 2" thick	Sy	165	95	70	3 715	260,050
B	PVC pipe 4" dia.	Ly	27	13	14	1 185	16,590
	Contingencies						20,000
Total							989,900

Recommendation: The Audit Office recommends that the Ministry's Administration take the necessary steps to recover the amounts overpaid to the contractors. (2005/215)

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

Subhead 45017 - National Archives

919. The sum of \$2.2M was allocated for the renovation of the roof and valleys and purchase of microfiche supplies. According to the Appropriation Account, the full sum was expended. Three contracts valued at \$940,200 were awarded to repair and paint the roof valley and servicing of the roof of the National Archives. As at 31 December 2005, the full amounts were paid to the contractors. The difference of \$1.260M was expended on the purchase of building materials and adhesive work done to antique pieces. Physical verifications revealed that the works were completed according to the specifications of the contracts. The items purchased were verified as having been received and properly brought to account.

Subhead 45018 - National Sports Commission

920. The sum of \$9M was allocated for (a) rehabilitation of roof at Cliff Anderson Sports Hall (b) reconstruction of walkway at National Gymnasium and (c) purchase of sports gears, equipment and computer – National Sports Commission. According to the Appropriation Account, amounts totalling \$8.998M were expended as follows:

Description	Amount \$'000
Purchase of building materials	3,634
Purchase of sports equipment	2,373
Repairs to southern, northern and guttering of roof	1,657
Casting of walkway – National Gymnasium	881
Miscellaneous	453
Total	8,998

921. An examination of the above expenditure revealed the following observations:-

- (a) The amount of \$3.634M was expended on the procurement of building materials to be utilised on the contracts awarded for the rehabilitation of the roof and the casting of the walkway; and
- (b) In relation to the amount of \$2.373M which was expended on the purchase of sports equipment, this expenditure includes purchases such as badminton rackets, football, trophies, cards and dominoes. The items purchased were verified as having been received and properly brought to account.

922. Three contracts valued at \$1.657M were awarded for repairs to the northern and southern sections of the roof and the guttering at the National Gymnasium and the Cliff Anderson Sports Hall. As at 31 December 2005, the full amounts were paid to the contractors. The works were verified as having been completed.

923. In relation to the casting of the walkway, the contract was awarded by MTB to the lowest bidder in the sum of \$881,250. As at 31 December 2005, the full sum was paid to the contractor. Physical verifications revealed that the works were completed according to the specifications of the contract.

AGENCY 45 & DIVISIONS 523, 524, 530 & 552
MINISTRY OF HOUSING & WATER

Current Expenditure

924. Amounts totalling \$773.464M 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.	250,000
Central Housing & Planning Authority	523,464
Total	773,464

925. The Guyana Water Incorporated (GWI) 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 2005, and the Audit Office issued a qualified opinion. An examination of these accounts revealed that amounts totalling \$250M 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 2005 have not been laid.

926. 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 2002 and at the time of reporting, the audits for the years 2003 to 2006 were in progress. The subvention of \$523.464M was verified as having been received by the Authority. However, in the absence of audited accounts for 2005, it could not be determined whether this amount was properly expended.

Capital Expenditure

Subhead 19008 - Low Income Settlement Programme

927. The sum of \$761.806M was expended for (a) upgrading of squatter communities in areas such as Sophia, Tuschen, Wismar, Kaneville, Waterloo/Hope/Experiment, Best, Bartica, Good Hope, Foulis, Charity, Wismar and other areas and (b) institutional strengthening – Training and Development of the Central Housing and Planning Authority. The Project is financed 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.

928. The Project commenced in 2000 and is of 5-year duration. As at 31 December 2005, amounts totalling US\$20.946M 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, Bartica, Foulis, Anna Regina, Pomona, Block X Diamond, Tract A Good Hope, Block B Best, Hope/Waterloo/Experiment and Amelia's Ward and (c) the payment of consultancy fees and (d) the purchase of equipment.

Subhead 19009 - Infrastructure Development and Buildings

929. The sum of \$435M was voted for the improvement of infrastructure in various existing and new communities such as Onderneeming, Amelia's Ward Phase II, Vigilance, Non-Pariel and Wine Bush. According to the Appropriation Account, amounts totalling \$434.829M were shown as having been expended. However, a scrutiny of the records of the Central Housing and Planning Authority revealed that amounts totalling \$605.428M were expended. The difference of \$170.599M represents payments made by the Authority from unspent appropriation balance of \$400.052M received in 2004. At the time of reporting in June, it was also noted that amounts totalling \$127.881M and \$34.423M were expended for 2006 and 2007 respectively from 2004 unspent appropriation balance. The difference of \$23.796M representing the 2004 unspent balance should be refunded to the Consolidated Fund. The following table gives a breakdown of the expenditure incurred by the Authority:

Description	Amount \$'000
Construction of roads, drains & structures in Regions 3, 4, 6, 9 & 10	546,771
Installation of water distribution systems in Regions 2, 3 & 4	58,657
Total	605,428

930. In relation to the construction of roads, drains & structures in Regions 3, 4, 6, 9 & 10, forty four contracts valued at \$1.244 billion were awarded during the period 2003- 2005. Twenty three contracts valued at \$824.782M were awarded during the period 2003-2004 for the construction of roads, drains and structures at Golden Grove, Haslington, Eccles, Onderneeming, Mon Repos, Hope, Bath, Mosquito Hall, Martyr's Ville, № 77 Village, Vigilance, Belfield, Cornelia Ida and Amelia's Ward. There were five approved variations of \$14.953M for additional works giving a total revised contract sum of \$839.715M. At the end of 2004, amounts totalling \$316.760M were paid to the contractors. During the period under review, the contractors were paid sums totalling \$250.013M for works completed. At the time of reporting, twenty three contracts valued at \$839.715M were completed.

931. Twenty one contracts valued at \$419.715M were awarded for the construction of roads, drains and structures in Regions 3, 4 & 10. There were adjustments to the contract sums totalling \$501,107, giving a total revised contract sum of \$419.214M. As at 31 December 2005, amounts totalling \$290.381M were paid to the contractors. At the time of reporting, twenty contracts valued at \$386.545M were completed.

932. In relation to the installation of water distribution systems in Regions 2, 3 & 4, seven contracts valued at \$137.117M were awarded in the years 2003 and 2005 for the installation of water systems at Parfaite Harmonie, Onderneeming, Culvert City and Hope Low Lands. There was an approved variation of \$390,880 giving a total revised contract sum of \$137.508M. As at 31 December 2004, amounts totalling \$41.165 were paid to the contractors. During the year under review, the contractors were paid sums totalling \$58.657M. At the time of reporting, six contracts valued at \$107.602M were completed.

Subhead 19010 - Development of Housing Areas

933. The sum of \$200M was provided for infrastructural works in housing schemes and squatter settlements such as Parfaite Harmonie, Belle Cummings Park, Area 'Y' Cummings Lodge, Section 'D' Sophia and Glasgow. According to the Appropriation Account, amounts totalling \$78.791M were shown as having been expended.

934. The Project is funded by the European Commission through a grant from European Union and is expected to provide technical assistance to the low income housing sector. As at 31 December 2005, amounts \$144.290M were disbursed by the Project.

Subhead 24012 - Land Transport

935. The sum of \$4.5M was voted for the purchase of one motor vehicle. An amount of \$4.070M was expended on the acquisition of one Suzuki Vitara Jeep. The vehicle was verified as having been received and was assigned to the Parliamentary Secretary.

Subhead 28007 - Water Supply Technical Assistance/Rehabilitation

936. The sum of \$282M was provided for (a) provision for the development of billing system (b) provision for consultancy services including PMU management assistance and (c) provision for upgrading minor systems in all regions. The Project is funded jointly by the Government of Guyana and the World Bank and is subject to separate financial reporting and audit.

Subhead 28009 - Coastal Water Supply

937. Amounts totalling \$230M were voted for the expansion and upgrading of existing and new water systems along the coast. Amounts totalling \$225.837M were shown as having been expended.

Subhead 28009 - LINMINE

938. The sum of \$16M was voted for the rehabilitation of Linden water supply systems. Amounts totalling \$13.067M were shown as having been expended.

Subhead 28011 - Georgetown Remedial and Sewerage Project (Phase II)

939. Amounts totalling \$628.759M 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 North Ruimveldt, Central Ruimveldt, Georgetown and Sophia; and (d) rehabilitation of sewer pump stations. According to the Appropriation Account, amounts totalling \$221.750M were expended. 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.

Subhead 28012 - Water Supply

940. The sum of \$18M was voted for the rehabilitation and upgrading of water systems in hinterland communities. Amounts totalling \$17.088M were shown as having been expended.

AGENCY 46
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

941. A comparison of the authorised staffing as shown in the 2005 Estimates of Expenditure with the actual staff employed by the Corporation in December 2005 revealed a vacancy rate of 39%. In particular there were 315 vacant positions at the senior management levels.

Description	Authorised	Actual	Vacant
Administrative	20	5	15
Senior Technical	400	100	300
Other Technical & Craft Skilled	583	222	361
Clerical & Office Support	149	135	14
Semi-skilled operatives etc.	842	597	245
Contracted Employees	-	151	(151)
Temporary Employees	-	-	-
Total	1,994	1,210	784

942. 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 fifty one persons were employed on fixed term contracts in 2005.

Corporation's Explanation:

- (a) *The Head of the Budget Agency explained that they will continue to assess the vacancy rate in relation to the authorised staffing levels as shown in the Estimates of Expenditure; and*
- (b) *Secondly, the Corporation would approach the relevant authorities in order to have the category of contracted employees included in the National Estimates.*

Recommendation: The Audit Office again recommends that the Ministry of Finance be approached with a view to including all categories of employees in the Estimates in order to ensure meaningful comparison between the authorised and actual staffing. (2005/216)

943. At the time of reporting, thirty payment vouchers totalling \$11.654M which represents expenditure incurred in 2005 were not presented for audit examination. A similar observation was made in respect of the previous year where thirty nine payment vouchers totalling \$1.720M were not presented for the audit examination remained outstanding.

944. In the absence of payment vouchers and supporting documents, it could not be determined whether the expenditure was properly incurred and the Corporation received value for the sums expended.

Recommendation: 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. (2005/217)

945. 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 the entity 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.

Corporation's Explanation: *The Head of the Budget Agency has indicated that management has expressed its concern as to the nature of funding and independence of its operations and this aspect the decision makers are yet to finalise.*

Recommendation: 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. (2005/218)

946. Amounts totalling \$657.562M were expended on Materials, Equipment & Supplies. The following is a breakdown of the expenditure:

Description	Amount \$'000
Drugs and medical supplies	635,012
Field materials and supplies	915
Office materials and supplies	14,228
Print and non-print materials	7,407
Total	657,562

947. 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 to purchase drugs and medical supplies from specialised agencies, local and overseas.

Recommendation: The Audit Office recommends that the Corporation advertise in at least one journal of wide international circulation dedicated to publishing international tendering for the supply of drugs and medical supplies with a view to pre-qualifying suppliers. The pre-qualified list should be approved by Cabinet. (2005/219)

948. The amount of \$480.730M was voted for the purchase of drugs and medical supplies. However, a Supplementary Provision of \$120M and an allotment transfer of \$34.282M were approved to facilitate the purchase of additional drugs and medical supplies giving a revised allotment of \$635.012M.

949. Included in the figure \$635.012M were amounts totalling \$443.203M which represents payments made to New Guyana Pharmaceuticals Corporation (New GPC) for the supply of drugs and medical supplies. During the year under review, the Corporation entered into 3 contracts using the Ministry's Cabinet approval CP (2003) 11:4: M dated 25 November 2003 for the purchase drugs and medical supplies of which amounts totalling \$194.802M were paid on these contracts.

950. In addition, in my previous Report, it was mentioned that the GPHC entered into two contracts Nos. 01/04 dated 29 January 2004 and No 02/04 31 dated March 2004. Audit checks revealed that in respect of contract No 02/04, the balance of \$248.415M on the contract sum was paid in full during the period under review.

951. In respect of the contracts mentioned above, the Corporation did not maintain a contract register in a satisfactory manner to accurately reflect the payments made and supplies received on each contract. However at the time of reporting, additional audit checks revealed that drugs and medical supplies valued at US\$72,639 (G\$14.891M) were still outstanding and are to be delivered to the Corporation by New GPC.

Corporation's Explanation: The Head of the Budget Agency in response to the above paragraph explained that, the contract register used did not reflect the proper allocation of payments because these payments were made against a running balance of all contracts instead of individual contracts. However these unsatisfactory features have since been corrected.

Recommendation: The Audit Office recommends that a register be maintained in a satisfactory manner to reflect the correct contract sum, payments made on each contract, balances on individual contracts and other pertinent information, as well as, the immediate delivery of all outstanding items on these contracts. (2005/220)

952. Audit examination of payment vouchers in relation to the New GPC payments revealed several unsatisfactory features as follows:

- (a) Supporting documents such as copies of contracts, goods received notes; delivery notes etc. were not attached to 16 payment vouchers totalling \$367.948M, instead only memoranda and receipts from the supplier were seen;
- (b) 8 payments totalling \$16.683M were made to the supplier. Included in this amount was a payment of \$10.648M which was made for items supplied for which there was no contract; and
- (c) Further, there was non-adherence to the GPHC Tender Board and the NPTAB procedures for the remaining 7 payments with amounts ranging from \$550,000 to \$1.5M.

Corporation's Explanation: The Head of the Budget Agency explained that the payment of \$10.648M was made against the balance on contracts and that the seven payments were not subject to tender procedures since the arrangement with New GPC Inc was established by Ministry of Health's Cabinet approval CP (2003) 11:4: M and that the purchases and supplies referred to occurred on the spot and were deemed emergencies.

Recommendation: The Audit Office recommends that:

- (a) supporting documents be attached to the sixteen 16 payment vouchers;
- (b) the contract number for which the payment of \$10.648M was made should be noted on the payment voucher, and
- (c) the Corporation should exercise strict compliance with GPHC Tender Board Procedures. (2005/221)

953. During the period under review, amounts totalling of \$10.320M were paid to a local supplier for the supply of vicryl sutures and urine bags. Test checks revealed that various payments were split to avoid adjudication by the Tender Board. In addition, a payment was made in the amount of \$581,000 for the supply of a quantity of Prolene Mesh for which there was no evidence of compliance with Tender Board Procedures.

954. In my 2004 Report, it was mentioned that the Stores Regulation of 1993 stipulates that bin cards must be maintained to record all receipts and issues of items in the Stores. Up to the time of reporting, 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 properly maintained and updated. An examination of the 318 bin cards presented revealed the following unsatisfactory features:

- (a) 63 bin cards were last updated during the period January - June 2004;
- (b) 232 bin cards were last updated during the period July - December 2004;
- (c) 9 bin cards were last updated in January 2005; and
- (d) entries made on 14 bin cards were not dated.

Corporation's Explanation: The Head of the Budget Agency explained that the bond at Kingston is under the control of the Ministry of Health and the record keeping falls under the purview of the MMU of the Ministry of Health.

Recommendation: The Audit Office strongly recommends that the Corporation take over the record keeping and maintenance aspect from the Ministry of Health so as to ensure that all receipts and issues of drugs and medical supplies could be properly accounted for. (2005/222)

955. A similar situation also existed at the GPHC Pharmacy Bond for the period January to September 2005, however, a stock count was carried out in October 2005 and the records were updated.

956. In previous Reports, mention was made that the GPHC established an account № 106098 with the International Dispensary Association (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's account № 104139 with IDA. However, at the time of reporting in March 2006, the Head of the Budget Agency explained that the IDA's account reflected a zero balance.

Recommendation: The Audit Office again 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. (2005/223)

957. Amounts totalling \$33.370M were expended on the purchase of dieseline for 4 generators and a steam plant, which consisted of 3 boilers. The dieseline purchased were stored in tanks connected to the generators and steam plant. In order to monitor the use of the dieseline flow meters were attached to 3 generators and the 3 boilers. Audit checks revealed that consumption records were only maintained for 3 of the 6 flow meters. As a result, we were unable to determine effectiveness of the consumption of dieseline. At the time of reporting, it was verified that consumption records were properly maintained for the six flow meters for the year under review.

958. Amounts totalling \$46.488M were expended on Rental and Maintenance of Buildings. Included in this figure were amounts totalling \$13.511M which were expended on Janitorial and Cleaning Supplies. An examination of the related expenditure revealed that 5 payments totalling \$948,800 which were made for the supply of pampers could have been appropriately charged under Drugs and Medical Supplies. Further, there was no evidence of compliance with Tender Board procedures for payments totalling \$4.036M made to 3 suppliers for bleach, disinfectant and Handipearl liquid soap. The NPTAB should have adjudicated on these purchases.

959. The sum of \$174.853M was expended on Other Goods and Services purchased. The following gives a breakdown of the expenditure: -

Description	Amount \$'000
Equipment maintenance	79,538
Security services	12,824
Cleaning and extermination services	26,973
Other	55,518
Total	174,853

960. Included in the amount of \$79.538M which represents payments made for equipment maintenance are amounts totalling \$18.849M which were expended on the purchase of equipment parts from overseas suppliers for which 3 payments totalling \$4.527M were not granted approval by the GPHC Tender Board in 2006. Further, payment vouchers representing the difference of \$4.302M were not presented for audit examination. In the absence of payment vouchers and supporting documents, it could not be determined whether there was compliance with the Tender Board procedures and whether the Corporation had received value for the sums expended.

Recommendation: The Audit Office recommends strict compliance with the Tender Board procedures for the awarding of contracts. (2005/224)

961. Amounts totalling \$12.824M were expended on Security Services for the year under review. Included in this amount are twenty four payments totalling \$1.334M which was made to a private security firm for services rendered. However, the contract was not renewed since 2003.

Corporation's Explanation: The Head of the Budget Agency explained that the monthly amounts paid to the security firm varied and were below the Chief Executive Officer's limit.

Recommendation: The Audit Office recommends that a contractual agreement be drawn up with the security firm since the Corporation utilises its services on a monthly basis. (2005/225)

962. The sum of \$55.518M was expended on CT scans, laboratory test, transportation of patients, and purchase of airline tickets for overseas doctors, freight charges, advertisements and consultancy services. It was observed that there was non compliance with Tender Board procedures in relation to 3 local suppliers with purchases totalling \$2.217M. Amounts totalling \$1.512M were misallocated, of this amount \$906,400 represented purchases of a capital nature which should have been met from the capital programme and \$606,250 related to the payment for x-ray envelopes which could have appropriately been charged under Drugs and Medical Supplies.

Corporation's Explanation: The Head of the Budget Agency explained that the purchases were not irregular throughout the period and the supplier's prices were the best available and also items such as fans given their low values were considered.

Recommendation: The Audit Office recommends that the Corporation ensure that there is adherence to the Tender Board procedure and desist from incurring expenditure of a capital nature under current allocation. (2005/226)

963. Amounts totalling \$41.413M were expended on purchases of dietary items. However, an examination of the related expenditure revealed that purchases totalling \$1.989M for chicken were not in compliance with Tender Board procedures. Further, the purchases were made even though there was an existing contract with another supplier to supply chicken.

Corporation's Explanation: The Head of the Budget Agency explained that the regular contractor indicated that he could not supply chickens for a period of six month due to severe flooding which had adversely affected his farm.

Recommendation: The Audit Office recommends that the Corporation ensure that there is adherence to the Tender Board procedures and approval for a waiver should have been sought from the NPTAB. (2005/227)

Stores and Other Public Properties

964. The Stores Regulations of 1993 stipulates that Stores maintain bin cards and to properly account for items in the stores. Repeated requests were made for the bin cards used during 2004 to verify the opening balances for 2005. However, at the time of reporting all the bin cards were not presented for audit examination.

965. A physical count carried out by the Audit Office revealed the following:

- (a) Vast differences between the bin cards balances and the actual stock balance;

- (b) Some items of inventory were not placed on shelves; and
- (c) Items of stock were not labelled.

Corporation's Explanation: The Head of the Budget Agency conceded that the bin cards were inaccurate and incomplete and as such to correct this situation the GPHC conducted an inventory count and bin cards were opened with the new balances for 2005. Further, items which were not placed on shelves were due to limited storage space and bulk donations received during the Auditor's verification.

Recommendation: The Audit Office recommends that for future inventory exercises the Corporation prepare discrepancy reports for consideration by its Board which should sanction all adjustments to the stock records. (2005/228)

966. During the period under review, the Corporation received gifts/donations to the value of \$11.748M, however there was no evidence to indicate that certified statements or gifts/donations received were submitted to the Ministry of Finance for 2005.

Revenue Accounting and Control

967. According to the Corporation's revenue account, amounts totalling \$20.030M were collected as revenue for the year under review. The total amount was expended from the Corporation revenue bank account № 3192. As stated above, the Corporation was in receipt of an appropriation instead of a subvention. As such, it ought not to incur expenditure out of its revenue, which should have been paid over to the Consolidated Fund. Further, seven payment vouchers totalling \$1.743M were not presented for audit examination. In the absence of the payment vouchers and supporting documents, it could not determine whether the Corporation received value for the sums expended.

Capital Expenditure

Subhead 4500202 - Equipment

968. The amount of \$10M was voted for the purchase of equipment including industrial blenders, boiling pans, medication transfer cart, desks and chairs. According to the Appropriation Account, amounts totalling \$6.636M were expended.

Description	Amount \$'000
Purchase of chairs and desk	1,030
Purchase of computers and UPSs	2,572
Demolition of building (Eye Ward)	1,242
Purchase of a SGL top kit	1,440
Purchase of beds and mattresses	168
Purchase of large safe	140
Purchase of video cassette recorders	44
Total	6,636

969. It should be noted, that the industrial blenders, boiling pans and the medication transfer cart were not purchased. However, the Corporation obtained a change in programme for the purchase of computers. A request dated 28 December 2005 was made for a change in programme for the purchase of uninterrupted power supplies (UPSs), SGL top kit, beds and mattresses, large safe, video cassette recorders as well as the demolition of a building after these payments were processed. However, at the time of reporting approval was not granted.

970. Amounts totalling \$1.030M were expended on the acquisition of one hundred and ten chairs and one computer desk through a system of quotation. An examination of the expenditure revealed that five payments totalling \$633,938 were made to three suppliers on the 28 November 2005 for the procurement of eighty chairs. Subsequently, three payments totalling \$269,500 were made to two suppliers on the 9 and 19 December 2005 for sixteen chairs. This is a clear indication that the purchases were split to avoid adjudication by the relevant Tender Board and this is a breach of Section 14 of the Procurement Act of 2003. Nevertheless, these items were verified as having been received and properly brought to account.

971. The GPHC Tender Board awarded a contract to the lowest bidder in the sum of \$1.018M for the supply of six desktop computers. An examination of this expenditure revealed that the computers were paid for on 21 December 2005 in the sum of \$1.118M. In addition, two laptop computers were procured through a system of quotation valued at \$569,560. The computers were verified as having been received and properly brought to account.

972. Further, the GPHC Tender Board awarded to the lowest bidder a contract for the purchase of three computers. An examination of the payment voucher revealed that the payment was made in June 2005. However, as at 31 December 2005 the computers were not delivered. There was evidence to indicate that the supplier was written to in August 2005 on the outstanding delivery. However, timely follow up action was not taken and the computers were not delivered until May 2006.

973. The payment for the purchase of twelve Uninterrupted Power Supplies (UPS) valued at \$287,400 was made in March 2006 with a cheque dated 28 December 2005. The UPSs were delivered in July 2006. A proper explanation was not obtained.

974. The contract for the demolition of the eye ward building was awarded by the GPHC Tender Board to the lowest bidder in the sum of \$1.242M in December 2005. An examination of the payment voucher revealed that the cheque was written on the 28 December 2005, the contractual agreement was dated 7 February 2006 and payment made on 29 June 2006. It is apparent that no work was done in 2005. This is a breach of Section 43 of the FMA Act. Further, this activity was not catered for in the Capital Projects Profile neither was there a change in programme to cater for this expenditure. This expenditure was met from Division 516 - Subhead 25003 – Equipment and could have been more appropriately charged under Maintenance of Buildings - Current Expenditure. As a result, the Appropriation Account was overstated by \$1.242M.

975. Amounts totalling \$1.440M and \$167,970 were expended on the procurement of a SGL Top Kit, beds and mattresses respectively. However, the payment vouchers were not presented for audit examination. As a result, it could not be determined whether the items were received and whether value was received for the amount expended.

Subhead 4500203 - Equipment (Medical)

976. The amount of \$20M was allocated for the purchase of medical equipment including urology instruments, diathermy, spectrophotometer and a coulter 5-part differential machine. According to the Appropriation Account, amounts totalling \$14.963M were expended as follows:

Description	Amount \$'000
Urology instruments	4,725
5 Part Coulter Differential Machine	4,501
Diathermy /Electrosurgical Units	1,496
Transfer 3192 AC-Convection Oven	1,204
Autoclave	1,000
Portable Blood Pressure Apparatus	684
Microscope Binocular 4 objects	478
Dormic Baskets	213
Blood Pressure Apparatus	200
I.V.Drip Stands	164
Glucometer Machines	150
Narcotic Safe	149
Total	14,964

977. It should be noted that the spectrophotometer was not purchased. However, approval was granted for a change in programme for the purchase of the convection oven.

978. In respect of the purchase urology instruments for the Main Operating Theatre, the GPHC Tender Board awarded the four contracts amounting US\$23,100 (G\$4.725M) to an overseas supplier on the basis that the supplier was the manufacturer of the specialised instruments. The items were received in April 2006. The urology instruments purchased were verified as having been received and properly brought to account.

979. The amount of US\$22,030 (G\$4.501M) was spent on the acquisition of a 5 Part Coulter Differential Machine. The contract for the purchase was awarded by the GPHC Tender Board to the lower of two bids who is an overseas supplier. The equipment was received in April 2006. The items purchased were verified as having been received and properly brought to account.

980. The GPHC Tender Board awarded four contracts for the purchase of three electrosurgical units, a convection oven, an autoclave and twelve Portable Blood Pressure Apparatuses on wheels to overseas suppliers on the basis that the company was the manufacturer of the specialised equipment. The items purchased were verified as having been received and properly brought to account.

981. Amounts totalling \$1.354M were expended on the purchase of three Microscope Binocular four objects, fifteen IV Drip Stands, fifty Blood Pressure Apparatus, fifteen Glucometer machines and a narcotic safe. However, it was observed that a cheque was written for payment in December 2005 but was only paid in April 2006, when the items were received. This is a breach of Section 43 of the FMA Act. As a result, the Appropriation Account was overstated by the amount of \$662,500. Nevertheless, these items were verified as having been received in 2006 and properly brought to account.

AGENCY 47 & DIVISION 516
MINISTRY OF HEALTH

Current Expenditure

982. The authorised staffing of the Ministry was 1,361 while the actual staff in place as at 31 December 2005 totalled 933, giving a vacancy rate of 68%. It is obvious that this level of vacancy 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.

Ministry's Response: The Head of the Budget Agency explained that this state of affairs was due to budgetary restrictions and that the Ministry was employing staff within certain categories on a contractual basis to alleviate the problem.

Recommendation: 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 ample numbers are in place to provide the level of internal control that is needed for adequate checks and balances. (2005/229)

983. 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 employees' 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 \$8.415M were reflected as unclaimed salaries for the period under review.

Ministry's Response: The Head of the Budget Agency explained that the Ministry did not receive the related Government Orders in a timely manner for the adjustments to be made to the payroll.

984. However, audit examination carried out on 15 February, 2007 revealed that the amount of \$8.415M which represents the net salary was refunded to the Accountant General.

985. The late notification of pay-change directives resulted in the deductions relating to the unclaimed salaries being paid over to the relevant agencies. In addition, expenditure would have been overstated by an undetermined amount.

Ministry's Response: The Head of the Budget Agency explained that letters and reminders were written to the relevant agencies requesting the recovery of deductions which were paid on behalf of employees who had resigned.

986. Up to the time of reporting, there was no evidence to indicate that recoveries were being made from these agencies for the period under review as well as during the years 2002 - 2004.

Recommendation: The Audit Office recommends that the Ministry collaborate with the relevant agencies to recover all overpayments made to them not only for period under review but also previous accounting periods of 2002-2004. (2005/230)

987. The salaries bank account № 3083 and the main bank account № 3079, which ceased to be operational with effect from January 2004, reflected overdraft balances of \$9.140M and \$1.208M respectively as at 31 December 2005.

Ministry's Response: 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.

988. As regards to bank account № 3083 a cheque for the payment of salaries was drawn from bank account № 3079 and should have been deposited into bank account № 3083 instead of bank account № 3079.

Ministry's Response: The Head of the Budget Agency explained that the Accountant General was written to have the adjustment cleared and follow up action will be taken to have the account closed.

Recommendation: The Audit Office recommends that the Ministry ensure that follow up action is taken to have the necessary adjustments made and have these accounts closed at the earliest. (2005/231)

989. 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 № 3083 in December 1998. This amount was, however, not reflected on the bank statements.

Ministry's Response: The Head of the Budget Agency explained that although the account has become inactive the Bank of Guyana (BOG) was written to requesting that the amount be adjusted.

990. However, up to the time of reporting, no response was received from the Bank.

Recommendation: The Audit Office again recommends that in view of the time period involved that the Ministry file a losses report with the Finance Secretary for the loss to be written off thereby bringing closure to the matter. (2005/232)

991. The old main bank account № 946, which became inactive in July 1996, was overdrawn by \$102.899M as at 31 December 2005. This account was also not reconciled since it was established. A losses report was sent to the Ministry of Finance as recommended in my 2004 report, however to date there has been no response from the Accountant General's Department.

Recommendation: The Audit Office once again recommends that the Ministry file a losses report with the Finance Secretary to have the loss written off. (2005/233)

992. Amounts totalling \$789.186M were expended on Materials, Equipment & Supplies. Included in this figure are sums totalling \$722.157M which relate to the purchase of drugs of which \$179.038M represent purchases made from overseas suppliers while the difference of \$543.119M were expended on drugs purchased locally.

993. The following is an analysis of drugs and medical supplies purchased overseas valued at \$179.038M:-

Authority Limit	№ of Purchases	Amount \$'000
Below 250,000	6	476
Between \$250,000 - \$600,000	8	3,648
Exceeding \$600,000	21	174,914
Total	35	179,038

994. In relation to purchases exceeding \$600,000, twenty one purchases valued at \$174.914M were made from specialised agencies overseas on an approval which, had been granted by Cabinet in 1997. It could not however be determined whether Cabinet had authorised an extension for such approval to be used beyond that year. There was also adherence to Tender Board procedures for 8 purchases falling within the limits of \$250,000 - \$600,000.

995. The following gives a breakdown of drugs and medical supplies purchased locally:-

Authority Limit	№ of Purchases	Amount \$'000
Below 250,000	72	5,519
\$250,000 - \$600,000	15	7,254
Exceeding \$600,000	26	530,346
Total	113	543,119

996. In the first two categories, where purchases totalling \$5.519M and \$7.254M were made, the requisite authority limits were observed and approvals granted for the acquisition. However, the last category was based on an approval granted by Cabinet in 2003. Since such approval would have lapsed in that year it did appear that purchases valued at \$527.980M had not satisfied the condition set out in the Procurement Act 2003 and related Regulations.

Recommendation: The Audit Office recommends that the Ministry of Health:

- (a) ensure that where Cabinet and/or other adjudicating levels had given authority in a financial year for the execution of transactions, approvals should be sought for continuance of the authority if it becomes necessary to finalise the transactions initiated in a subsequent financial period. If, however, new transactions are undertaken, separate approvals should be sought in compliance with the Procurement Act 2003 and related Regulations;
- (b) advertise in at least one journal of wide international circulation dedicated to publishing international tendering for the supply of drugs and medical supplies and pre-qualify suppliers. The pre-qualified list should obtain the sanction of Cabinet. (2005/234)

997. Audit checks carried out revealed that vaccines valued at \$31.341M were received and properly brought to account in the records kept by the Maternal Child Health Department of the Ministry. However, supporting documents such as goods received notes, invoices, delivery notes and acknowledgement receipts were not attached to payment vouchers in relation to drugs valued at \$105.718M purchased locally.

Recommendation: The Audit Office also recommends that the Ministry reconcile and update the stores records to efficiently and effectively monitor the receipt of drugs purchased. (2005/235)

998. In 2004, an award was made to a local supplier for pharmaceuticals valued at \$20.751M. Although the full contract sum was fully paid in September 2004, supplies to the value of \$2.014M remained outstanding, up to the time of verification in March 2006. It was subsequently noted that the supplier made a delivery of drugs amounting to \$1.225M and refunded \$789,058 to the Ministry. Nonetheless, the fact that it was apparent that the Ministry was making prepayments, which may be to its detriment, is a reason for concern.

999. Amounts totalling of \$9.610M were expended on the Rental of Buildings. Test checks revealed the fourteen contractual agreements were entered into between the Ministry and the owners of the buildings and that the expenditure was properly incurred.

1000. Amounts totalling \$45.154M were expended on Maintenance of Buildings. The following gives a breakdown of the expenditure:-

Description	Amount \$'000
Extension to Regional Health Office Building - New Amsterdam	4,583
Extension to Charles Rosa School of Nursing	4,268
Electrical installation work to Linden Hospital	4,057
Extension to classroom dormitory for Nurses	2,000
Extension to Malaria Lab. VCS	1,308
Miscellaneous	28,938
Total	45,154

1001. A contract was awarded in the sum of \$4.583M to the lowest of three bidders as compared with the Engineer's estimate of \$5.876M for the extension to the Regional Health Office building by the NPTAB. As at 31 December 2005, the full amount was paid to the contractor.

1002. A contract in the sum of \$4.268M for the extension to the Charles Rosa School of Nursing was awarded to the lowest bidder by the NPTAB as compared with the Engineer's estimate of \$5.520M. A mobilisation advance of \$853,534 was paid to the contractor in November 2005. As at 31 December 2005, the full contract sum was paid to the contractor. However, there was no evidence to indicate that the mobilisation advance was recovered from the contractor. Physical verification revealed that the extension works to the Charles Rosa School of Nursing were not completed.

Recommendation: The Audit Office recommends that the Ministry take steps to recover amounts paid for works not executed by the contractor. (2005/236)

1003. The contract for emergency electrical work at the Linden Hospital Complex was awarded in the sum of \$4.057M to the Linden Electricity Company Inc. However, due to the nature of the works to be carried out, the Ministry was granted approval from the NPTAB for the waiver of tender board procedures. As at 31 December 2005, the full contract sum was paid to the Company.

1004. The contract for the construction of the classroom and dormitories for the Nurses at the old hospital New Amsterdam was awarded in the sum of \$3.359M to the lowest bidder as against the Engineer's estimate of \$4.237M by the NPTAB. As at 31 December 2005, amounts totalling \$2M were paid to the contractor.

Ministry's Response: At the time of reporting, the Head of the Budget Agency explained that the Ministry had encountered problems with the contractor and the work was not completed.

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that this project is completed. (2005/237)

1005. The contract for the extension to the Malaria Laboratory Vector Control Section was awarded in the sum of \$6.534M to the lowest bidder as compared with the Engineer's estimate of \$8.450M by the NPTAB. As at 31 December 2005, amounts totalling \$1.307M were paid to the contractor. At the time of reporting, the balance of \$5.227M was paid and the work was completed and physically verified.

1006. In relation to the modification of Permanent Secretary's Secretariat, Ministry of Health the contract was awarded in the sum of \$1.415M to the lowest bidder as against the Engineer's estimate of \$1.996M. As at 31 December 2005, an amount of \$979,138 was paid to the contractor. At the time of reporting, the full contract sum was paid and the works were physically verified.

1007. Amounts totalling \$5.373M were expended on Maintenance of Other Infrastructure. The following gives a breakdown of the expenditure:-

Description	Amount \$'000
Rehabilitation to vehicle park -Pharmacy Bond	1,961
Repairs to fence - Agricola Health Centre	135
Construction of fence - Government Pharmacy Bond	161
Weeding and Cleaning of Compound (Min. of Health and various locations)	3,116
Total	5,373

1008. The contract for the rehabilitation of Vehicle Park, Government Pharmacy Bond, Kingston was awarded in the sum of \$1.961M as compared to the Engineer's estimate of \$2.498M. An amount of \$392,126 was paid to the contractor as a mobilisation advance. As at 31 December 2005, amounts totalling \$1.912M were expended. At the time of reporting, a cheque for \$1.519M was still on hand. Physical verifications revealed that no work was done on this project. As a result, the Appropriation Account was overstated by this amount. In addition, the contractor was overpaid in the sum of \$392,126.

Recommendation: The Audit Office recommends that the Ministry take steps to recover the amount of \$392,126 paid to the contractor. (2005/238)

1009. Amounts totalling \$29.057M were expended on Local Travelling and Subsistence. Inter-Departmental Warrants totalling \$906,070 were issued to Regions № 2 and 9 to facilitate vector control workers to attend workshops in the Regions. Financial returns were received to support the expenditure incurred. The difference of \$28.151M was expended by Vector Control officers travelling to various Regions to perform checks on data collection for vector borne diseases.

1010. Amounts totalling \$60.690M were expended on Utility Charges as follows:-

Description	Amount \$'000
Electricity	45,110
Telephone	13,424
Water	2,156
Total	60,690

1011. Amounts totalling \$45.110M 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 \$45.066M, giving a difference of \$44,450.

Ministry's Response: The Head of the Budget Agency explained that the amounts on the payment voucher were greater than the amount of funds available resulting in the difference being reflected in the register, however at the time of reporting, the adjustment was made.

1012. Included in the amount of \$13.424M shown as telephone charges were sums totalling \$1.234M which related to charges for overseas telephone calls. There was also a difference of \$2.139M between the telephone register and the Account Analysis Report.

Ministry's Response: The Head of the Budget Agency explained that the amounts on the payment voucher were greater than the amount of funds available resulting in the difference being reflected in the register, however at the time of reporting, the adjustment was made.

1013. The amount of \$2.156M was 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 \$561,000 between the register and the Account Analysis Report.

Ministry's Response: The Head of the Budget Agency explained that the amounts on the payment voucher were greater than the amount of funds available resulting in the difference being reflected in the register, however, at the time of reporting, the adjustment was made.

1014. Amounts totalling \$61.998M were paid to five security firms. With the exception of two, the related contracts were not renewed for the year 2005.

Ministry's Response: The Head of the Budget Agency explained that covering approval for the two firms had been granted previously by Cabinet to perform such services.

1015. Amounts totalling \$134.296M were expended on Other Operating Expenses which cater for the treatment of the patients both locally and overseas. However, a detailed schedule of the patients treated was not submitted for audit examination. In the circumstances, it could not be determined whether the amounts expended were properly incurred for the purposes intended.

1016. Amounts totalling \$56.182M were expended on Training. The expenditure was used to cover costs for health workers who participated in several workshops held in the ten Administrative Regions on AIDS, Malaria, Diabetes, Filarial and Micro-biological and chemical testing, disease control and prevention and laboratory techniques.

1017. Amounts totalling \$22.075M were expended on Contributions to Local Organisation while the difference of \$53.144M were expended on International Organisation. An examination of the undermentioned expenditure revealed that the amounts were properly incurred.

Description	Amount \$'000
<u>Local</u>	
National Commission on Disability	4,100
Guyana Cancer Society	2,395
Guyana Red Cross	6,068
Guyana Responsible Parenthood Assoc.	6,251
Medical Termination Pregnancy Board	2,861
St John's Ambulance Brigade	200
David Rose School of the Handicap	200
<u>International</u>	
International Committee of the Red Cross	585
Caribbean Food & Nutrition Institute	9,325
Caribbean Environmental Institute	10,215
Caribbean Epidemiology Centre	15,870
Caribbean Regional Drug Testing Lab	7,887
Caribbean Health Research Council	4,670
Pan American Health Organisation	3,542
World Health Organisation	848
Caribbean Association of Medical Centre	202
Total	75,219

Stores and other Public Property

1018. An audit inspection of the Pharmacy Bond revealed the following unsatisfactory features:

- (a) Bin cards were not being updated promptly during the period under review;
- (b) Stock ledgers were not updated for a considerable period of time;
- (c) 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;
- (d) Verification of the stock received was done only when cartons are opened for issuing by the bond clerks;
- (e) 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
- (f) Expired drugs were not kept in a separate bond due to the shortage of storage space.

Capital Expenditure

Subhead 12 014 - Buildings (Health)

1019. The sum of \$25M was voted for (a) the completion of phase I of the vaccine storage centre - Georgetown, laundry and kitchen of Cheshire Home - Mahaica and malaria facility in Region 1 (b) construction of a cold room for storage of vaccines - Phase 2 (c) construction of a new storage block at the Material Management Unit and (d) construction of a malaria facility at Kurupung - Region No 7. Amounts totalling \$21.033M were expended as follows:

Description	Amount \$'000
Completion of cold room storage for vaccines - Phase 1	2,245
Work on laundry & kitchen - Cheshire Home	1,128
Malaria facility - Port Kaituma, Region No 1	1,516
Construction work of cold room for vaccine - Phase 2	4,864
Construction of new storage block - MMU, Kingston	5,483
House for malaria personnel - Region No 7	4,500
Rehabilitation of Doctors Quarters - Vryman's Erven	1,297
Total	21,033

1020. As can be noted, quarters at the Vyrman's Erven were rehabilitated. However, there was no evidence to indicate that approval was granted for a change in programme to undertake the works. The contract for the rehabilitation of the Doctors' Quarters Vryman's Erven, New Amsterdam was awarded by NPTAB to the lowest bidder in the sum of \$1.673M as compared with the Engineer's estimate of \$1.989M. As at 31 December 2005, amounts totalling \$1.297M were paid to the contractor. However, this expenditure could have been more appropriately charged to Doctor's Quarters - 12016 under which funds were available.

1021. A contract valued at \$7.572M for Phase I of the construction of cold room storage for vaccines was awarded in 2004 to the lowest bidder. As at 31 December 2004, amounts totalling \$4.302M were paid to the contractor and the in-completion works were rebudgeted for in 2005. During the year, amounts totalling \$2.245M were paid to the contractor bringing the total amount paid on the contract as at 31 December 2005 to \$6.547M. At the time of reporting, the works were not completed.

1022. In relation to the construction of laundry and kitchen at the Cheshire Home, a contract was awarded in 2004 by the NPTAB in the sum of \$9.823M. As at 31 December 2004, amounts totalling \$9.677M were paid to the contractor. There was an approved variation of \$982,220 giving a revised contract sum of \$10.805M. In 2005, amounts totalling \$1.128M were paid for works completed, bringing total payments made to the contractor to \$10.806M. At the time of reporting the works were completed.

1023. The contract for the construction of the malaria building in Region № 1 was awarded in 2004 in the sum of \$4.331M. Amounts totalling \$2.815M were paid to the contractor at the end of 2004. In 2005 a final payment of \$1.516M was paid to the contractor for works completed. Of the works completed a physical verification was not done, however, reliance was placed on the certificate of completion attached to the payment voucher.

1024. In relation to the construction of a cold room for storage of vaccines, a contract was awarded by the NPTAB to the second lowest bidder in the sum of \$8.852M without any reasons stated why the lowest bid was not considered. As at 31 December 2005, amounts totalling \$4.864M were paid to the contractor. The project entailed additional building works and the supply and installation of 5 air conditioning units and 30 KVA generator. According to the contract the generator should have been installed on a metal trestle on concrete base with all necessary pipe fittings and fuel tank. Physical verifications revealed that the generator supplied was not in accordance with the specifications. At the time of reporting the generator was not installed nor was it commissioned. The in-completion works were re-budgeted for in 2006.

1025. In relation to the construction of a new storage block, Kingston, the contract was awarded by the NPTAB to the lowest bidder in the sum of \$5.077M. Approval was granted for additional works to be carried out in the sum of \$406,800 giving a revised contract sum of \$5.483M. As at 31 December 2005, amounts totalling \$5.483M were paid to the contractor.

1026. In relation to the construction of the malaria building in Region No 7, an Inter - Departmental Warrant was issued to the Region in sum of \$4.5M. However, financial returns were not presented for audit inspection.

Ministry's Response: The Head of the Budget Agency explained that there was difficulty in obtaining financial returns from this outlying area; however, efforts were being made to obtain same.

Subhead 12015 - New Amsterdam Hospital

1027. In 2004, the contract for Phase I of the New Amsterdam Hospital was awarded to the third lowest bidder in the sum of \$6.885M. As at 31 December 2004, an amount of \$3.231M was paid as a mobilisation advance to the contractor and the in-completion works were re-budgeted for in 2005. As at 31 December 2005, amounts totalling \$2.558M were paid to the contractor bringing the total payments to \$5.789M.

1028. The amount of \$8M was voted for the Phase 2 of the construction of the fence at the new hospital in New Amsterdam. This contract was awarded by NPTAB to the lowest bidder in the sum of \$4.895M as compared with the Engineer's estimate of \$5.576M. As at 31 December 2005, amounts totalling \$4.033M were paid to the contractor. Up to the time of reporting in March 2007, the works were not completed and were re-budgeted for in 2006.

Subhead 12016 - Doctor's Quarters

1029. The sum of \$20M was voted for (a) the completion of doctor's quarters in New Amsterdam and (b) rehabilitation of doctor's quarters in various Regions. Amounts totalling \$17.555M were expended as follows:

Description	Amount \$'000
Construction of apartment building - medical staff NA	13,120
Construction of apartment building - (bottom flat) NA	3,673
Rehabilitation of Doctors' quarters - Vrymans Erven NA	335
Repairs of steps at Doctor's Quarters	427
Total	17,555

1030. In 2004, the NPTAB awarded the contract for the construction of an apartment building for medical staff in New Amsterdam to the lowest bidder in the sum of \$22.791M. As at 31 December 2004, the sum of \$15.1M was paid to the contractor. The works were re-budgeted for in 2005 and amounts totalling \$13.1M were paid bringing the total payments as at 31 December 2005 to \$28.2M. During the period under review, variation works in the sum of \$5.069M was approved by Cabinet via CP (2005) 12:2: H dated 8 December 2005 and the difference of \$245,000 was approved by the Head of the Budget Agency, giving a revised contract sum of \$29M.

1031. The contract for the construction of apartment building (ground floor) for medical staff of New Amsterdam Hospital was awarded by the NPTAB to the lowest bidder in the sum of \$3.673M as compared with Engineer's estimate of \$4.939M. As at 31 December 2005, the full amount was paid to the contractor.

1032. The contract for the rehabilitation of Doctors' Quarters Vrymans' Erven was awarded by NPTAB in the sum of \$1.674M to the lowest bidder as compared with the Engineer's estimate of \$1.989M. As at 31 December 2005, amounts totalling \$1.632M were paid to the contractor.

1033. The contract for the repairs to the steps at Doctors' Quarters, Mahaicony Hospital compound was awarded by the Ministerial Tender Board to the lowest bidder in the sum of \$426,750. As at 31 December 2005, the full contract sum was paid.

Subhead 24011 - Land and Water Transport

1034. The sum of \$10M was voted for (a) one 3 - ton truck for the Materials Management Unit (b) one 4 WD vehicle for Material and Child Health Department (c) one boat and engine for malaria programme. Amounts totalling \$9.853M were expended as follows:

Description	Amount \$'000
Purchase of one - 4 WD Vehicle	7,800
Purchase of one Motor-car	1,100
Purchase of one - outboard Motor	953
Total	9,853

1035. The contract for the purchase of one 4 - Wheel Drive enclosed canter was awarded by the NPTAB on 14 November 2005 to the sole bidder in the sum of \$7.8M. The contractual agreement stipulated that the supplier should deliver the vehicle within 9 months from the date of contract and the Ministry to make payment within 7 working days on receipt of the vehicle. Audit examination revealed that a cheque which was drawn on the 30 December 2005 to expedite the purchase was still on hand during the course of the audit. The vehicle was subsequently delivered in December 2006, one year later.

1036. The contract for the purchase of a re-conditioned motor car was awarded by Ministerial Tender Board to the lowest bidder in the sum of \$1.1M from among three bidders. As at 31 December 2005, the full amount of \$1.1M was paid to the supplier. The motor car was received and was marked to readily identify it as Government property.

1037. In relation to the purchase of an outboard motor the contract was awarded to the lowest bidder on the 21 December 2005 in the sum of \$953,000 by the NPTAB. As can be noted, funds were voted for the procurement of one boat and an engine.

Ministry's Response: The Head of the Budget Agency explained that the Global Fund, Malaria Programme had purchased 6 boats for the Department hence; there was no need to purchase a boat.

1038. As at 31 December 2005, an amount of \$953,000 was paid to the supplier for the outboard motor. At the time of reporting, the outboard motor was verified as having been received and properly brought to account.

Subhead 25018 - Office Furniture and Equipment

1039. The sum of \$1.5M was voted for the purchase of chairs, fans, fax machine, filing cabinets and desks. A Contingencies Fund Warrant was issued in the sum of \$3.414M for the purchase of additional equipment giving an increased allotment of \$4.914M. According to the Appropriation Account, amounts totalling \$4.532M were expended. Included in the amount expended are sums totalling \$2.016M which were utilised on the purchase of computers. The NPTAB awarded a contract for the purchase of the computers to the lowest bidder in the sum of \$1.422M whilst the Ministerial Tender Board adjudicated on eight purchases valued at \$3.031M and the system of quotations used in respect of one purchase valued at \$79,560 for the purchase of furniture and equipment. At the time of reporting, all of the furniture and equipment along with the computers were verified as having been received and brought to account.

Subhead 25019 - Equipment (Medical)

1040. The sum of \$12M was voted for the purchase of blood pressure apparatus, haemoglobin meter, dental chairs, solar refrigerators, clinical audiometer, ultra sound machines, infra-red lamps, infant scales, centrifuges, measuring boards and safety cabinets. A Supplementary Provision in the amount of \$82.106M was approved to purchase specialised equipment increasing the allocation to \$94.106M. According to the Appropriation Accounts, amounts totalling \$93.520M were expended. Included in this amount were sums totalling \$82.106M expended on the purchase of a Series 9800 Plus Digital Mobile C-arm Cardiac Platform. Cabinet Decision CP (2005 10:1:W) dated 28 September 2005 approved the procurement from a sole supplier in the sum of US\$400,000 (G\$82.106M). As at 31 December 2005, the full amount was paid to the supplier. At the time of reporting, the equipment was verified as having been received and located at the Cardiovascular Unit of the Georgetown Public Hospital Corporation. However, the equipment was not recorded or inventoried.

Subhead 25002 - Equipment

1041. The sum of \$3M was voted for the purchase of one generator for the Food and Drug Analyst Department. As can be noted, the generator was not purchased since the funds were inadequate and was re-budgeted for in 2006. However, a final payment of \$576,000 was paid to a supplier for a fluorometer. The equipment was verified as received and properly brought to account.

Subhead 44002 - HIS/AIDS

1042. An amount of \$280M was voted 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. According to the Appropriation Account amounts totalling \$230M were expended.

1043. 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 2005, the sum of \$230M was expended to develop and adopt National guidelines for STI's/HIV, strengthen laboratory for STI's/HIV/TB, improve and National Tuberculosis for Prevention and Control Program develop and implement and health Information System and carry out Home and palliative care for the Project. The Project has to date achieved the following objectives:

- (a) the development of the STI treatment guidelines;
- (b) revised program for the control of STI in Guyana;
- (c) the development of co-management strategy for HIV and TB, the revision of National TB program and the expansion to Regions 3,4, 6 and 10;
- (d) the development of national HIV/AIDS guidelines with other partners;
- (e) the development of the home based program module within the primary care sector, and
- (f) the development of training programs at UG and nursing schools.

Subhead 44003 - Nutrition Programme

1044. The sum of \$215M was allocated for (a) promotion of exclusive breastfeeding through the training of a primary health care workers (b) provision for the reduction of anaemia and (c) provision for institutional strengthening. According to the Appropriation Account, amounts totalling \$82M were expended.

1045. The Project is funded by the Government of Guyana and the Inter-American Development Bank (IDB) under loan Agreement № 1120/SF- GY and is subject to separate reporting and audit. The Project became eligible for funding in November 2003. The Project was last audited up to 31 December 2005.

AGENCY 48 & DIVISIONS 545 & 546
MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

Current Expenditure

1046. An examination of the Unpaid Salaries Register revealed that net salaries totalling \$3.979M was refunded without the related deductions. At the time of reporting, there was no evidence that the deductions were recovered from the relevant agencies.

Ministry's Response: The Head of the Budget Agency explained that despite written requests, the Ministry was experiencing difficulty in recovering the deductions from the Guyana Revenue Authority and the National Insurance Scheme.

Recommendation: The Audit Office recommends that the Ministry aggressively follow up with the agencies with a view to recovering all overpayments made to them. (2005/239)

1047. The public assistance imprest bank account № 902, which ceased to be operational several years ago, was overdrawn by \$270.586M as at 31 December 2005. 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, in response to the 2004 Report, had explained that the Ministry had requested from the Ministry of Finance, a Supplementary Provision in the sum \$270.586M to clear the overdraft. At the time of reporting, the position remained the same.

Recommendation: The Audit Office recommends that the Ministry aggressively follow up with the Ministry of Finance with a view to clearing the overdraft on bank account № 902. (2005/240)

1048. An examination of the Register of Contributors to the National Insurance Scheme (NIS) for December 2005 revealed twenty eight instances where NIS numbers were not quoted, indicating that the employees might not have been registered with the Scheme.

Ministry's Response: *The Head of the Budget Agency explained that corrective action was taken to register all employees with the Scheme.*

1049. However, at the time of audit inspection in January 2007, the position remained the same.

Recommendation: 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. (2005/241)

1050. Amounts totalling \$7.343M were expended on Fuel and Lubricants. However, of the twelve serviceable vehicles under the control of the Ministry, log books were not provided for three vehicles. In the absence of log books, it could not be determined whether the journeys undertaken were properly authorised and whether effective control was exercised over the use of the vehicles.

Ministry's Response: *The Head of the Budget Agency gave the assurance that corrective action would be taken by the Ministry to ensure that log books are maintained for all vehicles.*

1051. During the period under review, the Ministry received a Toyota Prado motor vehicle from the United States Agency for International Development (USAID). However, there was no evidence that the value of the gift was brought to account in the records of the Ministry and that a return was submitted to the Ministry of Finance in order for the value to be reflected in the country's accounts as Miscellaneous Revenue.

Ministry's Response: *The Head of the Budget Agency explained that the Ministry was unable to determine the cost of the vehicle since an invoice was not received from USAID.*

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations regarding gifts received. (2005/242)

1052. A scrutiny of the records of the Ministry revealed that the vehicle which was assigned to the Trafficking in Person Department was not parked in the compound of the Ministry at the end of the day, as required by circularised instructions. Rather, the vehicle was parked at the home of the Head of this Department. A similar observation was made in relation to PHH 5962 which was also parked at the home of a driver.

Ministry's Response: The Head of the Budget Agency explained that the parking of the above mentioned vehicles was due mainly to Ministerial directives.

1053. Fuel continued to be purchased on credit from the Guyana Oil Company (GUYOIL). This practice is in breach of the financial regulations and/or circularised instructions, which do not provide for purchases to be made on credit. The Audit Office had recommended in its 2004 Report 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. At the time of reporting in January 2007, corrective action was taken by the Ministry to purchase all fuel by cash.

1054. Amounts totalling \$25.555M was expended on Security Charges. However, contractual agreements between the Ministry and two security firms were not provided for audit scrutiny. The Head of the Budget Agency had given the assurance that the contracts were available for audit scrutiny. The Audit Office was, however, not provided with the contracts, despite several repeated requests.

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to locate the contracts in order to facilitate audit examination. (2005/243)

1055. 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.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations regarding the maintenance of sectional inventories. (2005/244)

1056. The operations of the stores at Head Office, 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 134 items of stock at stores located at the Mahaica Hospital and the Palms, revealed discrepancies in respect of fifty four items when comparison was made with the stock records. In thirty four instances there were shortages.

Recommendation: The Audit Office recommends that the Ministry investigate these discrepancies and on completion inform the Audit Office so that follow up checks can be carried out. (2005/245)

1057. In my previous reports, mention was made of the failure of the Ministry to reimburse the old age pension and public assistance imprest bank account № 3039 with an amount of \$91.3M. The Audit Office had recommended that the Ministry in collaboration with the Accountant General's Department take appropriate measures to reimburse the account with this amount so that the full imprest sum of \$130M can be surrendered to the Consolidated Fund and the account be closed. At the time of reporting, the position remained the same.

Ministry's Response: The Head of the Budget Agency explained that the Deputy Accountant General was mandated to pursue the matter and the Ministry was not in receipt of further information regarding the progress made in closing the account.

Recommendation: The Audit Office again recommends that the Ministry aggressively follow up with the Accountant General's Department with a view to closing account № 3039. (2005/246)

1058. The contract for the printing of 38,000 old age pension books and 38,000 public assistance coupon books was awarded by the NPTAB in the sum of \$2.059M. As at 31 December 2005, the full amount was paid to the supplier. The Field Auditor and the Director of Social Services were responsible for receiving the books, which were delivered to the Ministry in nine batches over a period of seven weeks.

1059. The books were uplifted from the stores upon request, recorded in a register and placed in a safe located in the office of the Chief Social Worker. The books were then distributed to the Social Security Officers based on requests made on Issue Sheets, duly 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.

1060. 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 in place for the receipt and issues of the books to pensioners and other individuals. In addition, 400 public assistance coupons books which were returned to the Stores were not subject to store keeping procedures as outlined in the Stores Regulations.

Ministry's Response: The Head of the Budget Agency gave the assurance that every effort would be made to ensure full compliance with the Stores Regulations.

1061. In my previous 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 position remained the same since the Police were still investigating the matter.

1062. Amounts totalling \$968.853M were expended on Old Age Pension and Social Assistance. However, this amount does not include payments totalling \$12.868M made to the Guyana Post Office Corporation for service fees for the period under review.

1063. Amounts totalling \$29.392M were expended on Subsidies and Contribution to Local and International Organisations. The following is a breakdown of the payments made:

Description	Amount \$'000
Board of Industrial Training	9,208
Guyana Relief Council	4,000
Drop in Centre	3,000
International Labour Organisation	2,000
Help and Shelter	1,040
Dharm Shala	1,000
National Committee for Women	1,000
Labour Market Information System	900
International Association of Social Security	844
Thirty six charitable and needy organisations	6,400
Total	29,392

1064. The amounts were verified as having been received by the respective agencies and were in conformity with the allocations approved by the National Assembly.

Capital Expenditure

Subhead 12068 - Buildings

1065. An amount totalling \$10M was allocated for the rehabilitation of the office at New Amsterdam, the probation office at Whim and the kitchen at the Palms. Amounts totalling \$9.248M were expended as follows:

Description	Amount \$'000
Construction of reservoir and trestle at New Amsterdam	1,357
Rehabilitation of Probation Office at Whim	3,433
Rehabilitation of kitchen at Palms	3,333
Consultancy Service	1,125
Total	9,248

1066. In relation to the construction of the trestle and reservoir at the New Amsterdam Office, the two contracts were awarded in the sum of \$1.357M to the sole bidder. As at 31 December 2005, the full amount was paid to the contractor. The works were completed and physically verified.

1067. The contract for the rehabilitation of the Probation Office at Whim Corentyne was awarded to the lowest of six bidders in the sum of \$3.729M. As at 31 December 2005, amounts totalling \$3.433M were paid to the contractor. The works were completed and physically verified.

1068. In relation to the rehabilitation works at the Palms, the contract was awarded to the lowest bidder in the sum of \$3.413M. As at 31 December 2005, amounts totalling \$3.333M were paid to the contractor. The works were completed and physically verified.

Subhead 24028 - Land Transportation

1069. The sum of \$3.200M was provided for the purchase of one canter truck for the Palms. A Supplementary Provision in the sum of \$6.123M was approved for the purchase of a vehicle and this increased the allocation to \$9.323M. Approval was also given for the utilisation of savings totalling \$900,000 to purchase a motor car for the Ministry. Amounts totalling \$9.256M were expended to purchase a Toyota Canter Truck that cost \$2.2M, a Toyota Motor Car valued at \$933,000 and a Toyota Fortune Jeep which cost \$6.123M. The items purchased were verified as having been received. However, they were not inventoried.

Subhead 25060 - Office Equipment

1070. The sum of \$1.1M was provided for the purchase of office equipment including fans, filing cabinets, desks and chairs. Amounts totalling \$1.099M were expended to purchase electric kettles, desk, air conditioning unit, fans, filing cabinets, chairs, beds, refrigerator and UPS. The items purchased were verified as having been received, however they were not inventoried.

Subhead 25061 - Equipment

1071. An amount totalling \$3.5M was provided for the purchase of equipment including the purchase of industrial washing machines and freezers for the Palms and air conditioning units for the Ministry. Amounts totalling \$3.491M were expended to purchase equipment. The items purchased were verified as having been received, however they were not inventoried.

Division 546 – SIMAP

Subhead 19003 - SIMAP (PHASE 111)

1072. The sum of \$1.500 billion was voted to (a) improve physical infrastructure in nursery, primary and secondary schools (b) development of specific services to vulnerable groups (c) provision for socio-economic growth and development in poor communities and (e) 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.

1073. The Project commenced in 2002 and is of 4-year duration. As at 31 December 2005, amounts totalling \$642.674M were expended and the following works were completed:

- (a) Construction and rehabilitation of schools at Watooka, One Mile, Hampton Court, La Harmonie, Cornelia Ida, Enterprise, 47 Miles, Anarika, Lanaballi, Arakaka, Fall Top, Shieldstown, South Amelia's Ward;
- (b) Rehabilitation and extension of Hopetown, Wowetta, Kildonan, Hyde Park and D'Edward Multi Purpose Community Centres;
- (c) Construction of Nappi's Women's Centre, Multi Purpose Buildings at Potarinau, Farm, Bamia, and Woodlands/Expectation/Inverness;
- (d) Construction of Teachers' House at Great Falls, Baramita and Eclipse Falls Top; and
- (e) Rehabilitation of roads at East Canjie, Good Hope residential, Melanie South, Enmore Hope West residential, Good Success, Samaroo Dam, Pearl, Relief road and bridge, Stanley Town residential and Ocean Garden Area D.

AGENCY 51 & DIVISION 507
MINISTRY OF HOME AFFAIRS
(EXCLUDING POLICE)

Current Expenditure

1074. The authorised staffing of the Ministry was 1,444 while the actual staff in place as at 31 December 2005 totalled 1,063, giving a vacancy rate of 26%. It is obvious that this level of staffing would have an adverse effect on the operations of the Ministry, particularly because of the need to fill some senior supervisory positions and enhance the internal controls that are necessary to ensure adequate checks and balances.

1075. Fuel for the Guyana Prison Service was purchased on credit, but the required approval from the Finance Secretary was not obtained. This situation was compounded by the fact that there was also a failure to adhere to the requirements of the Procurement Act 2003 during the acquisition of this commodity.

Recommendation: The Audit Office recommends that the Guyana Prison Service, as directed by the Head of Budget Agency, take action to ensure that:

- (a) The approval of the Finance Secretary is obtained before any credit arrangements are secured; and
- (b) Systems are put in place to avoid future breaches of the Procurement Act 2003 and Regulation, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2005/247)

1076. In a related matter, a fundamental breach of procurement controls existed where the Storekeeper of the Guyana Prison Service was authorised to sign orders for the acquisition of goods, including fuels and lubricants. Personnel from the stores also prepared internal stores requisitions for each of the Prison Services eight departments.

Recommendation: The Audit Office recommends that the Guyana Prison Service take action, under the direction of the Head of Budget Agency, to segregate the duties of Storekeeper from any responsibility related to the ordering and/or procurement of goods. (2005/248)

1077. Among the fuels and lubricants purchases were gasoline approximating 13,750 litres, which was valued at \$1.760M that had been uplifted in containers. The utilisation of this fuel could not be traced to any record.

Recommendation: The Audit Office recommends that the Guyana Prison Service, under the direction of the Head of Budget Agency, investigate the circumstances leading to the fundamental breach of stores accounting procedures, which requires the maintenance of records to substantiate the issues and utilisation of items of stock. (2005/249)

1078. In expediting financial transactions related to the procurement of goods, it was noted that the Central Accounting Unit of the Guyana Prison Service made payments to suppliers in advance of the delivery of goods. A sample of twenty-five transactions, on a scale ranging from two weeks to six months, revealed that delivery took an average of two months to be effected. The fact that such a system could lead to irregularities needs not be underscored, but it did appear that the practice amounted to interest free short-term financing of suppliers, which in effect is not an acceptable practice.

Recommendation: The Audit Office recommends that the Guyana Prison Service, under the direction of the Head of Budget Agency, put systems in place to ensure that payments for the acquisition of goods be made only upon verification of suppliers ability to deliver related orders. (2005/250)

1079. There were four instances amounting to \$1.866M where the receipt of janitorial and cleaning supplies was omitted from the “Goods Received Book”. The receipt of the items was however validated by reference to goods received notes. Nonetheless, the absence of complete stores accounting for the purchases amounted to a breach of the established systems and was reflective of the failure of related supervisory controls. Log books for vehicles under the control of the Ministry’s secretariat were not properly maintained, in that, odometer readings, dates of journeys and purpose of the journeys, including time departure and return were not recorded. This was compounded by the fact that there was no evidence to suggest that journeys undertaken were authorised by responsible officials as such signatures were not affixed to the log books examined. In the circumstances, it could not be determined whether effective control was exercised during the period over the use of the Ministry’s vehicles.

Ministry’s Response: The Head of the Budget Agency indicated that immediate corrective action was taken to include all relevant information the log books.

Recommendation: The Audit Office recommends that, notwithstanding the corrective action initiated by the Head of Budget Agency, the Ministry of Home Affairs should institute measures to ensure that all vehicles under its control are properly monitored and appropriate measures put in place to guarantee that there is proper documentation of all vehicular transactions and related approvals in log books. (2005/251)

1080. In relation to Maintenance of Infrastructure, the sum of \$7.783M was expended, as follows: -

Description	Amount \$’000
Purchase of building materials	6,012
” ” ” electrical items	806
Construction of parking lot	605
Cleaning and repairing premises	360
Total	7,783

1081. The building materials of \$6.012M were to satisfy the respective requirements by the Guyana Prisons Service and Guyana Fire Service for stock valued at \$5.632M and \$379,720. The materials were all acquired on the approval of the Head of Budget Agency. Nonetheless, an examination of the expenditure revealed instances of apparent subdivision to avoid approval at the higher level. The following are examples: -

Date	Description	Amount \$
21.09.2005	Cement, Georgetown Prisons	88,000
21.09.2005	Cement, Timehri Prison Fence	249,730
29.09.2005	Cement	247,430
Total		585,160
31.08.2005	Steel, Timehri Prison Fence	219,220
05.10.2005	Steel, Timehri Prison Fence	247,420
Total		466,640
03.08.2005	Chain Link Fencing, Timehri Prison Fence	232,000
05.10.2005	Chain Link Fencing, Timehri Prison Fence	236,000
05.10.2005	Chain Link Fencing, Timehri Prison Fence	232,000
Total		700,000

1082. Amounts totalling \$105.827M were expended on Other Operating Expenses, as follows: -

Description	Amount \$'000
Purchase of dietary items	91,544
Other expenses	8,366
Purchase of refreshment and meals	4,779
National & other events	1,138
Total	105,827

1083. In relation to the acquisition of dietary items, a sum of \$52.703M was expended on the purchase of supplies, such as, fresh vegetables, fruits, fish, meat, sugar, rice, flour, garlic, onions, cornmeal, sago and milk powder for the Georgetown Prisons. A scrutiny of related payment vouchers revealed eighteen instances valued at \$3.750M that were not supported by documentation. In the circumstances, it could not be determined whether in these instances value was received for money spent.

1084. Further, a dietary scale was provided for the feeding of inmates of the Georgetown Prisons. However, this scale was not strictly adhered to in the daily feeding regimen of prisoners.

As a result it was difficult to determine whether purchases of dietary items were commensurate with the inventory of prison inmates, during the financial period.

1085. With the exception of the purchases of sugar and flour valued at \$6.456M that had been acquired from state controlled agencies, the awards for supplies had satisfied procurement regulations.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Procurement Act and Regulations regarding tender procedures and competitive bidding. (2005/252)

Capital Expenditure

Subhead 12006 - Buildings (Prisons)

1086. The allocation of \$25M includes (a) the rehabilitation of facilities at Georgetown Prisons and Timehri (b) completion of facilities at Georgetown Prisons and Timehri (c) renovation of Medex Quarters at Georgetown (d) construction of facilities at Georgetown and Timehri (e) replacement of cell locks and doors at Georgetown prisons and (f) payment of retention. Amounts totalling \$21.585M were expended, as follows: -

Description	Amount \$'000
Rehabilitation of bachelor's quarters, Timehri	6,497
" " " " Infirmery Block – Georgetown Prisons	4,740
" " " " old kitchen at Georgetown Prisons	2,722
Purchase of building materials for Timehri & G/T Prisons	4,141
Purchase of cell locks	2,474
Consultancy services	506
Retention	505
Total	21,585

1087. As can be noted no work was done to the Medex Quarters at Georgetown Prisons and this was not included in the programme for 2006.

1088. In 2004, the NPTAB awarded to the lowest of nine bidders the works on phase 1 of the rehabilitation of the bachelor's quarters at Timehri. The agreed contract price was \$4.448M. During that year, sums totalling \$4.226M were expended from the proceeds. The second phase was awarded during 2005 to another contractor, who was the lowest of eight bidders, in the sum of \$5.968M. An approved variation of \$826,400, revised the contract sum to \$6.795M. As at 31 December 2005, the sums totalling \$6.497M was disbursed for works completed.

1089. Also in 2004, the NPTAB awarded phase 1 of the rehabilitation of the Infirmery Block at Georgetown Prisons to the lowest bidder in the sum of \$2.724M and by the end of that year sums totalling \$2.588M were expended on the works. In 2005 the NPTAB then approved of the same

contractor to continue on the second phase at a contract price of \$2.994M, based on a recommendation of an Evaluation Committee. It was however noted that this bid was the highest and the reason given was that the contractor had successfully completed phase 1. The reason given was deemed to be inadequate, particularly because it did not deal with the abilities of the other six bidders, whose bids ranged from \$1.103M to \$2.865M. It is noteworthy that engineer estimate was \$2.850M. However, later that year a variation in the sum of \$1.946M was also approved and this revised the contract sum to \$4.940M. Of the revised sum amounts totalling \$4.740M were paid for works completed. A physical verification of the works revealed that the works were completed.

1090. In 2004 the NPTAB awarded phase 1 of the rehabilitation of the old kitchen at Georgetown Prisons in the sum of \$3.011M and sums totalling \$2.860M were expended on the works. For the period under review, the NPTAB approved the same contractor to continue on phase 2 of the project to in the sum of \$2.865M against an Engineer's estimate of \$3.518M. It is noteworthy that the contractor was again the highest of seven bidders, but had received the blessing of an Evaluation Committee based on the successful completion of phase 1. There were, however, no reasons why the other bidders were overlooked. Nevertheless, as at 31 December 2005, amounts totalling \$2.722M were paid to the contractor. The completed works were physically verified.

Subhead 12007 - Police Stations and Buildings

1091. The amount of \$141M includes (a) Construction of police station at Sophia; (b) Rehabilitation of police stations at Alberttown, Providence, Cove & John, Wales, Mabaruma, Wismar, Mahdia, Charity, Central New Amsterdam, № 51 Corentyne, Den Amstel, Eteringbang, Suddie, Morawhanna, Acquero, Ruimveldt and Marine Wharf; (c) Establishment of outposts at Bara Cara – Canje, Long Creek and Mabura Hill; and (d) payment of retention. A Supplementary Provision of \$46.100M was approved for the construction of Grove/Diamond and Fort Wellington Police Station, giving a revised allocation of \$187.100M. The sum of \$184.095M was expended, as follows: -

Description	Amount \$'000
Construction of five police stations	86,946
Rehabilitation of nineteen police stations buildings	86,860
Consultancy and Design fees	7,169
Retention	3,120
Total	184,095

1092. The works undertaken did not include programmed rehabilitation works at Central New Amsterdam, Morawhanna and Marine Wharf. The outposts at Bara Cara - Canje, Long Creek

and Mabura Hill were also not established. It was also noted that provision was not made in the 2006 budget to undertake these works.

1093. During the period, amounts totalling \$86,946M were expended on construction works on the five police stations, as follows: -

Description	Contract Sum \$'000	Amount Paid \$'000
Sophia Police Station	34,226	31,234
New Fort Wellington Police Station	21,923	20,827
Diamond/Grove Police Station	28,201	20,377
Marine Police Station	16,890	11,243
Bartica Police Station	17,128	3,265
Total		86,946

1094. The works on the Sophia Police Station commenced in 2004 and during that year \$8.693M was expended. During the current reporting period and based on a Cabinet “no objection” for the contractor to continue on the second phase a contract for \$19.513M was awarded. Two subsequent variations were approved for works not previously included in the original contract. These increased the contract price to \$34.226M. As at 31 December 2005, the contractor received amounts totalling \$31.234M for completed works. The works were completed and physically verified.

1095. The NPTAB awarded the construction of the New Fort Wellington Police Station to the second lowest of twelve bidders in the sum of \$21.923M. The Engineer’s estimate was \$25.072M. The lowest bid of \$20.269M was considered unrealistic, although only 8% below the awardee. Nonetheless, sums totalling \$20.827M were expended on the contract.

1096. With regards to the construction of the Diamond/Grove Police Station, the NPTAB awarded the second lowest of thirteen bidders in the sum of \$24.721M. The Engineer’s estimate was \$30.323M. Two variations totalling \$3.480M was subsequently approved, revising the contract sum to \$28.201M. The lowest bidder of \$23.629M was disqualified because he lacked diligence and worked slow on a previous contract. As at 31 December 2005, the contractor received sums totalling \$20.377M for works completed.

1097. In 2004, the NPTAB awarded the first phase of Marine Police Station to the lowest bidder in the sum of \$7.280M against the Engineer’s estimate of \$7.144M and during that year amounts totalling \$2.782M were expended. The project continued in 2005 and a further \$4.133M was disbursed.

1098. For the period under review, the NPTAB approved Phase II of the contract for Marine Police Station to the same contractor in the sum of \$9.610M. The Engineer’s estimate was

\$10.887M. A variation in the sum of \$2.733M was approved revising the contract sum to \$12.343M. For the period under review, the contractor received sums totalling \$7.110M. The work was 70% complete at the time of physical verification in March 2007 and confirmed with the specifications.

1099. With regards to the Bartica Police Station, the contract was awarded in 2004 to the lowest of five bidders in the sum of \$17.128M, while the Engineer's estimates amounted to \$18.703M. As at 31 December 2004, the contractor received sums totalling \$13.863M. For the period under review, the contractor was paid the remaining amount of \$3.265M on the contract sum for works completed.

1100. The following police locations were rehabilitated during the period:

Description	Contract Sum \$'000	Amount Paid \$'000
Vigilance Police Station	11,543	9,680
Felix Austin Police College (Berbice)	8,069	7,666
Acquero Police Station	6,863	6,594
Madhia Police Station	9,840	6,096
Mabaruma Police Station	6,312	5,434
Felix Austin Police College (Eve Leary)	4,886	4,737
Albertown Police Station	4,474	4,250
Nº 51 Police Station	4,530	4,228
Charity Police Station	4,236	4,024
Providence Police Station	4,428	3,992
Eteringbang Police Station	4,092	3,989
Ruimveldt Police Station	3,848	3,751
Aurora Police Station	3,768	3,660
Wales Police Station	3,646	3,553
Suddie Police Station	3,602	3,499
Admin. Building at Eve Leary	3,196	3,097
Wismar Police Station	3,610	2,666
Den Amstel Police Station	2,595	2,529
Cove & John Police Station	3,560	3,415
Total		86,860

1101. Except for Albertown Police Station, the awards were made to the lowest bidders. Albertown Police Station was awarded to the second lowest bidder in the sum of \$4.474M. The reason for overlooking the lowest bidder, who bid \$4.160M, was that the bidder was engaged in another contract and lacked capacity. Physical verification exercises conducted on the works revealed that with the exception of the police stations at Madhia, Mabaruma, Nº 51, Providence, Wismar and Felix Austin Police College at Berbice, which were incomplete at the time of the inspection in March 2007, the rehabilitation works, were completed.

Subhead 12008 - Fire Ambulances and Stations

1102. The allocation of \$25M includes the construction of fire station in Linden and renovation of New Amsterdam Fire Station. The amount of \$24.264M was expended, as follows: -

Description	Contract Sum \$'000	Amount Paid \$'000
Construction of Linden Fire Station	33,559	12,449
Rehabilitation of N/A Fire Station	11,022	10,453
Consultancy services	-	618
Supervision and design services	-	430
Retention for officer's quarter A & B	3,142	314
Total		24,264

1103. In 2004, the NPTAB awarded the contract for the Linden Fire Station in the sum of \$16.932M, against the backdrop of an Engineer's estimate of \$17.372M. During that year amounts totalling \$6.752M were expended for related works. A variation in the sum of \$16.627M was approved in 2005 and this revised the contract sum to \$33.559M. For the period under review, the contractor received sums totalling \$12.449M giving a total of \$19.201M paid to the contractor. At the time of reporting in March 2007 the building was 95% completed.

1104. Amounts totalling \$10.453M were expended on rehabilitation works to New Amsterdam Fire Station. Cabinet approved the contract to the most competitive of three bidders in the sum of \$11.022M. The Engineer's estimate amounted to \$14.5M. The contractor was paid sums totalling \$10.453M for the period under review. The payments to the contractor were in accordance with the terms and conditions of the contract and were based on certificates from the supervising consultant. Retention fees in the sum of \$314,236 were paid for rehabilitation works on Officers' Quarters A and B. The works were completed and physically verified.

Subhead 12009 - Buildings (Home Affairs)

1105. The amount of \$2.6M was allocated for the rewiring and repairs to the Ministry's head office building. Amounts totalling \$2.544M were expended, as follows:

Description	Amount \$'000
Repairs and rehabilitation to Ministry's building	2,255
Electrical works	199
Consultancy services	90
Total	2,544

1106. The NPTAB awarded the rehabilitation of the Ministry's building to the most competitive bidder in the sum of \$2.373M. During the period under review, amounts totalling \$2.255M were expended on the contract. The works were completed and physically verified.

Subhead 17002 - General Registrar's Office

1107. The amount of \$3.500M was allocated for the preservation and binding of records and purchase of equipment. Amounts totalling \$3.421M were expended on the following:

Description	Quantity	Amount \$'000
Preservation and binding of records	389	1,062
Cameras	2	806
Photocopier and stabiliser	1	580
Office equipment and furniture	2	518
Computers, printer & UPS	-	455
Total		3,421

1108. Tender Board procedures were observed in relation to the acquisition of goods and services and the items purchased were verified as having been received and properly brought to account in the Ministry's records.

Subhead 24004 - Land & Water Transport (Police)

1109. The amount of \$90M was allocated for the purchase of motor vehicles, boats and outboard engines. Supplementary Provision in the sum of \$195M was approved to acquire additional vehicles, which revised the allocation to \$285M. Amounts totalling \$284.309M were expended, as follows:

Description	Quantity	Amount \$'000
Motor cars	34	125,700
Double cab pick-up/land cruisers	27	86,336
Bullet Proof vehicles	5	29,499
Land Rovers	3	19,297
2 & 4 wheels motor cycles	7	10,419
Balahoo & fibre glass boats	6	5,662
Engines	4	3,708
Trucks	1	2,350
Flash lights with siren	4	1,338
Total		284,309

1110. The NPTAB awarded the contracts to the most competitive bidder for the above items purchased. The amounts expended were verified and the items were received and properly brought to account. However, it was observed that one double cab pick-up valued at \$2.700M was not yet received at the time of reporting in March 2007.

Ministry's Response: The Head of the Budget Agency explained that the vehicle was with Customs waiting to be cleared.

Subhead 24005 - Land Transport (Home Affairs)

1111. The sum of \$3.5M was approved for the purchase of one vehicle for monitoring mining activities and trafficking in persons. Amounts totalling \$3.375M were expended on the purchase of one Toyota Hilux Surf vehicle, which was awarded by the NPTAB to the most competitive bidder. The vehicle was received and properly brought to account.

Subhead 24006 - Land & Water Transport (Fire)

1112. The amount of \$19M was allocated for the purchase of one land rover with appliances. A Supplementary Provision of \$40M was approved to facilitate the purchase of fire tenders, which revised the allocation to \$59M. Amounts totalling \$56.749M were expended, as follows:

Description	Quantity	Amount \$'000
Water Tender (Land Rover)	1	18,396
Fire Tenders	10	36,952
Bank charges & fees	-	1,401
Total		56,749

1113. The NPTAB awarded the contract to the most competitive bidder. The items purchased were received and properly brought to account.

Subhead 24007 - Land & Water Transport (Prisons)

1114. The sum of \$3M was allocated for the purchase of a truck. Amounts totalling \$2.995M were expended on the purchase of one truck, one motor cycle and fabrication of truck. NPTAB awarded the contract to the most competitive bidder for the purchase of the items. They were received and properly brought to account.

Subhead 25012 - Equipment & Furniture (Police)

1115. The provision of \$16M includes the purchase of beds, chairs, desks, photocopiers, freezers, wardrobe, vanities and filing cabinets. Amounts totalling \$15.823M were expended, as follows:

Description	Quantity	Amount \$'000
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Beds	220	5,639
Photocopiers	3	3,243
Computers	11	1,699
Refrigerators and freezers	9	1,081
Chairs	146	1,337
Desks	29	920
Filing cabinets	20	800
Fans	35	282
Gas stoves	6	243
Radios	7	196
Suites	2	135
Fax machines	4	128
Dinette sets	2	120
Total		15,823

1116. In every case, Tender Board Procedures were adhered to and the awards were made to the most competitive bidder. The requisite approvals were obtained for the purchases. However, supporting documents were not seen ten metal filing cabinets and twenty eight double bunk beds totalling \$1.268M. Nonetheless, the items purchased were verified as having been received and properly brought to account at the Quarter Masters Stores.

Subhead 26001 - Equipment (Police)

1117. The amount of \$105M includes the purchase of (a) communication, fingerprint, photographic, ballistic, forensic, traffic, security and musical equipment, (b) arms and ammunitions and (c) horses. Amounts totalling \$104.995M were expended, as follows:

Description	Amount \$'000
Surveillance equipment	24,262
Photographic equipment	22,275
Arms & ammunition	19,117
Communication equipment	11,711
Musical instruments & freight charges	7,699
Tents & barriers	4,682
Dogs and stallions	4,363
Risograph, sewing and grinding machines	3,394
Paint & battery	2,359
Air condition units and electrical equipment	2,625
Construction of mast (G Division)	1,853
Office equipment and filing cabinets	655
Total	104,995

1118. The purchases were awarded by the NPTAB to the most competitive bidder. With the exception of fourteen musical instruments valued at \$7.199M, which had not been received from the suppliers, the items were accounted for in the books.

1119. A quantity of arms and ammunitions were still outstanding. In respect of the years 2003 and 2004 the supplier was still to deliver quantities valued at \$6.330M and \$1M, respectively. For the period under review, purchases valued at \$8.700M had had to be delivered. The following are details: -

Description	Quantity	Amount \$'000
Atomic Absorption spectrophotometer	1	3,030
Grenades, shells & flares	170	1,740
MTSL shell	1	1,314
Stallions	2	1,022
Ammunition	9,350	754
Infrared spectrophotometer	1	500
Crash barriers	20	340
Total		8,700

1120. With regards to outstanding ammunition for the years 2003 and 2004, the items were not yet received up to the time of reporting in March 2007.

Ministry's Response: The Head of the Budget Agency explained that the supplier is still having serious problems in shipping the items to Guyana and steps will be taken to have the money refunded.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to ensure that the Supplier refund the outstanding amounts to the Ministry for items not supplied. (2005/253)

Subhead 26002 - Communication Equipment (Fire)

1121. The sum \$2.8M includes the purchase of VHF repeaters, VHF mobile radio sets, base antenna, antenna masts, battery chargers, VHF portable radio, portable radio chargers, portable radio batteries and public address system. Amounts totalling \$2.790M were expended on the purchase of the items, which were acquired from five local firms. The items were purchased from the most competitive bidder and the items were verified as having been received and properly brought to account.

Subhead 26003 - Tools and Equipment (Fire)

1122. The allocation of \$15M includes the purchase of delivery hoses, pumps and breathing apparatus sets. Amounts totalling \$14.921M were expended on the following:

Description	Quantity	Amount \$'000
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Protective suits	19	4,841
Delivery hoses	51	4,055
Water pump	1	3,276
Breathing apparatus	6	1,048
Dividing breeching	4	406
Wrench sets	8	292
Tool kits	5	262
Bank charges & shipping cost		741
Total		14,921

1123. The awards were approved by NPTAB to the most competitive bidder and the items purchased were verified as having been received and properly brought to account in the books of the Ministry.

Subhead 26004 - Other Equipment (Prisons)

1124. The provision of \$3M includes the purchase of intercom system, fax machine, Mechanical restraints and pressure pumps. A Supplementary Provision of \$2.4M and Contingency Advance of \$1.4M were approved to purchase fire pump and fire box for the Guyana Prisons Service respectively. The revised allocation was increased to \$6.8M. Amounts totalling \$6.661M were expended, as follows:

Description	Amount \$'000
7 pumps (portable, pressure and water)	2,985
Telephone system	1,054
1 Miller welder & cutting outfit	1,060
87 Hand and foot cuffs	628
2 Printers and 6 fax machines	462
1 Solar panel & quick cut	271
Miscellaneous (missing voucher)	201
Total	6,661

1125. The awards were made to the most competitive bidder and the requisite approvals obtained for the items purchased. However, the payment voucher and supporting documents were not presented for one payment totalling \$200,506. As a result, it could not be ascertained whether value as received for the amount expended and whether the item was received. Nevertheless, the items purchases were verified as having been received and properly brought to account.

Subhead 26005 - Agricultural Equipment (Prisons)

1126. The allocation of \$2M includes the purchase of brush cutter, power saw, soil rotavator and extension of pens. The full amount was expended on the purchase of three land tillers, five brush cutters, one power saw and purchase of materials for extension of pens. Tender Board Procedures were observed and the requisite approvals obtained. The items purchased were verified as having been received and properly brought to account.

Subhead 26006 - Equipment (Home Affairs)

1127. A sum of \$1M includes the purchase of air conditioning units, fire extinguishers, smoke detectors, surveillance cameras and installation of mercury lights. Amounts totalling \$0.969M were expended to purchase one surveillance cameras, one air condition unit, one smoke alarm, two fire extinguishers, four mercury lights and single phase electricity. The purchases had satisfied Tender Board Procedures and were approved. The items purchased were verified as having been received and properly brought to account.

Subhead 26007 - Office Equipment and Furniture (Fire)

1128. The sum of \$1M includes the purchase of chairs, air conditioning units, refrigerators, desks, filing cabinets and water coolers. Amounts totalling \$0.965M were expended on the purchase of two air condition units, three refrigerators, two waters coolers, three writing desks, two chairs suites and four metal fans. Tender Board Procedures were observed for the items purchased. The items purchased were verified as having been received and properly brought to account.

Subhead 26008 - Office Equipment and Furniture (Home Affairs)

1129. The sum of \$0.800M includes the purchase of filing cabinets, chairs, photocopier, desks, refrigerator and fans. The full amount was expended on the acquisition of two computers and related accessories, five filing cabinets, one printer, four fans, five filing cabinets and two UPS. As can be noted, the photocopier, desks and chairs were not purchased and were re-budgeted for in 2006. Tender Board Procedures were observed and the requisite approval received for the purchases. The items purchased were verified as having been received and properly brought to account.

Subhead 26009 - Police Complaints Authority

1130. The sum \$0.400M was budgeted for the purchase of typist chairs, desk, air condition unit, radios and electric meter. Amounts totalling \$371,000 were expended on the purchase of four typist chairs, one air conditioning unit, one computer with accessories, one scanner and six rechargeable lamps. The requisite Tender Board procedures were observed to enable the related purchases. However, change in programme approval was not seen for the computer. The items purchased were verified as having been received and properly brought to account.

Subhead 26042 - Community Policing Group

1131. The allocation of \$15M was approved for training, purchase of vehicles and equipment. Amounts totalling \$13.173M were expended on the following:

Description	Quantity	Amount \$'000
Single cab pick up	4	12,350
Computer and accessories	1	335
Air condition unit & installation cost	1	290
Fax machine & stabilizer	1	158
Executive chair	1	40
Total		13,173

1132. Tender Board Procedures were observed and the contracts were awarded to the most competitive bidders. The vehicles purchased were received and distributed to the Community Policing Groups in Region № 6 while the other items were received by the Ministry.

1133. An examination of the contract register revealed that it was not properly written up and maintained. With regards to consultancy fees, the register did not reflect the analysis of payments made to the consultants, which made it difficult and time consuming for the auditor to verify the amounts paid and balance due. The register also was not properly analysed for contract payments. Instances were seen where variation amounts and revised contract sums were omitted from the register, the contract dates were not entered, Tender Board references were not stated and all payments were not reflected among others. This record should be properly maintained, since it is the vital source of information for payment to contractors.

Recommendation: The Audit Office recommends that the Ministry make a special effort to ensure that the contract register is properly maintained and that all pertinent information is recorded therein. (2005/254)

AGENCY 51
MINISTRY OF HOME AFFAIRS
PROGRAMME 2 – GUYANA POLICE FORCE

Current Expenditure

1134. Including in the expenditure of \$680.005M under Benefits and Allowances, is an amount of \$231.831M, which was expended on the purchase of items for military kit, such as, uniform materials, boots, socks, ribbons shoes, musketry, belting and buttons. In addition, amounts totalling \$17.031M were expended on the purchase of bed sheets, pillowcases, mattresses and name tags among others. These were deemed inappropriate charges to the line item.

Police Force's Response: The Head of the Budget Agency explained that over the years items of military kit were budgeted for under Benefits and Allowances and this matter will be raised with the Ministry of Finance to have it resolved.

Recommendation: 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. (2005/255)

1135. The purchases of military kit also included ninety instances totalling \$7.944M, which were awarded by the Head of the Budget Agency. These purchases were subdivided to avoid the adjudication by Departmental Tender Board. The following are examples of the observation made:

Date	Voucher No	Description	Amount \$
14 March	1823	Purchase of raincoats	90,000
"	1824	" " "	90,000
"	1825	" " "	90,000
"	1826	" " "	90,000
17 March	1921	Purchase of rubber boots	89,655
"	1925	Purchase of rubber boots	85,500
"	1926	Purchase of " "	85,500
"	1928	Purchase of " "	85,500
"	1929	" " " "	85,500

Police Force's Response: The Head of the Budget Agency explained that this practice has since ceased and corrective action has been taken.

1136. 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 presented to the Audit Office.

Police Force's Response: The Head of the Budget Agency explained that the officer under investigation had died.

1137. An examination of the schedule of contributors to the National Insurance Scheme (NIS) revealed that one hundred and forty seven employees were without NIS numbers, indicating that these employees were not registered with the scheme. Despite the effective system which should have been in place for registering employees with the National Insurance Scheme, the amount of officers not registered has increased over five hundred percent for the period under review.

Police Force's Response: The Head of the Budget Agency explained that officers are being registered and the forms are at the National Insurance Scheme.

Recommendation: Since registration with the Scheme has implications for social security and other benefits, efforts should be made to ensure that these employees be registered with the scheme. (2005/256)

1138. The sum of \$151.558M was expended on Office Materials and Supplies. There were forty one instances where breaches of Tender Board Procedures were observed. Audit examination revealed that (a) Ministerial Tender Board approvals were not seen for five payments amounting to \$2.720M, (b) twenty eight payments valued at \$2.245M were subdivided to avoid the adjudication of the Departmental Tender Board and (c) eight payments totalling \$703,050, which exceeded the limit of \$600,000 should have had the approval of the NPTAB. In addition, nine payment vouchers valued at \$7.074M had no supporting documents attached to verify the accuracy and validity of the transaction.

Police Force's Response: The Head of the Budget Agency has explained that the apparent breach is regretted, however systems are in place to invite public tender for the items and to prevent any reoccurrence. In relation to: (a) he explained that this was an oversight, however efforts are being made to locate the vouchers and insert the Tender Board Approvals; (b) this practice has since ceased and approval will be sought at the appropriate level; and (c) vouchers were identified and supporting documents attached. However, with regards to (c) supporting documents were not provided for audit verification.

Recommendation: The Audit Office recommends that the Guyana Police Force adhere strictly to the requirement of the NPTAB. As far as possible, it should co-ordinate its purchases in such a manner so that adjudication is done at the appropriate level and that supporting documents are presented for audit examination. (2005/257)

1139. Amounts totalling \$134.287M were expended on fuel and lubricants. An examination of the fuel register revealed that it was not properly maintained resulting in discrepancies. There were differences between the physical stock and the fuel ledger and issue sheets and fuel register. Further, two instances were observed where fuel was issued and the vehicle numbers were not stated on the issue slip. In my previous report, it was mentioned 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. As can be noted, similar observations were highlighted in the 2004 audit report, which indicates that there continued to be weaknesses in accounting for fuel and lubricants.

Police Force's Response: Head of the Budget Agency explained that corrective action was taken to update the records.

Recommendation: 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. (2005/258)

1140. Of the 457 vehicles owned by the Force, one hundred and three vehicles including motor cycles were unserviceable and were recommended to be boarded. An auction sale was conducted in February 2007 and fifty eight vehicles including motor cycles were sold. However, of the remaining 354 vehicles, log books were not presented for 326 vehicles. 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. In addition, log books presented were not properly maintained as some were in a deplorable condition, had indecipherable handwriting and in several instances the persons authorising the journeys failed to affix their signature. There were also cases where some books were not written up for the entire period.

Recommendation: 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. (2005/259)

1141. The sum of \$68.556M was expended on the Rental and Maintenance of Buildings of which amounts totalling \$26.514M were expended on repairs to living quarters and \$42.042M were expended on repairs to police stations as follows:

Description	Contract Sum \$'000	Amount \$'000
<u>Repairs to living quarters:</u>		
Leonora Police Station	5,877	5,583
Charity Police Station	3,776	3,706
Mahaica Police Station	3,612	3,612
Senior Officer's Quarters	4,248	3,603
Anna Regina Police Station	3,324	3,324
Lethem Police Station	2,819	2,816
Springlands Police Station	5,491	2,600
Mc Kenzie Police Compound		923
Meadow Brook Block 11		224
Meadow Brook Block 1		121
Total		26,514

Description	Contract Sum \$'000	Amount \$'000	Total \$'000
<u>Repairs to Police Stations:</u>			

Lethem Police Station		5,211	12,414
Mocha Police Station		3,722	11,331
Blairmont Police Station		3,300	7,050
Kwakwani Police Station		185	6,255
Purchase of building materials	5,211		2,186
Janitorial and Cleaning Services	3,870		763
Repairs to TSU mess hall and kitchen	4,275		
Repairs to Abolition Areas, Brickdam Police Station			622
Rental of buildings			389
Repairs & rehabilitation –Abolition Area Western Barracks	6,843		320
Repairs to fence at Meadow Brook Compound	2,754		272
Repairs to Police Head Quarters roof			182
Construction of trestle at Brickdam Police Station			172
Repairs to Felix Austin Police College roof			86
Preparation and drawing plans			
Repairs to quarter master Stores			
Total			42,042

1142. Tender Board Procedures were followed for the adjudication of the contracts. They were awarded to the lowest bidder, except the contracts for Mocha Police Station and repairs to mess hall and kitchen at TSU, which were awarded to the second lowest bidder. The lowest bids of \$3.400M and \$5.239M respectively, were far below the Engineer’s estimates of \$4.026M and \$6.815M respectfully, which were considered unrealistic.

1143. With regards to the purchase of building materials, they were undertaken by two hundred and eighty eight payments totalling \$9.692M, which were under the limit of \$250,000. Four payments totalling \$1.640M were between the limits of \$250,000 to \$600,000. However, Ministerial approvals were only seen for two transactions totalling \$815,200.

1144. Amounts totalling \$660,788 were expended on repairs and rehabilitation to fence at Meadow Brook Compound and construction of trestle at Brickdam Police Station. However, the amounts expended were misallocated and should have been met from the line item Maintenance of Infrastructure. Nonetheless, the amounts expended were verified and the items purchased were received and properly brought to account.

Police Force’s Response: The Head of the Budget Agency explained that corrective action was taken to avoid any reoccurrence.

1145. Amounts totalling \$13.794M were expended on Maintenance of Infrastructure, as follows:

Description	Amount	Total
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	\$'000	\$'000
<u>Repairs to fences:</u>		
East a Penitence Police Station	3,005	
Timehri Police Station	2,287	
Felix Austin Police Complex	85	
Eccles Police outpost	684	
Special Branch	226	6,287
Purchase of building materials		3,362
Termite treatment		1,621
Weeding and cleaning		616
Consultancy cost		583
Cleaning sewerage at Police Stations		398
<u>Repairs to water trestles:</u>		
TSU Barrack Eve Leary	319	
TSU Guard Hut, Eve Leary	70	
Felix Austin, Police Complex	35	
Police Day Care	8	432
Services rendered at CID car shed		125
Supply of newspapers		80
Repairs to Lenora Bridge		57
Payment of salaries		56
Relocating Bartica Police Station		50
Extermination of bees		30
Purchase of electrical items		29
Towing vehicle		20
White washing fence at La Grange Station		9
Miscellaneous		38
Total		13,794

1146. Tender Board Procedures were followed for the purchase of building materials and award of contracts. However, it was observed that petty contracts were not recorded in the contract register, which made it difficult to determine petty contracts issued and amounts paid on the contracts. In addition, sums totalling \$2.419M were misallocated as follows:-

Description	Amount \$'000
Termite treatment	1,651

Consultancy services for capital works	583
Purchase of newspaper	80
Payment of salaries	56
Cost of towing vehicle to Vigilance Police Station	20
Purchase of electrical items	29
Total	2,419

Recommendation: The Audit Office recommends that the Guyana Police Force take appropriate measures to ensure that expenditures are met from the appropriate capital subhead and current line items. Also, systems should be put in place to have all petty contracts recorded in the contract register. (2005/260)

1147. Amounts totalling \$76.730M were expended on Vehicle Spares and Maintenance. It was observed that the maintenance costs of vehicles under the control of the Guyana Police Force continued to be high. Particularly, for the period under review, twenty eight vehicles incurred an average of \$580,855 in maintenance costs. Also, it was observed that approval was not seen for one payment totalling \$212,600, for servicing of several vehicles. In addition, there was misallocation of funds, where one payment totalling \$1.708M was expended on the purchase of fuel and lubricants. This amount should have been appropriately charged to fuel and lubricants line item.

1148. Sums totalling \$39.716M were expended on telephone charges for the Department's phones. However, it was difficult to determine the number lines owned by the Force and the persons they were assigned to. This information was not presented for audit examination, despite several requests made. An analysis of the expenditure revealed that overseas calls amounted to \$1.691M while \$6.131M was expended on cellular calls. Audit checks revealed that the overseas calls register was not properly written up with all pertinent information. As a result, it could not be determined whether recoveries were made for all private overseas telephone calls.

Police Force's Response: The Head of the Budget Agency explained that efforts are being made to update the registers.

Recommendation: The Audit Office recommends that the Guyana Police Force maintain its overseas calls register in a proper manner. Also, make sure that all pertinent information are recorded therein as early as possible to enable the Force to monitor all overseas calls and ensure that recoveries are made for all private calls. (2005/261)

1149. In relation to electricity charges, amounts totalling \$47.500M were expended. However, an examination of the register revealed that it was not written up for the months of January, May, July and September. This suggested that there was a breakdown in the record keeping system for

proper accountability. In addition, eighteen vouchers totalling \$24.586M were presented without any supporting documents attached. A similar observation was made in respect to water charges, where four vouchers totalling \$3.293M were presented without supporting documents attached. As a result, the completeness, accuracy and validity of the payments made could not be determined. Further, the water charges register was not properly maintained and pertinent information was omitted.

Police Force's Response: The Head of the Budget Agency indicated that efforts were made to update the registers and locate the supporting documents.

Recommendation: The Audit Office recommends that the Guyana Police Force make a special effort to obtain the necessary documentation in support of payments made. Also, update the electricity and water registers and ensure that the balances on both accounts are reconciled with the Account Analysis Report. (2005/262)

Other

1150. At the time of reporting, one hundred and eighty eight vouchers valued at \$188.162M were not presented for audit examination. In the circumstances, it could not be determined whether value was received for the sums expended. Also, there were ninety four vouchers totalling \$58.128M that had no supporting documents attached. As such, the completeness and accuracy of the expenditure could not be determined.

Police Force's Response: The Head of the Budget Agency explained that efforts are being made to locate the vouchers.

Recommendation: The Audit Office recommends that the Force make a special effort to locate these vouchers and supporting documents and have them presented for audit examination. (2005/263)

1151. An examination of the December 2005 bank reconciliation statements for the standing imprest №. 3035 revealed the following discrepancies:-

- (a) The bank reconciliation statements were not examined and certified by supervising personnel for the entire period under review;
- (b) Bank reconciliation statements were not prepared in a timely manner; and
- (c) Supporting documents to verify the amounts stated on the reconciliation was not provided for audit scrutiny.

Police Force's Response: The Head of the Budget Agency explained that efforts are being made to have the bank reconciliation statements certified and the bank reconciliation prepared on time.

1152. With regards to the Standing Imprest, two amounts totalling \$105,765 could not be verified as supporting documents were not presented for audit examination. A similar observation was made with regards to the Ordinary Imprest, which had an unexplained amount of \$7,180.

Police Force's Response: The Head of the Budget Agency explained that efforts are being made to have the query cleared.

Recommendation: The Audit Office recommends that the Guyana Police Force take steps to determine the reasons for the unreconciled differences and to have them cleared. (2005/264)

1153. An examination of the safe contents in November 2006 revealed that there were forty-five stale dated cheques on hand, totalling \$243,000. The cheques were dated from the 5 January 2005 to 22 December 2005.

Recommendation: The Audit Office recommends that the Guyana Police Force take steps to ensure that the cheques are updated and paid over to the respective payees. (2005/265)

1154. A stock count was carried out at the Quarter Masters Stores in November 2006 and the following discrepancies were observed:

- (a) Bin cards were not updated and bore no evidence of supervisory checks for the period under review;
- (b) Uniform materials were not stored in an orderly manner, which made it difficult to conduct the stock count; and
- (c) Stock items with the same description were not stored together. They were stored at different sections of the Stores, which made it time consuming and difficult to verify the items.

Police Force's Response: The Head of the Budget Agency explained that efforts are being made to update all bin cards and improve the Stores layout.

Recommendation: The Audit Office recommends that the Guyana Police Force put systems in place to ensure that the Stores is operated in an efficient manner in keeping with the Stores Regulations. (2005/266)

Other Matters

1155. It was also observed that the Departmental Tender Board (DTB) reference numbers and dates were omitted on the payment vouchers. As a result, it was difficult to match the DTB

awards with the related payments. In addition, there were 243 transactions totalling \$194.296M, for which the payment voucher numbers were omitted from the account analysis report. Also, two hundred and thirty one instances totalling \$79.196M were observed, where the description and payments voucher numbers were omitted from the account analysis report. These information are essential when conducting an audit to verify the completeness, transparency and accuracy of the transaction and it is of vital importance that the officer in charge of authorising the transaction in the IFMAS system ensure that all pertinent information are entered.

AGENCY 52 & DIVISION 514
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

1156. The actual staffing of the Ministry as at 31 December 2005 was 107 when compared to the authorised staffing of 161. This reflected a vacancy rate of 33.55%, 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.

1157. An examination of the register of contributors for National Insurance Scheme revealed that there were sixteen employees whose National Insurance numbers were not recorded therein. The register also bore no evidence of supervisory checks and no acknowledgement receipt was seen for the contributions of \$566,429 paid over for the month of June 2006.

Recommendation: 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 and that the records are checked regularly by the supervisor. It is also important to retain acknowledgement receipts since they serve as evidence of amounts paid over to the scheme. (2005/267)

1158. Audit checks revealed that the Ministry did not maintain log books for the two vehicles for the period under review. Further, another vehicle PHH 5882 was involved in an accident and a losses report was not filed with the Finance Secretary. However, at the time of reporting, this report was filed.

Recommendation: The Audit Office recommends that in order to exercise proper control over the use of vehicles, the Ministry should ensure that log books are maintained. (2005/268)

1159. A total of 201 new companies were registered and received certificates for the period under review. In addition, 3,401 applications were received for registration of business names, however, of these 330 business name applications were not seen. Further, 7,732 power of attorney, 1,222 miscellaneous deeds and 1,951 deed poll were filed for the period under review.

An examination of the relevant registers revealed that none bore evidence of supervisory checks for the period under review.

1160. With regards to trade marks, a total of 649 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 and 2003. Further, the processing register bore no evidence of supervisory checks.

Recommendation: The Audit Office recommends that the business names applications be located and submitted for audit and that all registers be checked by the supervisors. (2005/269)

1161. The State Solicitor Bank Account № 120 was not reconciled for the period under review and it was noted that banking was not done promptly. The cash book was also not properly written up in that the payments made were not recorded therein and the ledger was also not properly written up.

1162. As at 31 December 2005, the Public Trustee Bank Account № 270 reflected a balance of \$33.675M. An examination of the records for this account revealed that the receipt and deposit books for the period January to October 2005, cheque stubs for the period January to August 2005 and bank statement for the period January to November 2005 were not produced for audit examination. Further, the bank account was not reconciled for the period under review and banking was not done promptly. In addition, a ledger was not kept and the cash book which was not properly written up bore no evidence of supervisory checks.

1163. With respect to the Official Receiver bank account № 330, which reflected a positive balance of \$4.298M as at 31 December 2005, it was noted that this account was not reconciled for the period under review. Further, the deposit book, receipt book and bank statements for the period January to November 2005 were not produced for audit examination. In addition, it was noted that the cash book was not properly written up, bore no evidence of supervisory checks and banking was not done promptly and a ledger was not maintained.

Recommendation: The Audit Office recommends that as a matter of priority, the Head of the Budget Agency ensures that the cash books are properly written up, locate the missing records and reconcile the three bank account since bank accounts not being reconciled can lead to fraud and irregularities going undetected especially in view of the fact that banking was not done promptly. (2005/270)

1164. Further to the above, an amount of \$129,000 was incorrectly deposited into the Public Trustee bank account instead of the Consolidated Fund Account for the month of December 2005.

Ministry's Response: The Accountant explained that this was as a result of one deposit book being used to deposit revenues collected for Public Trustee fees and monies collected on behalf of Trustees.

Recommendation: The Audit Office recommends that separate deposit books should be used for banking and to have the amount of \$129,000 refunded to the Consolidated Fund. (2005/271)

1165. Four hundred and thirty six payments vouchers totalling \$76.816M were prepared and paid from these three bank accounts to various individuals. However, none of the vouchers were authorised and approved for payment by the Head of the Budget Agency or her representative. This matter was brought to your attention in my previous report.

Capital Expenditure

Subhead 1201500 - Buildings (Deeds Registry)

1166. The sum of \$1M was allocated for the tiling of the floor at the Deeds Registry, New Amsterdam. The entire amount was shown as expended to repair the Deeds Registry at the said location. The works were completed and physically verified.

Subhead 1500300 - Strengthening of the Registry

1167. The sum of \$18.853M was allocated for Institutional Strengthening of the Deeds Registry and Project Management. According to the Appropriation Account the sum of \$14.349M was expended.

1168. 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. A further extension was subsequently granted to June 2006. Financial statements were prepared and audited for the period ending June 2006.

Subhead 2501500 - Equipment (Deeds Registry)

1169. The sum of \$2.1M was voted for the purchase of air conditioning units and fire extinguishers. The entire amount was shown as expended as follows:-

Description	Amount \$'000
Provide and install air condition units	1,877
Fire extinguishers	216
Install heavy duty door	7
Total	2,100

1170. An examination of the payment vouchers and supporting documents revealed that the air condition units were purchased from the same supplier on the same date as shown below:-

Date	Contract №	Suppliers	Contract Sum
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			\$
02.6.05	19/05	Provide and install a/c units	875,000
02.6.05	21/05	Provide and install a/c unit	875,000
Total			1,750,000

1171. Further, it should be noted that the Ministerial Tender Board's limit for supplies is \$600,000. However, as can be noted from above the Ministry adjudicated on supplies in excess of that limit. Therefore, the two supplies mentioned above should have been adjudicated by the NPTAB and not the Ministerial Tender Board.

Subhead. 1201300 - Building (Legal Affairs)

1172. The sum of \$5M was allocated for the rehabilitation of roof and ceiling of the Ministry's building. The entire amount was expended as follows:-

Description	Amount \$'000
Repairs to the ground floor	2,049
Repairs to the first floor	889
Repair to the second floor	1,623
Miscellaneous Works	439
Total	5,000

1173. An examination of the above works revealed the following:-

- (a) Six contracts were awarded to repair the roof of the building to two contractors who were the lowest bidders respectively in all cases and details of which are shown below. It would appear that these contracts were subdivided so as to avoid adjudication by the NPTAB;

Date	Contract No	Contract Sum \$	Details
13.9.05	43/05	834,000	Repair to eaves of the northern half of ground floor.

22.9.05	49/05	854,600	Repair to eaves of the southern half of ground floor.
03.10.05	58/05	360,000	Guttering of eaves of the ground floor.
	Total	2,048,600	
04.8.05	41/05	441,000	Painting roof, ceiling and face of the second floor.
22.9.05	48/05	866,600	Repairs to eaves of the southern side of second floor.
05.10.05	59/05	315,000	Painting and guttering of eaves of the southern side of second floor.
	Total	1,625,600	

- (b) Further, the contracts for the above works were not advertised. Scrutiny of the Tender Board Minutes and bid documents revealed that whenever the contractors mentioned above were awarded contracts by the Ministry, the same other two bidders bid for work. The addresses and other contact information for these other two bidders were never stated on the bid documents. In addition, it is not sure what basis was used by the board to award the contracts since the Engineers' estimates were not stated in the tender board minutes and were not presented for audit.

1174. Two payment vouchers totalling \$439,600 were not located for audit. As a result we were unable to verify whether the amounts expended were properly approved, authorised and the necessary procedures were followed for the works executed there on.

Subhead 2401000 - Land and Water Transport

1175. No amounts were initially allocated for this subhead. However, a Contingencies Fund Advance warrant was approved in the sum of \$4.145M to purchase a state vehicle for a judge. The entire amount was shown as expended.

1176. An examination of the payment vouchers revealed that the vehicle was procured and registered in the Ministry's name, but was not recorded in the permanent stores records according to the stores regulations.

Subhead 2501600 - Furniture and /Equipment (Legal Affairs)

1177. The sum of \$2.5M was voted for the purchase of office furniture and equipment including air condition units. The entire amount was expended to purchase, install and repair air conditioners.

1178. Audit examination revealed the following:-

- (a) Four expense vouchers totalling \$1.549M and shown below to purchase air condition units, photocopier, chairs and tables were not submitted for audit scrutiny

As a result, we were unable to verify whether the items were received, brought to account and marked and whether the necessary tender procedures were followed; and

Payment voucher №	Supplier	Description	Amount \$'000
5200168	Laparkan	One Cannon Photocopier	330
5200528	Superior Eng	Supply and Install one AC	175
5200530	Starcom Office Furniture	Supply of chairs and tables	924
5200531	Superior Eng	Supply and install AC	120
Total			1,549

- (b) An amount of \$895,000 was expended for the purchase and installation of seven AC units. An examination of the contract with the voucher revealed that the amount of \$895,000 exceeded the Ministry's limit of \$600,000 for supplies. Therefore, this award should have been adjudicated by the NPTAB instead. In addition, there was no annotation on the voucher that the AC units were received and that the items were properly brought to account and marked.

Subhead 2501700 - Equipment (State Solicitor)

1179. The sum of \$0.700M was voted for the purchase of furniture and equipment such as computer, filing cabinets and fire extinguishers. The entire amount was expended to procure filing cabinets, computer, fire extinguishers and blank CDs. The items were verified as having been received and properly brought to account.

Subhead 1201400 - Supreme/Magistrate Court

1180. The sum of \$30M was voted for the renovation of (a) the Court of Appeal and the Judges quarters at New Amsterdam and construction of Magistrate Court at Fort Wellington. A Supplementary Provision of \$2.756M was approved taking the revised estimate to \$32.756M. According to the Appropriation Account amounts totalling \$12.080M were expended as follows:-

Description	Amount \$'000
Construction of Fort Wellington Magistrate's Court	8,604
Consultancy services	721
Other	2,755
Total	12,080

1181. No work was carried out in respect of Court of Appeal and the Judges' quarters at New Amsterdam for the period under review. However, the renovation of the Court of Appeal was rebudgeted for in 2006.

1182. The contract for the construction of the Fort Wellington Magistrate’s Court was awarded in the sum of \$18.015M in December 2005. As at 31 December 2005, amounts totalling \$8.603M were paid. Further, examination of the contract document and payment vouchers revealed that the actual commencement and completion dates were not stated. As such, we were unable to ascertain the duration of the project and consequently it was not possible to comment on the applicability of extension of time and liquidated damages.

1183. In addition, at the time of inspection in September 2006, the project was practically completed. Physical verification revealed that the carpentry work was not up to standard. The level of the finish for the carpentry and joinery section of the works was substandard and could be seen in the rough surface texture of sections of the floor, front stairs, first floor doors and some internal walls.

1184. A Contingencies Fund advance in the sum of \$2,755,684 was granted for the establishment of a commercial court with funding from an IDB grant. However, no documentation was provided to substantiate how this amount was expended. As such we were unable to determine what this expenditure represented.

Subhead 2501400 - Equipment (Supreme/ Magistrate Court)

1185. The sum of \$4M was allocated for the purchase of equipment such as currency counter, fans, desks, filing cabinets, shredder and safe. Amounts totalling \$3.982M were expended to purchase the above items.

1186. An examination of the various expense vouchers revealed that:-

- (a) There were no annotations on the vouchers that the items purchased were received and properly brought to account;
- (b) Amounts totalling \$3.185M were expended for the purchase of computer, transformers, furniture and rugs without an approved change of programme; and
- (c) Supplies were split in order to avoid tender board procedures. Separate expense vouchers for items purchased from the same supplier on the same day were prepared in order to keep the limit below \$250,000 since supplies above that amount would have required Ministerial Tender Board’s approval.

Date	Voucher №	Supplier	Item	Amount \$
05.5.25	5500583	Courts Guy. Inc.	Purchase of Furniture	98,899
05.5.25	5500584	Courts Guy. Inc	Purchase of Furniture & rugs	213,996

05.5.16	5500543	Micro Design Int.	Total	312,895
05.5.16	5500545	Micro Design Int.	Purchase of monitor	67,000
			Purchase computer system	236,000
			Total	303,000
05.5.11	5500498	Ivor Bundury	Purchase executive chairs	160,000
05.5.11	5500499	Ivor Bundury	Purchase executive desk	172,000
			Total	332,000

1187. Physical verification of the items purchased revealed that none of the above items were marked nor placed on the inventory.

AGENCY 53
GUYANA DEFENCE FORCE

Current Expenditure

1188. The salaries bank account № 688-306-0 had a closing balance of \$13.510M as at 31 December 2005. However, an examination of the reconciliation statements for the month of December 2005 revealed that there was an unreconciled difference of \$13.510M. In addition, the bank reconciliation statement was hand written and was not signed and certified by the respective officers. Further, five un-presented cheques totalling \$21,683 coming forward from 2003 were reflected on the reconciliation statement.

Recommendation: The Audit Office recommends that the Department put systems in place to have the bank reconciliation statements typed, signed and certified by the respective officers. It is also recommended that the Department ensure that stale dated un-presented cheques are cleared from the bank reconciliation statements as early as possible. (2005/272)

1189. It is a requirement for the salaries cash book to reflect a 'nil' balance as a control mechanism over payment of wages and salaries. However, an examination of the bank reconciliation statements for the period under review revealed significant computed cash book balances, at the end of the respective months, as shown below:-

Month	Amount \$	Month	Amount \$
January	756,531	August	5,993,664
February	402,193	September	1,501,057

March	234,526	October	670,203
April	232,526		
May	232,526		
June	295,007		

Recommendation: 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. (2005/273)

1190. Audit checks carried out on the salaries records revealed that the sums totalling \$578.946M were paid in cash for the period under review. It is a requirement by the computer base IFMAS systems to minimise cash payments for salaries and other emoluments.

Defence Force's Response: 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.

Recommendation: 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. (2005/274)

1191. The unpaid salaries account № 436 held at Bank of Guyana reflected a balance of \$15.217M, while the cash book showed a balance of \$8.465M as at 31 December 2005, which had accumulated over several years. For the year 2004, sums totalling \$4.733M were verified as having been paid over to the Consolidated Fund. However, the remaining amount of \$7.953M still remains outstanding for period under review. In addition, the reconciliation statements for the unpaid salaries account were hand written and were not certified by a supervising officer.

1192. 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. For the months of January, May and June one hundred and forty instances totalling \$9.052M were noted where unpaid salaries were refunded three weeks after the stipulated time. As a result of this weakness of internal controls, unpaid salaries were not refunded by the required time, which was not in keeping with the Regulations.

Defence Force's Response: The Head of the Budget Agency had explained that a plan has been approved to have all salaries deposited in personal bank accounts, where practical by the end of 2007.

Recommendation: The Audit Office recommends that the Department 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 therein. (2005/275)

1193. As mentioned in my previous report, the amount of \$14.690M, which was inappropriately utilised to meet Appropriation Account expenses, was not recovered from

subsequent appropriations. As a result, the expenditure was not reflected in the Country's accounts.

Recommendation: 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. (2005/276)

1194. Amounts totalling \$10.049M were expended under Drugs and Medical Supplies. Audit checks revealed that one hundred and fifty instances totalling \$2.600M were seen where amounts were expended on the purchase of spectacles, lab tests and drugs for members of the Guyana Defence Force. However, reimbursements were not received for all contributors of the National Insurance Scheme, who benefited from the Guyana Defence Force.

Defence Force's Response: The Head of the Budget Agency explained that this process is ongoing to have all claims submitted to the National Insurance Scheme for reimbursement.

Recommendation: The Audit Office recommends that the Guyana Defence Force take appropriate action to have all outstanding claims submitted to the National Insurance Scheme for reimbursement. (2005/277)

1195. Amounts totalling \$234.108M were expended on Fuel and Lubricants. An analysis of this expenditure showed that vehicles and aircraft utilised fuel amounting to \$75.819M and \$21.445M respectively, while the sum of \$10.272M was expended on cooking gas, coals and firewood. The difference of \$126.572M represents thirty five cheque orders, which were presented without payment vouchers and other supporting documents attached to them. This made it difficult to ascertain whether the amount of \$126.572M expended was properly incurred and brought to account.

1196. Amounts totalling \$39.676M were expended on the maintenance of vehicles. However, it was observed that the maintenance cost of vehicles under the control of the Guyana Defence Force were very high. For the period under review, thirteen vehicles incurred maintenance costs ranging from \$1.227M to \$577,675, with an average cost of \$865,957.

1197. Of the 98 vehicles and equipment in use by the Force, log books for 64 vehicles were not presented for audit examination. 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. It was observed that log books presented were not properly maintained. Journeys undertaken were not authorised, odometers reading were not recorded therein and there were also cases where some books were not written up for the entire period.

1198. Circularised instructions require that a historical record be kept of each vehicle to record the cost of maintenance. However, the 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 determine whether it was economical to retain or dispose of certain vehicles.

1199. In addition, forty seven payment vouchers totalling \$3.680M were not properly written up to show the vehicles numbers that spares were acquired for. As a result, the items purchased could not be verified with the authorised list of vehicles owned by the Guyana Defence Force. Also, eight cheque orders totalling \$1.912M were not cleared and eighteen payment vouchers totalling \$5.010M were not presented for audit examination. As a result, it could not be determined whether the amounts expended were properly incurred and the items received and brought to account.

Recommendation: The Audit Office recommends that the Department institute measures (a) to ensure that log books are properly maintained for all vehicles (except in certain cases); (b) introduce historical records for all vehicles and equipment; and (c) ensure that vehicles registration numbers are affixed to the payments vouchers when spares are purchased. (2005/278)

1200. Amounts totalling \$63.525M were expended on Other Transport, Travel and Postage. An analysis of the expenditure revealed that \$39.110M was expended on hiring of vehicles, even though the Force had a fleet of 98 vehicles in use. It was also observed, that the Force continued to hire two vehicles, which were mentioned in my 2004 report. In this regard, it was observed that twenty one instances totalling \$2.021M were paid for the hiring of the vehicles, which were owned by members of the force. Seventy seven instances totalling \$1.8M were seen where payments were made to one contractor for the hire of his vehicle, which indicates that competitive bidding was not used as a bases for the selection of the contract. In addition, five instances were observed, where the purpose of the hiring of vehicles was not stated on the payment document. This information should be stated on the voucher for completeness and transparency.

1201. Further, the Head of the Budget Agency approved payments after the services were executed. Twenty instances were observed for the hire of vehicles and eleven instances for the hire of charter flights. This observation indicated that written approvals were being sought after the services were rendered, which is not in keeping with the regulation.

Defence Force's Response: *The Head of the Budget Agency had explained that the hiring of vehicles owned by members of the Force has discontinued.*

1202. Also, approved standard rates were not seen for the hire of vehicles. As a result, it could not be determined whether the payments made were calculated using the approved rates.

Recommendation: The Audit Office recommends that the Guyana Defence Force comply with the Tender Board Regulations with regards to hiring of vehicles. Also, ensure that the relevant approvals were sought before services are rendered and present for audit verification an approved rate sheet, which should be approved by the relevant Tender Board. (2005/279)

1203. Amounts totalling \$42.602M were expended on Telephone Charges for one hundred and twenty three land lines and fifty two cellular phones. However, 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 \$1.088M were expended on the purchase of phone cards. Also, the sum of \$413,500 was utilised to purchase minutes for one hundred and forty six cell phones. Audit check revealed that the cell phone numbers were not listed on the authorised list provided by the Force and reasons for the purchases were not stated on the payment vouchers.

1204. Audit checks revealed that the electricity and water charges registers were not properly written up to include all payments made for the period under review. As a result, the registers did not reflect the full amounts expended.

Defence Force's Response: The Head of the Budget Agency had explained that efforts are being made to update the registers.

Recommendation: The Audit Office recommends that the Department take the necessary steps to have the electricity and water charges registers updated and reconciled with the account analysis report to ensure that the amounts expended are in agreement. (2005/280)

1205. 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. As at 31 December 2005, four hundred and eighty eight cheque orders totalling \$628.393M still remained outstanding.

Defence Force's Response: The Head of the Budget Agency had explained that efforts are being made to clear the outstanding cheque orders. He also explained that some of the 2004 records were destroyed by the flood.

Recommendation: The Audit Office recommends that the Department put systems in place to ensure that payment vouchers and supporting documents are submitted to the Sub-Treasury so that cheque orders can be cleared within the required time. (2005/281)

1206. The imprest bank account, which has an allocation of \$6.500M, was reconciled for the period under review. However, it was observed that fifty one advances totalling \$1.541M were outstanding at the time of the audit inspection in October 2006. In addition, officers were granted advances, even though the previous ones were not cleared.

1207. It was observed that eighteen vouchers totalling \$5.010M were not presented for audit examination. As a result, it was not possible to ascertain whether the amounts expended were properly incurred.

Recommendation: The Audit Office recommends that the Guyana Defence Force and the Sub Treasury Department make a special effort to locate the missing vouchers and have them presented for audit examination. (2005/282)

1208. A stock count conducted on the 26 September 2006, at the central stores at Base Camp Ayanganna revealed that there were differences between the stock ledger and the actual stock counted. Listed below are the following differences:-

Date	Items	Amount in stock ledger	Actual count	Differences
26.10.06	Milk powder	6,163 lbs.	5,063 lbs.	1,100 lbs.
“	Instant coffee	88 bottles	54 bottles	34 bottles
	Ketchup	403 “	115 “	288 bottles
	Free Breeze	4,265	177	4,088
	Ajax	16	0	16
	Toilet soap	111	0	111
	Foot powder	146	63	83
	Air refresher	88	0	88
	Dish washing liquid	143	2	141

Defence Force's Response: The Head of the Budget Agency had explained that all issue vouchers were not posted to the stock ledger, which resulted in the differences.

1209. It was observed that Internal Stores Requisition forms were not used for the issue of dietary items. Instead, a typed list was prepared for the items required and in many instances they were not approved and signed off by the relevant officers. In addition, all requisitions were not recorded in the stock ledger, which resulted in significant shortages.

Defence Force's Response: The Head of the Budget Agency explained that action has been taken to correct the queries and that vouchers were subsequently authorised.

Recommendation: The Audit Office recommends that the Guyana Defence Force investigate the shortages that were observed and put systems in place for proper accountability of stores items by observing the Stores Regulation for the receipt and issues of stores items and proper record keeping. (2005/283)

Capital Expenditure

Subhead 12001 - Guyana Defence Force

1210. The allocation of \$50M includes the completion of ammunition dump at Camp Groomes and rehabilitation of buildings at Timehri, Camp Ayanganna and Tacama. Amounts totalling \$49.798M were expended, as follows: -

Description	Amount \$'000
Purchase of building materials	23,252
Completion of three buildings at Camp Stephenson, Timehri	13,762
Final payments on 2004 contracts	4,154
Payment of incentive	3,750
Rehabilitation of four buildings at Camp Ayanganna	1,889
Repairs to two building at Coast Guard	878
Renovation to Hall and kitchen at Area Jats	831
Miscellaneous work	1,282
Total	49,798

1211. As can be noted, no work was done at Tacama and was re-budgeted for in the year 2006. Also, repairs to building at Coast Guard and renovation to hall and kitchen at Area Jats were executed.

1212. In relation to purchase of building materials, the sum of \$23.252M was expended on purchases of materials for Camp Groomes, Base Camp Stephenson and ammunition dump at Seweyo among others. However, it was observed that nine cheque orders totalling \$19.315M were presented for audit without payment vouchers and other supporting documents attached. As a result, it could not be determined if value was received for the amount expended and whether the items purchased were brought to account.

Recommendation: The Audit Office recommends that the Department make a special effort to locate these vouchers and supporting documents and present them for audit examination. (2005/284)

1213. In relation to the three buildings at Camp Stephenson, three contracts were awarded for the renovation of the medical centre, repairs to Officer's accommodation and rehabilitation of the CUPOCS building at Camp Stephenson. Two of the contracts were awarded by the NPTAB to the lowest bidders, while the third one was awarded by Departmental Tender Board (DTB). The contract for the renovation of the medical centre was awarded by the NPTAB in the sum of \$1.505M to the lowest of four bidders. The Engineer's estimate amounted to \$2.572M. There was variation in the sum of \$365,030, for which no approval was seen, thus revising the contract sum to \$1.870M. Amounts totalling \$1.820M were paid to the contractor for works completed. The works were completed and physically verified.

1214. The contract for completion of the CUPOCS building was awarded by the NPTAB in the sum of \$12.627M to the lowest bidder, while the Engineer's estimated amounted to \$12.497M. As at 31 December 2005, the contractor was paid sums totalling \$11.074M. The contract for the repairs to Officer's accommodation was awarded by DTB in the sum of \$835,968 to the lowest of four bidders. There was a variation of \$31,998, revising the contract sum to \$835,968. The full amount was paid to the contractor. The works were completed and physically verified.

1215. The sum of \$4.154M expended on final payments was in relation to contracts awarded in 2004. 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 I.T.D building at Base Camp Ayanganna	1,691
Extension of Administrative building at Tacama	1,568
Renovation of kitchen and mess area at Makouria	553
Officer's accommodation at Base Camp Stephenson	342
Total	4,154

1216. The amounts expended were verified and properly brought to account in the records.

1217. Amounts totalling \$3.750M represents incentive paid to officers of the Guyana Defence Force. These amounts were incorrectly charged to capital expenditure and should have been expended under current expenditure. However, the amounts were verified and properly brought to account in the accounting records.

Recommendation: The Audit Office recommends that the Guyana Defence Force adhere strictly to the programme of activities outlined in its capital profile and desist from charging the cost of current expenditure to capital works. (2005/285)

1218. The sum of \$1.889M was expended on repairs to four buildings at Base Camp Ayanganna as follows:-

Description	Contract Sum \$	Variation \$	Revised Contract Sum \$	Amount Paid \$
Repairs to Museum	862,504	-	862,504	798,232
Repairs to Cadet Officers Accom.	715,740	-	715,740	459,689
Repairs to Signal Corp Head Quarters	305,363	101,210	406,573	406,573
Repairs to G2 Branch Building	215,605	8,683	224,285	224,285
Total				1,888,779

1219. The contracts were awarded by the Departmental Tender Board to the lowest bidders and the amounts expended were verified and properly brought to account. The works were completed and physically verified.

1220. Amounts totalling \$0.878M were expended on repairs to Officer's accommodation and work shop at Coast Guard. The contract for the repairs to Officer's accommodation was awarded by Departmental Tender Boards to the lowest bidder in the sum of \$881,440. There was a variation in the sum of \$27,540, thus revising the contract sum to \$908,980. As at 31 December

2005, amounts totalling \$652,165 were paid to the contractor. In relation to the work shop, Departmental Tender Board awarded the contract to the lowest of three bidders in the sum of \$846,960. As at 31 December 2005, amounts totalling \$225,971 were paid to the contractor for works completed. The works were completed and physically verified.

1221. In relation to the renovation of hall and kitchen at Area Jats, Makouria, the contract was awarded by Departmental Tender Board in the sum of \$878,988 to the lowest of three bidders. The Engineer's estimates amounted to \$889,240. The contractor received sums totalling \$831,390 for works completed. The amounts expended were verified and properly brought to account.

1222. In my 2004 report, building materials valued at \$10.645M could not be identified with any specific project, since such details were not affixed. Also, 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

1223. The difference was acknowledged by the Head of the Budget Agency, who undertook to have it investigated. However, a report on the findings of the investigation was not submitted to the Audit Office.

1224. In my 2004 report, there were physical verification discrepancies, which are still to be cleared, as follows:-

- (a) The contractor for renovation works at CUPOCS 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) Overpayments totalling \$77,350 on the contract sum of \$3.457M for the rehabilitation of the senior officers accommodation at Camp Stephenson. 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;
- (c) Kitchen and Mess Hall at Lethem was not rehabilitated, although materials valued at \$474,296 were purchased to facilitate such works; and

- (d) Sketches, drawings or other pertinent details of the works and in some cases details of materials procured were not provided to conduct physical verification at the all ranks squash court, ordinary ranks accommodation at Base Camp Stephenson and female accommodation at Base Camp Seweyo.

Subhead 12003 - Marine Development

1225. The sum of \$25M was provided for the completion of wharf and construction of water trestle. In this regard, amounts totalling \$24.977M were expended as follows:

Description	Amount \$'000
Construction of two storeys steel building	10,393
Extension of wharf at Coast Guard	9,461
Construction of revetment	4,603
Designing fees	480
Rental of back hoe	40
Total	24,977

1226. Change in programme approval was not seen for the construction of the two storey steel building, construction of revetment and design fees. The contract for the construction of the two storeys building was awarded by Cabinet in the sum of \$43.657M to the lowest of five bidders. The Engineer's estimate amounted to \$69.449M. The contractor received sums totalling \$10.393M for works completed. The work was physically verified in October 2006 and was 12% completed even though the project was due to be completed in May 2006. At the time of inspection there was no construction activity on site and the work appears to have been abandoned although \$35M was allocated for the project in 2006.

Recommendation: The Audit Office recommends that:-

- (a) The Department ensure that the relevant approval is granted for a change in programme before any expenditure, which has not been included in the Department's capital profile, is incurred; and
- (b) The Department adhere to the Tender Board procedures with regards to competitive bidding and awarding of contracts. (2005/286)

1227. In 2004, Central Tender Board approved the contract for the extension of the Coast Guard Wharf in the sum of \$14.174M. Amounts totalling \$4.713M were paid to the contractor for works completed in 2004. Sums totalling \$9.461M were paid to the contractor for the period under review, bringing the total payments to \$14.174M. However, payment vouchers and supporting documents were not presented for two payments totalling \$3.771M.

1228. The sum of \$4.603M was expended on the construction of a revetment at Coast Guard. However, Tender Board Procedures were not adhered to for the construction of the revetment.

Nevertheless, the contractor received the sum of \$4.603M for works completed. Also, it was observed that the contract document, payment vouchers and supporting documents were not presented for audit scrutiny. As a result, we were unable to determine whether value was received for the amount expended.

1229. The sum of \$480,000 expended on designing fees, was in relation to services rendered for the design of the two storeys steel building. The building was constructed to accommodate Officers assigned to Coast Guard. The cost of \$40,000 was in relation to the rental of a back hoe for the construction of the revetment. The amounts expended were verified and properly brought to account and the works were completed and physically verified.

Subhead 28001 - Pure Water Supply (GDF)

1230. The sum of \$8M was allocated for the installation of pipelines in all bases and completion of artesian well at Garden of Eden. Supplementary Provision in the sum of \$3.400M was granted for additional water supply, giving a revised allocation of \$11.400M. The amount of \$9.104M was expended, as follows:-

Description	Amount \$'000
Construction of well at Garden of Eden	6,060
Purchase of supplies for water system	2,139
Consultancy and surveying services	830
Construction of water trestle	75
Total	9,104

1231. The contract for the construction of a well at Garden of Eden was approved in 2004, by Central Tender Board in the sum of \$9.500M to the lowest bidder. As at 31 December 2004, amounts totalling \$4.880M were paid to the contractor. In 2005, a variation was approved in the sum of \$3.497M, thus revising the contract sum to \$12.997M. Amounts totalling \$6.060M were paid to the contractor, giving a total of \$10.940M paid for works completed.

1232. Amounts totalling \$2.139M were expended on purchase of items for the water distribution system at Eteringbang and Garden of Eden. The purchases were approved by a waiver of Tender Board to the 4th Engineer Battalion in the sum of \$2.105M and the full amount was expended on purchase of materials for the water distribution system. Tender Board Procedures were also followed for the construction of the water trestle. The contract was awarded by the Departmental Tender Board in the sum of \$750,000 and sums totalling \$75,050 were paid to the contractor for the period under review. The amounts expended on consultancy and surveying costs were verified and properly brought to account.

Subhead 28002 - Agriculture Development (GDF)

1233. The amount of \$6.200M was provided for the rehabilitation and renovation of the poultry pens and refurbishing of feed bonds at Garden of Eden. Amounts totalling \$5.354M were expended, as follows:-

Description	Amount \$'000
Refurbishing of pen # 7 at Garden of Eden	1,615
Rehabilitation of L - shape pen	1,475
Rehabilitation of pen # 1	1,308
Refurbishing of egg room and feed bond	956
Total	5,354

1234. With regards to the refurbishing of pen № 7, the contract was awarded by the NPTAB in the sum of \$1.636M to the lowest of six bidders, against the Engineer's estimate of \$1.999M. Amounts totalling \$1.615M were paid to the contractor for works completed. The work was completed and physically verified. The contract for the rehabilitation of the L-shape pen was also awarded by the NPTAB to the lowest of four bidders in the sum of \$1.461M. The contractor was paid sums totalling \$1.475M for the period under review. However, it was observed that the contractor received \$14,000 in excess of the contract sum. Nonetheless, the work was completed and physically verified.

1235. The contract for the rehabilitation of pen № 1 was awarded by the NPTAB in the sum of \$1.235M, to the lowest of six bidders. The Engineer's estimate amounted to \$1.511M. There was a variation of \$118,000 for re-fixing the existing roofing sheets, thus revising the contract sum to \$1.353M. The contractor received sums totalling \$1.308M for work completed. The work was completed and physically verified.

1236. The sum of \$0.956M was expended on two contracts for refurbishing the egg room and feed bond at Garden of Eden. The first contract was awarded in 2004 in the sum of \$2.042M. As at 31 December 2004, the contractor received sums totalling \$949,000. As at 31 December 2005, amounts totalling \$717,884 were paid to the contractor, giving a total of \$1.667M. The second contract was awarded in the sum of \$238,022 and the contractor received the full amount for refurbishing the egg room. The amounts expended were verified and properly brought to account.

Subhead 34005 - Infrastructure (GDF)

1237. The sum of \$15M was provided for construction of concrete fences at Camp Ayanganna and Camp Groomes. Amounts totalling \$14.962M were expended as follows:

Description	Amount \$'000
Construction of car park at Timehri	5,224
Repairs to fence at Coast Guard Ruimveldt	4,858
Repairs to fence at Camp Ayanganna	3,170
Purchase of materials	1,430
Construction of pavilion at Timehri	280
Total	14,962

1238. Approvals to change the programme to include repairs to fence at Coast Guard and construction of car park and pavilion at Timehri, were not seen. The contract for the construction of the car park was awarded by a waiver of Tender Board, in the sum of \$5.500M to the 4th Engineer's Battalion. However, the contract was subsequently awarded to a private contractor in the sum of \$5.224M and Tender Board procedures were not followed for the award of the contract. Nonetheless, the contractor received the full contract sum for works completed. The work was incomplete at the time of physical verification. Also, the contractor was overpaid sums totalling \$607,600 as follows:-

Item	Description	Qty verified	Unit	Qty paid	Difference	Rate \$	Amount \$
4	Asphalt concrete	104	tons	130	26	21,000	546,000
3	R.C 250	862	Gals	950	88	700	61,600
Total							607,600

Recommendation: The Audit Office recommends that the Guyana Defence Force adhere strictly to the requirements of the Tender Board procedures regarding competitive bidding procedures for award of contracts. (2005/287)

Recommendation: The Audit Office recommends that the Guyana Defence Force investigate and clear this discrepancy. (2005/288)

1239. The contract for the repairs to fence at Coast Guard was awarded by the NPTAB, in the sum of \$4.814M to the lowest of three bidders. The Engineer's estimate was \$5.109M. There was a variation of \$44,000, revising the contract sum to \$4.858M. As at 31 December 2005, the contractor was paid the full contract sum. The work was completed and physically verified.

1240. With regards to the fence at Base Camp Ayanganna, the contract was awarded by the NPTAB in the sum of \$3.072M to the lowest of three bidders. The Engineer's estimate amounted to \$3.519M. There was a variation in the sum of \$97,886, revising the contract sum to \$3.170M. As at 31 December 2005, the contractor received the full amount for works completed. The works were completed and physically verified.

1241. The sum of \$1.430M was expended on the purchase of building materials for the construction of the pavilion at Base Camp Stephenson and repairs to officer's quarter at Base Camp Ayanganna. Amounts totalling \$280,000 were expended on labour cost for the construction of the pavilion. The contractor received the full amount for works completed. The items purchased were received and properly brought to account and the work was completed and physically verified.

Subhead 51002 - Equipment (GDF)

1242. An amount of \$51M was provided for the purchase of machinery and equipment including boats and engines, pick-ups, generators and dental medical equipment. Supplementary Provision in the sum of \$30M was approved to meet expenditure associated with national security, giving a revised allocation of \$81M. Amounts totalling \$79.707M were expended, as follows: -

Description	Amount \$'000
Purchase of goods and services for "operation Stiletto"	29,311
Purchase of 5 vehicles	14,980
Purchase of one generator	9,280
Purchase of one car and 1-30 seater bus	9,230
Purchase of signal and engineer equipment	6,832
6 computers, 2 printers, 3 UPS & 2 photocopiers	3,165
Design & implementation of the CAB equipment	3,013
1 concrete mixer	1,100
Other payments	2,796
Total	79,707

1243. Purchases for the period under review were all subjected to Tender Board procedures and the required approval obtained, except two purchases totalling \$2.799M. The two purchases should have been adjudicated by the NPTAB and the Departmental Tender Board. Nonetheless, the items purchased were received and properly brought to account. However, the office furniture and equipment were not marked to identify them as property of the Guyana Defence Force.

1244. Included in the sum of \$2.796M are two payments totalling \$951,208, which were expended on the construction of a generator base and repairs to room at Coast Guard. This amount was incorrectly charged to equipment and should have been charged to the appropriate capital sub-heads. Nonetheless, the works were completed and physical verified.

1245. The Guyana Defence Force received outstanding balances on acquisitions for the year 2004 that had a value of \$12.747M during December 2005 and in the month of January 2006. These items 9mm Beretta pistols, Motorola and other communication equipment, arc welding hose, meat and chain saws, water pumps, outboard engines, 660W generators and brush cutter. With the exception of the Beretta pistols, which were five in number and cost \$1.237M, the receipt of the other items were validated. Explanations indicated that these handguns were stolen from the Guyana Defence Force in February 2006, along with a quantity of assault rifles.

Accounting for Vouchers (GDF)

1246. In 2004, seven vouchers totalling \$27.148M are still to be presented for audit verification. 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.

Defence Force's Response: The Head of the Budget Agency indicated that these vouchers may have been destroyed in the 2005 flood.

Recommendation: The Audit Office recommended that the Guyana Defence Force make a special effort to determine the status of the missing vouchers and to report accordingly. (2005/389)

1247. For the period under review, eleven cheque orders totalling \$23.086M were presented for audit without the payment vouchers and supporting documents attached. Also, for the year 2004, twenty six defective vouchers totalling \$27.456M are still to be submitted for audit verification. 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.

Recommendation: The Audit Office recommends that the Guyana Defence Force take urgent action to locate the supporting documents and have them presented for audit examination. (2005/290)

AGENCY 55 SUPREME COURT

Programme 1- Supreme Court of Judicature

Current Expenditure

1248. A comparison of the actual staff strength of 170 against the authorised of 166 as shown in the National Estimates revealed that the Department had excess staffing. However, further investigation indicated that the excess staffing was at the lower levels with twelve key positions at the senior and middle management level still being vacant.

Department's Response: It was explained that the Department was restructured by the Public Service Ministry in 2005 with an authorised staff strength of 221 and, as such, there was no excess staffing.

1249. However, a comparison using the revised PSM authorised staffing revealed that there were still forty six vacant positions at the senior and middle management levels despite an increase in the actual staffing in 2005 when compared to the previous year.

Recommendation: The Audit Office recommends that the Department submit the revised figures of the Public Service Ministry to the Ministry of Finance in order to ensure their inclusion in the National Estimates and proper authority to fill these vacancies. (2005/291)

1250. An examination of the Register of Contributors to the National Insurance Scheme (NIS) as at December 2005, revealed twelve instances where the employees' NIS numbers were not recorded in the Register.

Department's Response: The Head of the Budget Agency explained that efforts are being made to register all employees with the scheme.

1251. At the time of finalising this report six of the twelve employees were registered with the Scheme and assigned numbers while the other six have since resigned.

1252. An amount of \$18.7M was given to the National Trust of Guyana in 2004, under Maintenance of buildings, for repairs to Supreme Court. No amounts were expended in that year. However, during November 2005, a contract was awarded in the sum of \$14.618M for these repairs. As at 31 December 2005, amounts totalling \$5.108M representing a mobilisation advance and the first payment were expended.

1253. A comparison of the revenue records kept by the Department with that of Statement of Receipts and Disbursements prepared by the Ministry of Finance revealed differences totalling \$1.401M.

Department's Response: The Head of the Budget agency explained that the Department wrote the Ministry of Finance seeking clarification of the figures that were provided by the Ministry.

1254. At the time of finalising this report the Department was able to reconcile the differences in the figures reported by them with that of the Ministry.

1255. Vehicle № PDD5855 was involved in an accident during the period under review. The Department undertook to repair the vehicle at a cost of \$358,285 and a cheque was drawn from the current allocation. This cheque was deposited into the Imprest Account pending the submission of an invoice from the mechanic. The invoice from the mechanic was for \$200,000 and the payment to the mechanic was made on the 3 Jan 2006 for 31 December 2005. The remaining amount of \$158,285 was held in the Imprest Account and was subsequently refunded to the Consolidated Fund in 14 September 2006. The Appropriation Account for 2005 would therefore be overstated by the amount of \$158,285. In addition, this Office saw evidence where the insurance company offered to pay an amount of \$236,250 as compensation for damages to the vehicle. Further, an accident report was not submitted to the Finance Secretary

Department's Response: The Head of the Budget Agency explained that the vehicle did not belong to the Supreme Court but rather was loaned to the Department by the Ministry of Education and, as such, they could not have uplifted the cheque.

Recommendation: The Audit Office recommends that the Department should contact the Ministry from which the vehicle was borrowed so that the compensation could be collected and deposited into revenue. (2005/292)

1256. According to the Stores Regulation Section 40 (1) losses of government stores and accidents involving government vehicles and equipment shall be reported in writing to the Permanent Secretary by the officer who discovers or suffers the loss or sustains the accident and (2) the Permanent Secretary shall investigate and report to the Finance Secretary on any loss of public stores or equipment, and shall submit recommendations as to the fixing of responsibility for the loss or accident and as to the measures for preventing a recurrence.

Recommendation: The Audit Office recommends that the Ministry abide with the requirements as stipulated in the Stores Regulation. (2005/293)

Programme 2 – Magistrates' Department

1257. A comparison of the actual staff strength of 111 against the authorised of 135 as shown in the National Estimates revealed that the department had a vacancy rate of 18%. It was explained that the Department was restructured by the Public Service Ministry in 2005 with an authorised staff strength of 161 and, as such, the vacancy rate was 31%. A comparison using the revised PSM authorised staffing revealed that there were thirty two vacant positions at the senior and middle management levels.

Recommendation: The Audit Office recommends that the Department submit the revised figures of the Public Service Ministry to the Ministry of Finance in order to ensure their inclusion in the National Estimates and proper authority to fill these vacancies. (2005/294)

1258. An examination of the amount expended under travelling revealed that the Department incurred huge sums totalling \$7,257,800 to hire taxis as shown below:-

Name of Taxi Service	Amount \$'000
Elite Transportation Services	6,059
Lovely Lass Ride	912
Beraj Singh	287
Total	7,258

1259. A similar observation was made in 2004 where an amount of \$7.506M was incurred in the hiring of taxi. As can be seen for a two year period, the Department incurred close to \$15M in the hiring of vehicles to do routine tasks for the Department to function effectively.

Department's Response: The Head of the Budget Agency explained that the Department only has one vehicle available so they are constrained to use taxi services for a number of errands in order for the Department and the Magisterial Districts to function effectively. In addition, the Department has been making yearly submissions in their budget for new vehicles without any success.

Recommendation: The Audit Office recommends that the Department prepare a detail analysis of the cost to be incurred for the running of their own fleet of vehicles (payment of salary to drivers, overtime work, purchase of fuel and lubricant, servicing of vehicles and maintenance cost) and compare such cost with the current cost incurred in the hiring of taxis before approaching the Ministry of Finance for new vehicles. (2005/295)

1260. A check of the master inventory revealed that it was not updated with new items bought and some of the items bought were not marked. Instead an asset register was kept to record new items procured. The Department is reminded that according to the Stores Regulations Section 24, master and sectional inventories in forms 11 and 13 of permanent stores should be kept and be properly maintained and quarterly and physical inspections and reconciliations should be carried out. At the time of finalising this report the Department was in the process of updating its records.

MAGISTERIAL DISTRICTS

Case Jackets

1261. An examination of the criminal and civil case jackets filed at the Georgetown, East Demerara and West Demerara Magisterial districts revealed that all the case jackets for civil and criminal matters were not presented for audit. With respect to the criminal case jackets at the Georgetown Magisterial district, 13,559 were filed for the year under review. However, examination of these case jackets proved to be very tedious and time consuming due to them not being properly filed in sequential order and those from previous years were also filed with the current ones. It was explained that the case jackets were not filed in order due to staff constraint. With respect to the missing case jackets at the various magisterial districts, these were at different locations (Appeal, Bailiff and Magistrates Courts). However, at the time of reporting in 2007, these were still not made available for audit.

Bank Accounts

1262. The Suitors Deposit Account № 3114 and the Maintenance and Bastardy Account № 3115 held at the Georgetown Magisterial District reflected positive balances of \$102.722M and \$770,082 as at 31 December 2005. However, these bank accounts were never reconciled since their establishment in October 1996. In addition, the cash books for both accounts were not balanced at the end of the month and the accumulated totals of receipts, payments and balance at the end of each month were not recorded.

Department's Response: The Head of the Budget Agency explained that efforts are now being made to reconcile these accounts in 2007.

Recommendation: The Audit office again 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. (2005/296)

1263. The Suitors' Deposit Bank Account № 3111 held at the West Demerara Magisterial District reflected a positive balance of \$11.196M as at 31 December 2005 and was reconciled for the period. However, the bank reconciliation statements were not properly prepared and the cash book for this account was not properly balanced. The Head of the Budget Agency had explained at the PAC for 2004 that corrective measures were taken in 2007 to have these statements properly prepared. In addition, the Maintenance and Affiliation Account No. 3244 which reflected a positive balance of \$1.414M as at 31 December 2005 was not reconciled for the period under review.

1264. The Suitors Deposit Account № 3101 held at the East Demerara Magisterial District reflected a positive balance of \$15.774M as at 31 December 2005 and was reconciled for the period. However, in 2004, an amount of \$147,000 was paid out of the Suitors Account to print cheque and deposit books and should have been reimbursed to this account since the expenditure should not have been met from this account. At the time of reporting no evidence of this amount being reimbursed to the Suitors Account for the East Demerara Magisterial was seen.

1265. The bank reconciliation statements for the Maintenance and Bastardy Account № 3106 held at the New Amsterdam Magisterial district was not presented for audit for the period under review.

Commitment Warrants

1266. Four hundred and ninety-two (492) Commitment Warrants totalling \$3.634M were outstanding at the various Magisterial Districts as at 31 December 2005.

Department's Response: 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 their status.

Other Findings

1267. An examination of the fines register at the Georgetown Magistrates Court revealed that fines totalling \$2.262M were outstanding as at 31 December 2005. However, we were unable to determine the accuracy of this amount, since the register was not properly written up. In addition, this register did not have any evidence of supervisory checks

1268. In my previous reports, it was stated that thirty six advances totalling \$243,950 were issued from the Suitors' Deposit account № 3108 in 1997 to defray travelling expenses of magistrates and clerks in the Essequibo Magisterial District. Up to the time of reporting, the account was not reimbursed.

Department's Response: The Head of the Budget Agency explained that the documentation relating to these advances cannot be located hence the necessary adjustments cannot be made.

Recommendation: 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. (2005/297)

1269. An examination of the various records at the West Demerara Magisterial District revealed the following:-

- (a) There were five stale dated cheques totalling \$140,500 which were written in 2001 and were still on hand at the time of the audit.
- (b) Out of the seven hundred and fifty (750) case jackets for Affiliation and Maintenance which were issued for the period under review, sixty (60) case jackets were not located and presented for audit.
- (c) Eleven stale dated money orders totalling \$57,050 were on hand at the time of the audit.

Department's Response: 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 had not been received up to the time of reporting.

1270. 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 details:-

Magisterial Courts/ Districts	Nature of Apparent Irregularity	Amount \$	Year
Providence Magistrate Court	Alternations in amounts shown on the case jackets and receipts issued to defendants	946,575	1998
Georgetown Magistrate Court	Tampering of receipts and short banking	818,250	1998
Georgetown Magistrate Court	Tampering of receipts to show lesser amounts collected	242,100	1999
East Demerara	Tampering of receipts and CCBS	5,000	2000
East Demerara	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

1271. Amounts totalling \$313,020 were expended on the purchase of furniture and office equipment such as microwave, filing cabinet, desk and chairs. These items are of a capital nature and should have been met from the Department's capital programme.

Recommendation: The Audit Office recommends that the Public Prosecutions 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. (2005/298)

Capital Expenditure

Subhead 25007 – Director of Public Prosecutions

1272. An amount of \$2.5M was allocated for the purchase of computers, air condition units, and windows. Amounts totalling \$2.340M were expended to purchase two computers, three air conditioning units, twenty one awning windows, one refrigerator, eleven typist chairs, four stabilisers, two printers and two executive chairs. With the exception of the three air conditioning units, the items purchased were verified as having been received, but were not inventoried.

HEAD 57 & DIVISION 505

OFFICE OF THE OMBUDSMAN

Capital Expenditure

Subhead 25006 - Office of the Ombudsman

1273. The sum of \$858,000 was allocated for the purchase of fans and photocopier for the office. The Secretary to the Office of the Ombudsman explained that no expenditure was incurred due mainly to the absence of an Ombudsman during the period under review.

AGENCY 58 – DIVISION 505
PUBLIC SERVICE APPELLATE TRIBUNAL

Capital Expenditure

1274. The sum of \$2M was voted for the rewiring of the office building. The contract for the rewiring of the building was awarded to the lowest bidder in the sum of \$2.053M. As at 31 December 2005, amounts totalling \$1.900M were paid to the contractor. At the time of reporting, the works were completed and were physically verified.

AGENCY 71 AND DIVISION 531
REGION 1 – BARIMA WAINI

Current Expenditure

1275. The Regional Administration has been operating significantly below its authorised staffing in that actual staffing as at December 2005 was 699, compared with an establishment of 1,112, giving a vacancy rate of 37%. It was obvious that the vacancy level would have had an adverse effect on the operations of the Region.

Region's Response: The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance.

1276. In relation to the complement of teaching staff, which numbered 428, it was observed that ten teachers worked as support staff of the Education Department, while being in receipt of salaries and other benefits normally paid to teachers. This situation overstated the operational strength of teachers within the Region and therefore requires corrective action.

1277. The authorities for pay changes that were forwarded by the Teaching Service Commission were received at the Education Department, which neglected to circulate them to the Regional Personnel Unit. Instead, the Central Accounting Unit of the Region was provided with copies and this resulted in action without required personnel advice and a failure to update the Region's personnel records.

Recommendation: The Audit Office recommends that reconciliation be done so that the Central Personnel Department can have updated records to show dismissals, resignations, retirements and new appointments of the various teachers in the Region. (2005/299)

1278. Nineteen employees' were without NIS numbers, clearly indicating that they were not yet registered with the National Insurance Scheme. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

Region's Response: The Head of the Budget Agency indicated that subsequent action was taken with the result that thirteen of the employees were registered and NIS records updated accordingly.

1279. This claim is yet to be substantiated, since corroborative evidence was not provided.

Recommendation: 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. (2005/300)

1280. Amounts totalling \$1.880M were refunded to the Sub-Treasury as unclaimed net salaries. However, some deductions erroneously paid over to the various agencies were not recovered. It was noted that action was taken by the Head of the Budget Agency, but at least seven agencies were still to respond. There were similar observations in my reports, since 2002. It should be emphasised that the failure to recover deductions continually result in over-payments to the various agencies and a corresponding over-statement of the Appropriation Accounts.

Recommendation: 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. (2005/301)

1281. 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 these were cleared several months later. As at 31 December 2005, there were also 760 cheque orders with a value of \$342.321M that had not been cleared and these were still outstanding at the time of reporting. Of that total, 205 valued at \$167.04M related to the year 2004.

1282. The cheque order system, which was put in place to enable the payment of wages, salaries and travelling allowances, was utilised to make payments to contractors and suppliers without the approval of the Accountant General. Over the period there were 141 instances totalling \$57.609M where approval of the Accountant General were required, but were not seen.

Region's Response: The Head of the Budget Agency indicated that the processing of the transactions by the Sub-treasury amounted to approval by the Accountant General.

1283. The Audit Office is however of the view that to meet the stipulated requirement, there should at least be evidence of both the Administration's request and any subsequent approval.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the approval of the Accountant General is obtained in writing prior to the utilisation of the Cheque Order system for any purpose other than the payment of salaries and allowances. (2005/302)

1284. In a related matter, it was observed that the staff of the Regional Administration frequently uplifted cheques for both suppliers and contractors without being authorised to do so. This practice amounted to a serious breach of the system of internal control. A sample of thirty transactions revealed ten instances totalling \$8.4M where such breaches had occurred.

1285. Up to the time of reporting, 462 payment vouchers were not submitted for audit examination, despite repeated requests. This situation was compounded by the failure of the Sub-treasury, Region 1 to provide the related cash book for quantification of the transactions. In the circumstances, the value of the related transactions could not be obtained and an examination could not be carried out to determine whether value was received for moneys spent.

Recommendation: The Audit Office recommends that the Regional Administration do all that is necessary to ensure that the missing vouchers are located and presented for audit scrutiny. (2005/303)

1286. The Ordinary Imprest of the Region was managed by an acting Assistant Accountant, who was also the reputed wife of the acting Accountant or Head of the Regional Accounting Unit (RAU). This situation represented a fundamental weakness in the system of internal control and may have resulted in the following breaches:

- (a) There was no evidence of supervisory checks on the transactions of the Imprest Holder;
- (b) The requirement for the maintenance of an advance register was not satisfied since the Imprest Holder failed to maintain this necessary record during the period under reviewed;
- (c) The Imprest Holder was allowed to approve accounting transactions, a function reserved for the Accounting Officer;
- (d) In 42 instances amounting to \$2.32M, advances were not supported by evidence supporting approvals by the Accounting Officer or duly authorised officer. Of these, there were 26 instances totalling \$1.88M, where the related advances were issued to the Imprest Holder. Some of the advances were repaid in parts and at the time of reporting a balance of \$824,554 remained outstanding; and
- (e) In contravention to regulations governing the issuance of advances, officers were allowed to have more than one advance outstanding, simultaneously.

Region's Response: It was explained by the Head of the Budget Agency that most of the advances taken without his approval were done in his absence so as to facilitate the smooth flow of the Region's affairs. He further explained that corrective action will be taken immediately to change the Imprest Holder.

1287. However, cheques issued were required for two signatures to be attached including the Head of the Budget Agency.

1288. Amounts totalling \$65.35M were expended on the purchase of fuel for three power plants located at Port Kaituma, Moruca and Mabaruma and the vehicles and equipment owned by the Region. Based on a sample of thirty transactions, the following were observed:

- (a) Purchases of diesel were delivered directly to the Mabaruma Power Plant, although the related receipts were recorded into the stock of the Regional Stores. Subsequent issues of this stock were not adequately documented since there were no acknowledgements from the plant to support issues over the period. This situation created major breaches in the accounting for the stock of diesel, particularly because the plant did not maintain a log book of its operations. It was however noted that as of 21 June 2005, the power plant put in place a stock book to track receipts and issues, but the dates of receipt, and in many cases the amounts, differed significantly from those recorded in the records of the Regional Stores and no basis for cross referencing of the transactions existed;
- (b) The Region's purchases included the acquisition of fuel valued at \$17.8M from private individuals, who were not reputable suppliers registered with the Guyana Energy Authority. Further, photocopies of fuel unavailability certificates received from Guyana Oil Company (GUYOIL) since the year 2004 were attached to support purchases totalling \$3.077M, which had been made from private parties;
- (c) An examination of the documentation for fuel purchases from the GUYOIL Morawhanna Depot revealed that in twelve instances fuel costing \$6.973M was collected by private individuals, who are not employees of the Region. The circumstances giving rise to these irregular transactions were not explained; and
- (d) In relation to fuels and lubricants there were forty seven outstanding cheque orders totalling \$21.764M, which had not been cleared up to the time of reporting. In the circumstances it could not be determined whether value was received for the sum expended.

1289. Amounts totalling \$34.49M were expended on the Rental and Maintenance of Buildings. The following is a breakdown:

Description	Amount \$'000
Repairs to seventeen schools	6,992
" " sixteen officers quarters	6,287
" " six Health Huts	3,349
" " one Hospital & four Hostel	1,307
Miscellaneous repairs	2,095
Janitorial & cleaning supplies	5,009
Purchase of building Materials	8,751
Rental of building	700
Total	34,490

1290. In relation to the above, sixty four contracts were issued. Seventeen of these valued at \$1.378M required adjudication by the Regional Tender Board, while the remaining forty seven, which amounted to \$10.908M, were to be awarded on the basis of a system of quotations. It was noted that in every case the awards had satisfied the requirements. Notwithstanding this, a perusal of the documentation for payments made revealed circumstances that suggested the manipulation of the award process, as can be noted from the following sample of transactions:

Description	Amount \$	Contract Date	Date of Contractor Claim	Date Contract Recommended
Girls Dormitory North West Secondary	655,245	01/09/2005	01/09/2005	22/10/2005
Girls Dormitory North West Secondary	763,000	01/05/2005	05/05/2005	22/10/2005
Mabaruma Teachers Hostel	424,660	04/09/2005	18/08/2005	-
Teachers Apartments № 3	379,080	04/11/2005	04/11/2005	-
New Dormitory North West Secondary	794,965	01/08/2005	01/09/2005	22/10/2005

1291. In three of the cases noted, the Head of the Budget Agency had recommended the awards long after the agreements were entered into and in a similar number of cases, the contractors had claimed full payment, either on the contract dates or a few days later. There was also one case the contractor's claim preceded the signing of the contract. These circumstances create obvious questions as to the validity of the award process within the Region. Also, in the case of the Girls Dormitory, there were noted subdivisions of the works.

1292. Physical verifications of works were carried out, except in the cases of Hobodia Coco Nursery, Six miles and Imbatero Primary Schools and the Health Huts at Hobodia, Black Water, Almond Beach and Tassawini. These were not visited because of the condition of the terrain at the time of the audit. Nevertheless, reliance had had to be placed on the certificates issued by the Regional Engineer. The verification exercises revealed the following:

- (a) The works on the trestle in the compound where the Port Kaituma Administration Building was located were incomplete, although the contractor was fully paid the contract sum of \$651,156; and

Region's Response: The Head of the Budget Agency explained that the matter was engaging the attention of the police.

1293. No explanation was given as to the circumstances why the contractor was paid for works not yet undertaken.

- (b) The works on the Mabaruma Teachers Hostel, for which \$424,660 was expended, were unsatisfactory. The works had required painting and changing of floor boards, among other things, but the boards upon which the cupboards were rebuilt were not replaced, although rotten. This brings into question the supervision of the projects within the Region.

1294. Log books were not presented for ten of thirteen vehicles, requiring such records, which were under the control of the Regional Administration. 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. Of the three books submitted, two were not properly maintained, in that, odometer readings and service dates were omitted and there were no evidence of supervisory checks.

Region's Response: The Head of the Budget Agency promised corrective action in this regard.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure that log books are maintained for all vehicles and equipment owned and/or operated by the Region, while ensuring that all required information are at all times entered therein. (2005/304)

1295. Circularised instructions require that a historical record be kept of each vehicle to record the cost of maintenance. However, the Region 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.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to introduce historical records for all vehicles and equipment. (2005/305)

1296. 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 2006, the meters were still in the stores.

Region's Response: 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.

Recommendation: Notwithstanding the years of delay, the Audit Office urges that the Regional Administration to take action to accelerate the process towards the installation of meters, so as to ensure that an efficient cost recovery system is put in place. (2005/306)

1297. The Regional Administration respectively subsidised the Port Kaituma and Moruca sub-regions with 20 and 3 drums of fuel monthly to operate their generators. In each case, these generators provided electricity to the public and private individuals. This process was administered over by Electricity Committees, which collected revenue from these individuals. Except for the fact that an Assistant Regional Executive Officer (AREO) was responsible for each plant, the Regional Administration did not exercise any supervision over the processes and the revenues were utilised to purchase fuel without adherence to governmental processes or the use of prescribed forms or official receipts. At the time of the inspection, the AREO at Port Kaituma was in possession of cash receipts in excess of three hundred thousand dollars. There was no visible means of securing the cash, which according to the AREO was secured in a briefcase and shuttled between home and office.

Recommendation: The Audit Office recommends that the Regional Administration put in place proper systems and procedures to account for revenues of the generation projects and to ensure that these are paid into the Consolidated Fund. (2005/307)

1298. In relation to the awards of contracts, the minutes of the Tender Board were deficient in reporting the events as they occurred. As such, pertinent details in relation to the dates, time and witnesses to the opening of bids, number of bids received and compliance with statutory and other set requirements and recommendations of any assessment committee appointed by the Board, were notable omissions from the minutes. The minutes also excluded the arguments of the Chairman and Members and/or submissions of advisors, which would have consequentially led to awards of contracts or rejection of bids. In the circumstances, a complete picture of the events that led to awards of contracts was not disclosed.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to include in the minutes of Tender Board meetings, all pertinent information relating to the award of contracts, in order that the process is rendered transparent to all users. (2005/308)

Capital Expenditure

Subhead 1100200 - Bridges

1299. The sum of \$7M was allocated for the construction of bridge at Kumaka Junction and completion of bridge at Wauna. Amounts totalling \$6.989M was expended, as follows:

Description	Amount \$'000
Construction of bridge at Kumaka Junction	6,282
Completion of bridge at San Jose, Moruca	500
Bitumen	207
Total	6,989

1300. As can be noted, the programmed completion of the bridge at Wauna was not undertaken. An explanation was not given for the failure to execute the works. It was also noted that the works to complete the project were not reprogrammed in 2006.

1301. The construction of bridge at Kumaka Junction was awarded to highest of three bidders in the sum of \$6.390M. The lowest and second lowest bidders of \$5.454M and \$6.077M respectively, were not considered because they did not have the experience, knowledge and financial security. A physical verification of the works revealed that the works were completed.

1302. In relation to the bridge at San Jose, Moruca, a contract for the works was awarded in 2001 for a sum of \$8.625M and at the end of that year \$1.986M was expended on works to the eastern and western approaches to the bridge. In August 2002, the contract was terminated as a result of the failure of the contractor to mobilise machinery. However, in November 2002, without any form of competitive bidding, another contract was awarded to the same contractor in the sum of \$3.271M and this was fully expended on revetment works. In the year 2003, another contract was issued to the same contractor in the sum of \$5M and this was fully expended in that year on the construction of the bridge. The payment of \$499,944 was expended under a new contract to complete works on the bridge, without an approval to change the programme, and this increased expenditure on the project to \$10.757M.

1303. In a related matter, the Regional Administration expended sums totalling \$3.254M under its 2005 Agricultural Development Programme to fix defective revetment works on the approaches to the San Jose Bridge. According to information received, the revetments were hand driven and as such were very unstable. This results in constant slippage of the soil around the approaches to the bridge, resulting in the protracted expenditure on the project.

1304. The amount of \$207,000 was expended on bitumen to carry out works on the approaches to the bridge at San Jose, Moruca. According to the stock records, the bitumen was received and issued for utilisation on the project. However, a physical verification revealed that one approach was never done, while the other had indications of the use of bitumen, but this could not be adequately assessed because of the extent to which erosion had damaged the works.

Recommendation: The Audit Office recommends that the Regional Administration:

- (i) seek to co-opt engineering skills available at the Ministry of Public Works, in order to correct the defective revetments works that had plagued the Region since 2002; and
- (ii) explain its apparent indifference to obtaining engineering skills as a basis of obtaining a solution to the problem, while continuing to allow major losses due to the continuity of the defects. (2005/309)

Subhead 1202400 - Buildings (Health)

1305. The sum of \$11M was allocated for (a) Completion of dental hut and laboratory at Pakera hospital complex and (b) Construction of health huts at St. Anselm, Canal Bank and Lower Kariabo. Amounts totalling \$10.469M was expended as follows:

Description	Amount \$'000
Construction of Canal Bank Health Hut	3,320
“ “ St. Anselm “ “	2,800
“ “ Lower Kariabo “ “	2,800
Rehabilitation of Pakera Dental Hut	772
Rehabilitation of Pakera Laboratory	777
Total	10,469

1306. The construction of health hut at Canal Bank was awarded to the lowest of three bidders in the sum of \$3.320M. As at 31 December 2005, the works were completed and the entire contract sum fully disbursed. A physical verification revealed that the works were completed.

1307. The construction of health hut at St. Anselm was awarded to the second lowest of three bidders in the sum of \$2.497M as his corrected tender price. The lowest bid of \$2.517M was disqualified because of a failure to submit valid tax and NIS compliances. There was a variation of \$303,000 for works not previously included and this increased the contract sum to \$2.800M. As at 31 of December 2005, the works were completed and the contract sum fully expended. A physical verification of the works revealed that these were completed.

1308. The construction of health hut at Lower Kariabo was awarded to the lowest of three bidders in the sum of \$2.653M. The contract price was revised to \$2.800M, as a result of a variation of \$147,000 for works not previously included in the related schedule of works. As at 31 December 2005, the full amount was paid to the contractor. A physical verification of the works could not have been carried out due to distance of the location and hence reliance had had to be placed on certification issued by the Regional Engineer/Works Overseer.

1309. The rehabilitation of Pakera dental hut was awarded in the sum of \$772,000. This award required Regional Tender Board approval, but evidence of this was not seen. The full amount was nonetheless expended as at 31 December 2005. A physical verification of the works in July 2006 revealed that an overpayment of \$47,500 had occurred as a result of a failure to tile the examination room and walls. The Head of the Budget Agency undertook to recover the amount. A physical verification revealed that the hut was not in use and had suffered rodent and termite infestation.

1310. The rehabilitation of Pakera laboratory was awarded in the sum of \$777,000. The award required Regional Tender Board approval, but such evidence was not seen. The full amount was however expended as at December 2005. A physical verification of the works in July 2006 revealed that there was an overpayment of \$205,000 in relation to the construction of trestle, cupboards and painting of the building. The Head of the Budget Agency undertook to recover the amount overpaid. A physical verification revealed that the hut in use, resulting rodent and termite infestation.

Subhead 1202600 - Buildings (Education)

1311. The sum of \$32.5M was allocated for the construction of teacher's quarters at Kamwatta-Mabaruma, Four Miles-Port Kaituma and Hotakwai and the extension of dormitories at North West and Santa Rosa secondary schools. Amounts totalling \$32.232M were expended on the construction of the following:

Description	Amount \$'000
Dormitory at Port Kaituma Secondary	7,141
" " " Santa Rosa Secondary	6,685
" " " North West-Mabaruma Secondary	6,211
Teacher's quarters at Four Miles – Port Kaituma	3,974
" " " " " Hotakwai	3,712
" " " " " Kamwatta	3,696
Extension of Kamwatta Primary school	813
Total	32,232

1312. In relation to the dormitory at Port Kaituma Secondary School, the contract was awarded in 2004 to the lowest bidder in the sum of \$15.141M and during that year amounts totalling \$8M were paid to the contractor. During the current reporting period the works were completed and the balance of \$7.141M on the contract sum paid. It was however noted that the works were not included in the capital programme for the year 2005 nor was an approval obtained for such inclusion. A physical verification of the works revealed that while the works had generally satisfied the specifications, the building was still to be occupied, even though one year had elapsed since completion.

1313. The construction of the dormitory at Santa Rosa Secondary School was awarded by the NPTAB in the sum of \$14.028M. However, the actual contract signed between the Regional Administration and the awardee was for a sum of \$14.082M, although the actual bill of quantities had agreed with the amount approved by the NPTAB. Nonetheless, work commenced in September 2005 and one disbursement for an amount of \$6.685M or 47.65% was effected on 19 December 2005 in relation to measured works. A physical verification carried out in June 2006 revealed that the work was still incomplete, although the agreed completion date was set at 15 April 2006. There was also no evidence of work being carried out by the contractor and records examined gave no indication that an extension of time was granted by the Regional Administration.

1314. The works on the dormitory at the North West Secondary School were awarded in 2004 in the sum of \$14.211M and during that year amounts totalling \$8M were disbursed under the contract. The works were completed and physically verified during the current reporting period and the outstanding balance of \$6.211M paid. Notwithstanding this, it was noted that the Regional Administration had also expended \$2.599M from its current provision to undertake other capital works and repairs on the building, subsequent to its completion. The capital undertakings included painting and electrical works amounting to \$1.450M, which were awarded without the required approval from the Regional Tender Board. In relation to the repairs, these were effected to the sanitary facilities, gutters and gutter boards, windows, doors, roof and electrical works. The reasons why such repairs had had to be carried out to the building, during the year of practical completion and even during the defects liability period, were not determined. The requisite approval was also not obtained for the award of the works.

1315. The higher of two bidders was awarded the construction of teacher's quarters at Four Miles, Port Kaituma, as a result of the disqualification of the lower for failing to submit valid tax compliance. The signing of the agreement for the contract price of \$3.974M was executed on 30 December 2005 and on that date the full contract sum was paid to the contractor. This situation is most irregular, since there was no possibility of the scheduled works being completed by that time. Nonetheless, during a physical verification exercise carried out in July 2006 it was noted that the building was completed, although not put into use.

1316. In relation to the construction of teacher's quarters at Hotakwai, the contract was awarded to the sole bidder in the sum of \$3.575M. There was however a variation of \$137,140 for additional works, and this increased the contract sum to \$3.712M. The increase in the contract sum had required the approval of Regional Tender Board, but this was not obtained. As at 31 December 2005, the works were completed and the entire sum expended. The works were also physically verified.

1317. The construction of teacher's quarters at Kamwatta was awarded to the highest of three bidders in the sum of \$3.387M as a result of the failure of the lower bidders to provide all the required bid documents. A variation of \$309,230 for works not previously included in the contract increased the contract price to \$3.696M. There was no evidence that the required approval for the variation was obtained. Nevertheless, the works were completed and the entire contract sum fully expended. The works were also physically verified.

1318. The sum of \$813,026 was in relation to retention fees on the extension of Kamwatta primary school that was executed during the year 2004. The sum paid agreed with the balances shown as due and payable to the contractor, given the expiration of the defects liability period.

Subhead 1400400 - Roads

1319. The sum of \$40M was allocated for the (i) construction of roads from Matthew's Ridge to Baramita, Citrus Grove to Port Kaituma and Port Kaituma school road (ii) rehabilitation of roads from Tobago Hill to Wauna and (iii) rehabilitation of the road network in the Matthew's Ridge-Arakaka-Port Kaituma area. The full amount was expended as follows:

Particulars	Amount Paid \$'000
Rehabilitation of Eclipse Falls to Manicure Junction road	7,485
” ” ” Baramita road	7,415
Construction of Port Kaituma school road	6,484
” ” ” Citrus Grove to Port Kaituma road	5,480
Rehabilitation of Manicure Junction to Arakaka road	4,480
” ” ” Hospital junction to Six Miles, Moruca roadway	2,300
Rehabilitation of Tobago Hill to Wauna roadways	1,316
Transporting Laterite, boulders, sand, etc	1,172
Purchase of 100 Drums Bitumen	3,868
Total	40,000

1320. It should be noted that approval was obtained for the inclusion in the programme of the payment of the 2004 liability due on rehabilitation works on the road from Hospital junction to Six Miles, Moruca.

1321. Except for the Papaya road works that was included in the Wauna roadways, the Regional Tender Board had awarded the contracts to the sole bidder, in each case. The Papaya road works were properly awarded on the authority of the Head of the Budget Agency for an amount of \$350,000. The works were all completed and the reported sums paid on the contracts. Physical verification of the works revealed that these were completed.

1322. In relation to the purchase of bitumen, a scrutiny of the records revealed that sixty drums were issued for utilisation on Mabaruma Settlement roads, twenty seven drums for the Kumaka road, seven for the Hosororo road and six for the Wanaina road. However, inspections of these roadways revealed no evidence of such use.

Region's Response: The Head of the Budget Agency indicated that the purchases were utilised on the roadways, but was not visible because of constant erosion.

1323. Given the explanation, the Audit Office is of the view that the present use of bitumen on Region's roadways constitutes waste of resources and should be discontinued.

Subhead 1901100 - Agricultural Development

1324. The sum of \$3.5M was voted for the construction of Kumaka/Santa Rosa revetment. Amounts totalling \$3.254M were expended, as follows:

Description	Amount \$'000
Backfill San Jose revetment	1,494
” ” revetment from Kumaka to San Jose	750
” ” Santa Rosa revetment	650
Purchase of tie rods	360
Total	3,254

1325. There was no evidence that the three contracts awarded for backfilling works had the approval of the Regional Tender Board, as required. In addition, this breach of the Procurement Act and related regulations was not explained. However, the works were completed and the contract sums expended. The tie rods purchased were also received and properly accounted for in the records of the Regional stores.

Recommendation: The Audit Office recommends that the Regional Administration adhere strictly to the requirements of the Procurement Act and related Regulations regarding limits for the approval of contracts for works. (2005/310)

2401500 - Land and Water Transport

1326. The sum of \$4.6M was allocated for the purchase of one double cab 4 x 4 pick-up, one HP outboard engine and one balahoo. As at 31 December 2005, the full amount was expended, as follows:

Description	Amount \$'000
Purchase of one 4x4 pick-up and accessories	2,893
“ “ one 75 HP outboard engine	910
“ “ two balahoos	330
Unidentified purchases	467
Total	4,600

1327. An extension of programme was approved to permit the acquisition of two balahoos, instead of the one, already programmed. The balahoos were intended for use in the Moruca and Mabaruma sub-regions.

1328. The Regional Tender Board approved the purchase of a 4x4 pick-up and an outboard engine for respective sums of \$2.500M and \$910,000, while the acquisition of the balahoos were made on the approval of the Head of the Budget Agency. The items were all received and accounted for by the Region. However, these were not inventoried.

1329. In a related matter, it was noted that the actual vehicle purchased was not in use at the Regional Administration. Instead, this vehicle was being utilised by the Police in Arakaka, while another vehicle purchased by the Ministry of Amerindian Affairs and consigned to the Police was in use at the Regional Administration. The approval and/or documentation to support the transfers were not provided, but explanations indicated that this process was sanctioned at a very high level. It was also noted that the vehicle purchased by the Region was no longer serviceable.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary steps to have the vehicle properly transferred. (2005/311)

1330. The Audit Office was unable to assess the purposes for which the sum of \$467,000 was expended, since the related payment vouchers were not presented for audit scrutiny. In the circumstances, it could not be determined whether the amount formed a proper charge to the Capital Provision.

Subhead 2502500 - Furniture and Equipment (Administration)

1331. The sum of \$500,000 was allocated for the purchase of one computer and a public address system. Amounts totalling \$481,370 were expended on the acquisitions. The purchases were received by the Region, but while the computer system was inventoried, the public address system was not. The Regional Administration also failed to mark the items to identify them as the property of the Region.

Subhead 2502600 - Furniture and Equipment (Education)

1332. The sum of \$3M was allocated for the purchase of mattresses, desks, benches, freezer, teacher's tables and chairs for schools throughout the Region. Amounts totalling \$2.998M were expended on the purchase of freezers for the school dormitories in North West and Moruca, double and single mattresses for dormitory at North West and teacher's quarters, furniture for North West and Port Kaituma Secondary Schools and various primary schools across the Region. There was a noted absence of stores accounting procedures for furniture valued at \$200,000, which were distributed to the Wauna and Moruca Primary Schools. Nonetheless, the other items were received, but were not inventoried or marked to identify them as the Region's property.

Subhead 2502700 - Furniture and Equipment (Staff Quarters)

1333. The sum of \$400,000 was allocated for the purchase of beds, mattresses, television set and gas stoves. Amounts totalling \$399,200 were expended on the acquisition of three gas stoves, four double and five single beds, four single mattresses, a television and DVD player. The television and DVD player were subjected to adequate stores accounting, but the other items were not inventoried or marked to identify them as the property of the Region.

Subhead 2502800 - Furniture and Equipment (Health)

1334. The sum of \$4M was allocated for the purchase of gas fridges, infant scales, double beds, mattresses and radio communication sets. Amounts totalling \$3.961M was expended on the purchase of eight gas refrigerators, ten infant scales, 120 single mattresses, twenty five double mattresses and communication equipment. Appropriate Tender Board procedures were observed for all of the aforementioned purchases. In each case the acquisitions were received, but, with the exception of the gas refrigerators, were not inventoried or marked to identify them as the Region's property.

Subhead 2601400 - Power Supply

1335. The sum of \$3M was allocated for the purchase and installation of electrical cables, poles and meters. Amounts totalling \$2.992M were expended on the purchase of fifty electrical meters, eight rolls of electrical duplex cables and forty five wallaba posts. The electrical meters and duplex cables, which cost \$2.262M, were acquired without the required adjudication of the Regional Tender Board. Further, attempts to validate the purchases revealed that the entire acquisition of meters and five rolls of duplex cables, which had a total cost of \$2.262M, could not be accounted for, although there was evidence that these were received. The remaining items were also not inventoried or marked to identify them as the Region's property.

Recommendation: The Audit Office recommends that the Regional Administration adhere strictly to the requirements of the Procurement Act and related Regulations regarding limits for the approval of contracts for the procurement of goods. (2005/312)

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to ensure that all the assets acquired are recorded in the inventory of the Region and properly marked to identify them as Government's property. (2005/313)

AGENCY 72 & DIVISION 531
REGION 2 - POMEROON/ SUPENAAM

Current Expenditure

1336. For the period under review, the Personnel Section forwarded twenty pay changes directives in respect of resignations, transfers, dismissals and retirement to the Regional Accounting Unit. However, a review of these directives indicated that they were issued on an average of one month after their effective dates. As a result of this practice, overpayment of net salaries totalling \$445,713 was made to five officers. However, as at 31 December 2005 amounts totalling \$321,508 in respect of four officers were recovered. The related deductions in respect of these overpayments were not recovered from the relevant agencies.

Region's Response: The Head of the Budget Agency explained that the overpayments were mainly due to the late submission of the relevant information to the Personnel Section.

Recommendation: The Audit Office once again recommends that the Regional Administration put in place the necessary mechanisms to expedite the flow of information from the various Programme Heads and take action to recover the deductions from the various agencies. (2005/314)

1337. In my 2002-2004 Report, attention was drawn to the overpayments of salaries amounting to \$698,709 to seven officers. However, at the time of reporting, amounts totalling \$538,709 were still to be recovered.

Region's Response: The Head of the Budget Agency explained that attempts to recover the amounts failed, since the persons concerned were not located.

Recommendation: The Audit Office recommends that the Regional Administration continue to work assiduously towards the recovery of all amounts overpaid, failing which the advice of the Finance Secretary, Ministry of Finance be sought in order to bring this matter to a closure. (2005/315)

1338. An examination of the Travelling Register revealed that this record was not properly written up, in that, pertinent information such as the authority for the payment of travelling allowances, designation of officers and particulars of motor vehicle insurance were not always included in the register.

Recommendation: The Audit Office recommends that the Regional Administration take action to have all necessary information recorded in the register, since this has implications for the accuracy of travelling allowances paid to officers. (2005/316)

1339. It was previously reported that the Regional Administration had paid an official accredited to the Region by the Ministry of Local Government and Regional Development motor car allowances totalling \$198,936 over the period June 2001 to May 2003, while providing the official on a full time basis with a chauffeur driven vehicle. The Head of the Budget Agency ceased the payment of the allowances with effect from June 2003 and took action to recover the sum. However, to date the sum involved has not been repaid, although the official is still accredited to the Region.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the matter with the Ministry of Local Government and Regional Development in order to recover the outstanding sum of \$198,936 (2005/317).

1340. An examination of the register of contributors to the National Insurance Scheme revealed 42 instances where NIS numbers were not quoted, indicating that these employees might not have been registered with the scheme.

Recommendation: Since registration with NIS has implications for social security and other related benefits, the Audit Office again recommends that the Regional Administration aggressively follow up with the concerned employees so that they can be registered with the scheme. (2005/318)

1341. Cheque Orders are required to be cleared sixteen days after their issue through the submission of bills, receipts and other supporting documents. However, cheque orders were being cleared on an average of twenty seven days later than required. As at 31 December 2005, one hundred and seventy seven cheque orders totalling \$54.746M were outstanding, but were subsequently cleared.

Recommendation: The Audit Office again recommends that the Regional Administration take action to ensure that the stipulated timeframe is adhered to in the clearing of cheque orders. (2005/319)

1342. It was previously reported that a shortage of 19,576 gallons of gasoline valued at \$4.307M had occurred over the period 13 June 1996 to 12 March 1998 and that three officers were charged and placed before the courts. In 2004, the matter was concluded without any conviction and the officers involved were reassigned to normal duties. However, to date the Finance Secretary is yet to give approval for the write off of the lost fuel.

1343. Also previously reported was the loss of 8,309 gallons of diesel fuel in relation to spillage of 5,751 gallons when a water tender collided with the fuel tank and a shortage of 2,558 gallons, which was engaging the attention of the police.

Region's Response: The Head of the Budget Agency indicated that the Police report was received during the current reporting period and was forwarded to the Finance Secretary, together with a request for approval to write off the losses.

Recommendation: The Audit Office recommends that the Regional Administration pursue the matter with the Finance Secretary in order to bring it to a closure. (2005/320)

1344. Of the thirty vehicles and equipment maintained and controlled by the Regional Administration, log books were only presented for twenty one. The Head of the Budget Agency explained that in respect of the remaining nine vehicles/equipment, seven were in the workshop for want of spares, while the other two log books could not be located. However, no records were maintained by the workshop to substantiate the claim that vehicles/equipment were inoperable during the period.

1345. An examination of the log books presented revealed that they were not properly written up, in that, the journey undertaken were not always authorised, while the driver's signature and evidence of supervisory checks were not always evident. As a result it could not be determined from an examination of the records whether effective control was exercised over the vehicles/equipment managed by the Region.

Region's Response: The Head of the Budget Agency indicated that he has since instructed supervisors to take corrective action.

Recommendation: The Audit Office recommends that the Regional Administration do whatever is required to ensure that all log books meet the required recording standards at all times. (2005/321)

1346. A physical verification of the contracts for the repairs to ten buildings within the Region revealed that overpayments totalling \$801,070 were made, as follows:

Description	Amount \$'000
Repairs to Agriculture Office living quarters	202,760
Repairs to Teacher's quarters – Capoey	102,050
Repairs to Huis't Dieren Primary School	91,150
Fencing all purpose Centre at Cullen	85,095
Repairs to Abram Zuil Nursery School	77,390
Repairs to Dept of Education Building – Charity	56,320
Repairs to Huis't Dieren Health Centre	56,000
Repairs to Malaria Quarters – Charity	54,225
Repairs to Regional Vice-Chairman building – Anna Regina	48,460
Construction fence at Dept. of Education – Charity	27,620
Total	801,070

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover the overpayments from the contractors who undertook the works. (2005/322)

1347. An inspection undertaken at the Drug Bond and Ration Store at Suddie Hospital revealed that receipt and issues were recorded in the stock ledgers on average of six months after the receipts and issues of the drugs. As a result, a comparison between the actual stock and ledger balances could not be done in a timely manner.

Recommendation: The Audit Office recommends that immediate steps be taken to update all stock records so that these properly reflect the receipts and issues and balances of items of stock at all times. (2005/323)

1348. The sectional inventories at Suddie Hospital for the various wards and offices were not updated during the period reviewed. In the circumstances, the changes affecting these inventories were not recorded, monitored and supervised.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to:

- (a) review the inventories of the wards, theatres, offices, etc. of the Suddie Hospital with a view to updating them with all changes that occurred over the period; and
- (b) put in place mechanisms to ensure that the inventories of the Hospital are checked as required by the stores regulations and such acts of supervision be properly recorded in the records. (2005/324)

1349. The situation regarding the failure to dispose of a quantity of unserviceable machinery and equipment, which was mentioned in the report for 2004, remained un-remedied as these were still on hand at the time of the audit. It was however noted that approval had been obtained from the Finance Secretary to effect disposal.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the disposal of all unserviceable machinery and equipment. (2005/325)

1350. The situation where officers occupying government quarters utilised electricity at Government's expense, continued during the current reporting period, despite assurances of corrective action from the Head of the Budget Agency. The remaining electrical meters were also to be installed on the remaining four quarters within the Suddie Hospital compound since 2004.

Region's Response: The Head of the Budget Agency explained that this was due to budgetary constraints.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to ensure that all government quarters are metered and officers billed for electricity utilised. (2005/326)

1351. An alleged cash shortage of \$3.692M, which occurred in 2004, resulted in the Headmaster of the Anna Regina Multilateral School being sent on leave pending police investigation. The Headmaster has since retired, but the matter is still to be resolved.

Region's Response: The Head of the Budget Agency explained that the police are still conducting investigations.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the Commissioner of Police in order to obtain the desired report for forwarding to the Finance Secretary and other appropriate action. (2005/327)

Capital Expenditure

Subhead 11001 - Bridges

1352. The sum of \$5M was voted for the construction of bridges at Queenstown and Johanna Cecelia and the payment of retention. Amounts totalling \$4.642M were expended as follows:

Description	Amount \$'000
Construction of Bridge at Queenstown	2,086
Construction of Bridge at Golden Fleece	1,225
Construction of Bridge at Johanna Cecelia	1,068
Payment Of Retention Fees	230
Miscellaneous	33
Total	4,642

1353. As can be noted, a bridge was also constructed at Golden Fleece. However, an approval to extend the programme to include the additional bridge was not provided for audit scrutiny.

1354. The contracts for the construction of the bridges at Queenstown and Golden Fleece were both awarded to the most competitive bidder in the sums of \$2.086M and \$1.361M respectively. As at 31 December 2005, the full contract sum was paid to the contractor in respect of the bridge at Queenstown, while amounts totalling \$1.225M was paid in respect of the bridge at Golden Fleece.

1355. The construction of the bridge at Johanna Cecelia was awarded in the sum of \$1.068M to the second lowest bidder on the grounds that the lowest bidder had two unfinished jobs from 2004. As at 31 December 2005, the full contract sum was paid the contractor. The above works were verified as having been completed and physically verified.

Subhead 12001- Buildings (Health)

1356. The sum of \$10M was voted for (a) the construction of health posts at Mainstay, Abrams Creek and Siriki and one staff quarter at Wakapoa (b) the rehabilitation of staff quarter at Adventure (c) the extension of Lima Sands health post and (d) the payment of retention. Amounts totalling \$9.902M were expended as follows:

Description	Amount \$'000
Construct nurses hostel at Suddie	5,472
Construct health post at Siriki	1,357
Repairs to staff quarter at Adventure	992
Rehabilitation of Abrams Creek health post	932
Extend Lima Sands health post	792
Payment of retention fees	312
Miscellaneous	45
Total	9,902

1357. The construction of health post at Mainstay was already done in 2004. In addition, no works were carried out on the staff quarter at Wakapoa.

1358. As can be noted, a nurse's hostel was also constructed at Suddie. However, an extension to the programme was seen for the inclusion of the hostel.

1359. The above five contracts were all awarded to the most competitive bidders. A physical verification carried out on the above contracts revealed that overpayments totalling \$514,320 was made to the contractors.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary actions to recover the amount overpaid to the contractor. (2005/328)

Subhead 12002 - Buildings (Education)

1360. The sum of \$12M was voted for (1) the construction of nursery schools at Good Hope and Anna Regina (2) the rehabilitation of Aurora and Charity secondary schools and the payment of retention. Amounts totalling \$11.985M were expended as follows:

Description	Amount \$'000
Construction of Good Hope nursery school	4,176
Construction of Anna Regina primary school	4,169
Rehabilitation of Aurora primary school	735
Purchase of electrical items	1,868
Payment of retention	991
Miscellaneous	46
Total	11,985

As can be noted, no work was done at the Charity secondary school.

1361. The contract for the construction of the Good Hope nursery school was awarded in the sum of \$4.032M to the second lowest bidder on the grounds that the lowest bidder had an incomplete job at Suddie hospital. There was a variation \$144,730, giving a revised contract sum of \$4.176M. As at 31 December 2005, the entire contract sum was paid to the contractor. Physical verification revealed that there was an overpayment of \$217,330 to the contractor.

1362. The contract for the construction of the Anna Regina Nursery School was awarded in the sum of \$4.024M to the second lowest bidder on the grounds that the lowest bidder had an incomplete job at Suddie hospital. There was a variation of \$144,730, giving a revised contract sum of \$4.169M. As at 31 December 2005, the entire contract sum was paid to the contractor. Physical verification revealed that there was an overpayment of \$111,200 to the contractor.

1363. The contract for the rehabilitation of the Aurora primary school was awarded in the sum of \$734,250 to the third lowest bidder on the grounds that the second bidder had an invalid certificate of compliance and the lowest bidder had an outstanding job. As at 31 December 2005, the entire contract sum was paid to the contractor. A physical verification revealed that there was an overpayment of \$16,000 to the contractor.

1364. The electrical items purchased were verified as having been received and properly brought to account.

1365. In my 2004 audit report, it was observed that overpayments totalling \$1,297,605 were made to the contractor for works not done to the Kabakaburi headmaster quarters. During 2005 the work were completed, however works valued at \$124,600 were done by the Regional Administration. A physical verification carried out still revealed overpayments totalling \$191,200 paid to the contractor, giving a total overpayment of \$315,800. Similarly, in 2004 overpayments totalling \$590,350 were made to the contractor for works not done to the Ulele headmaster quarters. During 2005, the works were completed and a physical verification carried out still revealed overpayments totalling \$352,900 paid to the contractor.

Recommendation: The Audit Office views this situation seriously and recommended that the Regional Administration take immediate action to recover these overpayments. (2005/329)

Subhead 12003 - Buildings (Administration)

1366. The sum of \$1M was voted for the completion of the Regional Accounting Unit. Amounts totalling \$0.990M were expended on the rehabilitation of the sanitary block.

1367. The contract was awarded in the sum of \$0.766M to the second lowest bidder on the grounds that the lowest bidder certificate of compliance was invalid. There was a variation of \$223,960 giving a revised contract sum of \$0.990M. As at 31 December 2005 the full contract sum was paid to the contractor. The works were verified as having been completed and physically verified.

Subhead 13004 - Miscellaneous D&I Works

1368. The sum of \$75M was voted for (1) the construction and rehabilitation of irrigation checks, tail walls, tail wall gates, box culverts, regulators, timber revetments, access bridges, relief structures and access dams at locations including Devonshire Castle, Reliance, Anna Regina, Dartmouth, Westbury, Good Hope, Better Hope and Better Success (2) Desilting of trenches at locations including Henrietta to Dartmouth, Westbury to Charity and Annandale to Good Hope. Amounts totalling \$74.714M were expended as follows:

Description	Amount \$'000
Construction of seven box culvert	13,035
Upgrading of two access dams	12,803
Construction of nine revetment	12,644
Desilting of twenty five trenches	9,839
Construction two bridges	9,490
Construction of five irrigation checks	7,770
Construction two tailwalls	3,180
Construction two regulators	1,708
Rehabilitation of relief structure	296
Payment of retention	3,614
Miscellaneous	335
Total	74,714

1369. Seven contracts valued at \$13.681M were awarded for the construction of a similar number of box culverts. Of these contracts, two were awarded to the most competitive bidders, whilst five were not awarded to the most competitive for reasons such as bidders were already engaged in other jobs and not pre-qualified. As at 31 December 2005, amounts totalling \$13.034M were paid to the contractors. The works were completed and physically verified.

1370. Two contracts valued at \$12.416M were awarded for the upgrading of access dams. These contracts were awarded to the most competitive bidders. There was a variation of \$387,000 on one contract giving a revised contract sum of \$12.803M. As at 31 December 2005, the full contract sum was paid to the contractor. The works were completed and physically verified.

1371. Nine contracts valued at \$12.344M were awarded for the construction of a similar number of revetments. Of these contracts, seven were awarded to the most competitive bidders, one was awarded to the higher of two bids on the grounds that the other lower bid already had six jobs and one did not show further interest. There were variations of \$305,200 on two contracts giving a revised contract sum of \$12.649M. As at 31 December 2005, amounts totalling \$12.644M were paid to the contractors. The works were completed and physically verified.

1372. Twenty five contracts valued at \$9.310M were awarded for the desilting of a similar number of trenches. The contracts were all awarded to the most competitive bidders. There were variations of \$529,800 on two contracts giving a revised contract sum of \$9.839M. As at 31 December 2005, the full contract sum was paid to the contractors. The works were completed and physically verified.

1373. Two contracts valued at \$9.490M were awarded for the construction of a similar number of bridges. One contract was awarded to the most competitive bidder whilst the other was awarded to the third lowest on the grounds that the second lowest had never done job of this nature before and the lowest did not show any further interest. As at 31 December 2005, the full contract sum was paid to the contractor. The works were completed and physically verified.

1374. Five contracts valued at \$8.310M were awarded for the construction of a similar number of irrigation checks. Of these contracts, three were awarded to the most competitive bidder and two were awarded to the second lowest bidders. No reason was stated why in one instance the lowest bidder was not chosen, whilst in the other, the lowest bidder had other jobs. As at 31 December 2005, amounts totalling \$7.770M were paid to the contractors. The works were completed and physically verified.

Subhead 14001 - Roads

1375. The sum of \$37M was allocated for (1) the rehabilitation of road in areas such as Riverstown, Zorg, Queenstown, Bush Lot and Sparta and (2) the payment of retention. Amounts totalling \$35.711M were expended as follows:

Description	Amount \$'000
Upgrade Cross street- Queenstown	4,693
Upgrade Bus shed street- Queenstown	4,169
Upgrade street at Richmond	3,810
Upgrade Bholo street- Bush Lot	3,799
Upgrade school street- Sparta	3,790
Upgrade street at Maria's Loge	3,781
Upgrade school street- Queenstown	3,590
Upgrade Cross street- Suddie	2,929
Upgrade Hansraj street- Aberdeen	2,876
Upgrade Cross street- Zorg	2,042
Payment of retention fees	197
Miscellaneous	35
Total	35,711

1376. As can be noted, works were done on the upgrading of streets at Suddie, Maria's Lodge, Richmond and Aberdeen which was not included in the Capital Project Profile. However, approval was only seen for the upgrading of street at Aberdeen. Eight contracts valued at \$28.650M were awarded to the most competitive bidders for the above works. As at 31 December 2005, amounts totalling \$27.909M were paid to the contractors. The remaining two contracts valued at were awarded to the second lowest bidders without any reasons assigned why the lowest bidders were not chosen. The above works were completed and physically verified.

Recommendation: The Audit Office recommends that approval be sought for works done on the upgrading on roads not included in the Capital Project Profile. (2005/330)

Subhead 19001 - Land Development

1377. The sum of \$12M was allocated for (1) the upgrading of Market Street - Anna Regina, ManMan Street - Bush Lot, and Elliot Street - Henrietta and (2) the payment of retention. Amounts totalling \$11.997M were expended as follows:

Description	Amount \$'000
Upgrading of ManMan Street - Bush Lot	3,756
Upgrading of Market Street - Anna Regina	3,548
Upgrading of Elliot Street - Henrietta	3,355
Upgrading of Vashti Street - Henrietta	1,254
Payment of retention fees	84
Total	11,997

1378. As can be noted, the upgrading of Vashti Street, Henrietta was not included in the Capital Profile. However, approval for an extension to the programme was seen. The contract for the upgrading of Elliot Street, Henrietta was awarded in the sum of \$3.355M to the second lowest bidder on the grounds that the lowest bidder does not have the necessary equipment to do the job. As at 31 December 2005, the full contract sum was paid to the contractor. The works were completed and physically verified.

1379. The contract for the upgrading of Man Man Street, Bush Lot was awarded in the sum of \$3.756M to the highest bidder on the grounds that the other lower bids had outstanding jobs. As at 31 December 2005, the full contract sum was paid to the contractor. The works were completed and physically verified.

1380. The contract for the upgrading of Market Street, Anna Regina was awarded in the sum of \$3.548M to the higher of two bids on the grounds that the lower bidder has three outstanding jobs. As at 31 December 2005, the full contract sum was paid to the contractor. The works were completed and physically verified.

Subhead 24002 - Land and Water Transport

1381. The sum of \$4.5M was allocated for the purchase of one ambulance for Charity Hospital. Amounts totalling \$4.480M were expended on the purchase of one ambulance and three 125cc and one 50cc motorcycles. Approval was seen for an extension to the programme to purchase the motor cycles. The items purchased were verified as having been received and properly brought to account.

Subhead 25001 - Furniture and Equipment (Education)

1382. The sum of \$3M was allocated for the purchase of types A, B, C and D desks and benches, nursery sets, filing cabinets, cupboards, teachers' tables and chairs. Amounts totalling \$2.981M were expended on the purchase of the above items, which were verified as having been received and properly brought to account.

Subhead 25002 - Furniture and Equipment (Administration)

1383. The sum of \$1M was allocated for the purchase of writing desks, typist chairs, filing cabinets, one computer and typewriters. Amounts totalling \$0.893M were expended on the purchase of the above items, which were verified as having been received and properly brought to account.

Subhead 26002 - Furniture and Equipment (Health)

1384. The sum of \$7.5M was allocated for the purchase of neonatal phototherapy unit, ultra sound unit, one infant Incubator, one haematology analyser and one microscope. Amounts totalling \$7.476M were expended on the above items, which were verified as having been received and properly brought to account.

Subhead 44002 - Other Equipment

1385. The sum of \$20M was allocated for the purchase of one bulldozer. Amounts totalling \$17.732M were expended on the purchase of one bulldozer, one 24' disc plough and one Honda generator. The purchase of the disc plough and the generator was done outside of the Capital Profile for which approval for an extension to the programme was seen. The items were verified as having been received and properly brought to account.

AGENCY 73 & DIVISION 533
REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

1386. A comparison of the authorised staffing as shown in the 2005 Estimates of Expenditure with the actual staff employed by the Region in December 2005, revealed that the authorised staff strength was exceeded, in the following categories:

Description	Authorised	Actual	Under/Excess
Administration	348	330	18
Senior Technical	1,011	434	577
Other technical & Craft skilled	202	412	(210)
Clerical and Office Support	131	96	35
Semi skilled Operatives and Unskilled	371	554	(183)
Contracted Employees	0	8	(8)
Temporary Employees	0	14	(14)
Total	2,063	1,848	215

1387. An examination of the actual staffing revealed that there was a shortage of 215 staff. On the other hand, the table below sets out the position as it relates to Programme 4 – Education which reflects an excess staffing of 290 and 228 under line items 6113 – Other Technical and Craft Skilled and 6115 – Semi Skilled Operatives and Unskilled respectively. This state of affairs was due to the omission from the National Estimates of 518 teachers, under the related categories for which they were employed.

Description	Authorised	Actual	Under/Excess
Administration	322	321	1
Senior Technical	920	415	505
Other technical & Craft skilled	0	290	(290)
Clerical and Office Support	34	9	25
Semi skilled Operatives and Unskilled	16	274	(228)
Total	1292	1309	13

Recommendation: In order to ensure a meaningful comparison between 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 estimates of expenditure. (2005/331)

1388. Fifty three 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:

- (a) The names of nineteen persons still appeared 1 – 4 months on the payroll after the effective dates of not being on the job. This was due to pay-changes directives being forwarded late to the Regional Accounting Unit to effect the necessary changes on the payrolls. As a result, amounts totalling \$1.505M should have been refunded as unpaid salaries. Included in this figure are amounts totalling \$491,544 which represent payments made for various types of deductions such as Income Tax and National Insurance Scheme; and
- (b) Included in the unrecovered figure are amounts totalling \$282,939, which represent twelve months net salary received by an Equipment Operator even though the effective date of leaving the job was nineteen months prior. In addition, the deductions totalling \$142,233 in relation to these payments for the year under review were also paid over to the related agencies. Further, amounts totalling \$90,211 are still to be recovered from the same officer for the year 2004.

Recommendation: The Audit Office recommends that the Regional Administration aggressively follow up with the relevant agencies and 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. (2005/332)

1389. Amounts totalling \$33.885M were expended on benefits and allowances. An examination of a sample of vouchers in relation to this expenditure revealed that amounts totalling \$83,654 were expended on overtime payments. This amount should have been charged to 6131 – Other Direct Labour Costs.

1390. An examination of the Register of Contributors to the National Insurance Scheme (NIS) revealed that four hundred and fifty one employees were without NIS numbers. This would indicate that these employees were not registered with the Scheme. It should be emphasised that the registration with the Scheme has implications for social security and other benefits.

Region's Response: The Head of the Budget Agency explained that the employees did not submit their Identification Cards nor did they present themselves for registration.

Recommendation: The Audit Office recommends that the Regional Administration conduct the registration of the employees at the time of employment, since registration with the NIS has implications for social security and other benefits. (2005/333)

1391. Thirty five payments totalling \$18.947M were made later than the stipulated time of the fifteenth day in the following month to the Scheme. As a result, the Regional Administration can incur penalties due to late payments.

Region's Response: The Head of the Budget Agency explained that the late payments were due to unavailability of funds.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary steps to ensure that payments are made promptly to the NIS so as to avoid an occurrence of penalties imposed by the Scheme. (2005/334)

1392. Amounts totalling \$40.591M were expended on materials, equipment and supplies. Included in this figure are amounts totalling \$1.060M which were expended on the purchase of fixed assets such as computer, air conditioning units, desk and chairs, television set and filing cabinets. These items are of a capital nature and are deemed inappropriate charges to the Line Item since the expenditure should have been met from subhead 25032 – Furniture and Equipment Administration. As a result, this is a misallocation of expenditure.

1393. Amounts totalling \$23.703M were expended on fuel and lubricants for fourteen vehicles, two motor cycles and 11 pieces of 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:

- (a) Partial submissions of logbooks were made for six vehicles and two pieces of equipment. In addition, log books were not produced for five vehicles and nine pieces of equipment;
- (b) Several instances were observed where the signatures of officers authorising journeys were not seen in the log books produced; and

(c) Physical verification of fuel/lubricants revealed the following observations:

- A dip stick was not available at the Crane Stores to verify the amount of 62 gallons of diesel and 55 gallons of gasoline as reflected in the stock ledger, as a result, it could not be easily determined whether all the fuel was accounted for;
- 7 gallons № 50 lube oil and 6 gallons № 140 lube oil from the Crane Stores and 7 gallons of diesel from the West Demerara Regional Hospital were found to be short against the amounts recorded on the bin cards.

Recommendation: The Audit Office recommends that the Regional Administration put in place mechanisms to ensure that all log books are properly maintained to reflect proper accountability of the operation of vehicles and equipment. (2005/335)

1394. Amounts totalling \$47.473M were expended on the rental and maintenance of buildings. The following is a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation of 21 schools	19,363
Rehabilitation of the WDRH kitchen	6,191
Repairs to the Regional Admin building	3,963
Rehabilitation of wards in the WDRH	2,797
Rehabilitation of 9 government quarters	3,154
Repairs to 1 community center	820
Rehabilitation of roof – Power house	671
Supply and installation of AC units	426
Purchases	9,070
Miscellaneous	814
Rental of buildings	204
Total	47,473

1395. Sixty nine contracts were awarded under maintenance of buildings for the above works. Of these, 16 contracts were awarded by the Regional Tender Board in sums totalling \$30.614M to the most competitive bidders. As at 31 December 2005, amounts totalling \$28.637M were paid to the contractors.

1396. Physical verifications revealed the following observations:

- (a) An amount of \$31,398 was overpaid on the contract awarded to the sole bidder in the sum of \$1.234M for the rehabilitation of Ward 35 House as shown below:

Item	Description	Unit	Qty. Paid	Qty Verified	Diff	Rate \$	Amount \$
2(b)	Supply, cut and fix 28 gauge corrugated zinc sheet.	sy	166.2	156.5	9.7	1,400	13,580
2(f)	Supply, cut and fix 1"x 8" fascia board	bm	104	96	8	240	1,920
2(h)	Supply, cut and fix ply board to fascia board	sy	52	48	4	1,500	6,000
2(j)	Supply and apply 3 coats of paint to fascia board and under eave ceiling	sy	69.3	64	5.3	540	2,862
2(i)	Supply and apply 2 coats of paint to top side of roof	sy	166.2	156.5	9.7	240	3,472
3(a)	6" PVC Gutter	ly	29.3	26.6	2.7	13.2	3,564
	Total						31,398

- (b) All other contracts were carried out according to the specifications of the contracts.

1397. The amount of \$9.090M represents purchases. Included in this figure are amounts totalling \$5.434M which were expended on janitorial and cleaning supplies. The items purchased were verified as having been received and properly brought to account in the records of the Regional Administration.

1398. Amounts totalling \$117.766M were expended on Maintenance of Infrastructure as follows:

Description	Amount \$'000
Maintenance of Roads	12,150
Maintenance of Bridges	4,799
Maintenance of Drainage and Irrigation	81,714
Maintenance of Other Infrastructure	19,103
Total	117,766

1399. The amount of \$12.150M was expended on the Maintenance of Roads. The following is a breakdown of the expenditure:

Description	Amount \$'000
Supply and deliver road materials	10,714
Construction of road	965
Travelling and subsistence	314
Weeding and cleaning roadways	92
Miscellaneous	65
Total	12,150

1400. An examination of the above expenditure revealed the following observations:

- (a) Twenty three contracts were awarded for the above works. Of these, five contracts were awarded by the RTB to the lowest bidders in sums totalling \$6.553M. As at 31 December 2005, amounts totalling \$6.543M were paid to the contractors on these contracts. A sample of the projects were physically verified and were found to be completed in accordance with the specifications of the contracts; and
- (b) The amount of \$314,000 was expended on Travelling and Subsistence. This amount should have been charged to Line Item 6261 – Travelling and Subsistence instead, thus resulting in a misallocation of expenditure.

1401. The amount of \$4.799M was expended on the Maintenance of Bridges. The following is a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation of 10 bridges	4,152
Purchase of GH materials	363
Construction of footpath	284
Total	4,799

1402. In relation to the rehabilitation of bridges, ten contracts were awarded in sums totalling \$4.152M in areas including Good Intent, Stewartville, Bella Dam, Uitvlugt and Canal No 1. Of these, three contracts valued at \$3.329M were awarded by the RTB by way of waiver of tender board procedures due to the emergency nature of the works. As at 31 December 2005, the full sums were paid to the contractors. A sample of the projects was physically verified and was found to be completed in accordance with the specifications of the contracts.

1403. Further, the amount of \$81.714M was expended on the maintenance of drainage and irrigation. The following is a breakdown of the expenditure:

Description	Amount \$'000
Weeding and cleaning of drains	67,049
Construction & rehabilitation of sluices, revetments and outlets	9,923
Labour and security of pumps	3,831
Miscellaneous	911
Total	81,714

1404. An examination of the above expenditure revealed the following observations:

- (a) 446 contracts valued at \$82.318M were awarded to carry out the above works. Of these, 73 were awarded by the RTB to the most competitive bidders. An examination of these contracts and related documents revealed the following:
- 7 contracts valued at \$9.007M were awarded on the basis of waiver of tender board procedures due to emergency works; and
 - 4 contracts valued at \$3.560M were awarded to the second and third lowest bidders on the grounds that the lower bids had on-going works for the Region.
- (b) A sample of the projects was physically verified and was found to be completed according to the specifications of the contracts.

1405. In relation to the amount of \$19.103M expended on maintenance of other infrastructure the following is a breakdown of the expenditure:

Description	Amount \$'000
Construction of 6 trestles	6,571
Construction of 4 fences	2,412
Construction of 2 revetments	1,711
Construction of 5 culverts	1,695
Rehabilitation of 2 community centers	1,477
Rehabilitation of sanitary blocks	1,448
Transport and supply of sand, earth and loam	597
Construction of clay brick furnace	492
Miscellaneous	2,700
Total	19,103

1406. An examination of the above expenditure revealed the following observations:

- (a) Fifty two contracts valued at \$ 17.430M were awarded for the execution of above works. Of these, nine contracts valued at \$10.670M were awarded by the RTB to the lowest bidders. As at 31 December 2005, amounts totalling \$15.597M were paid on the total contracts. A sample of the projects were physical verified and were found to be completed according to the specifications of the contracts; and
- (b) It was observed that in most cases, construction works were carried out instead of maintenance works. It should be noted that construction works are classified as capital expenditure and should have been budgeted for under Capital Expenditure instead of being carried out under Current Expenditure.

1407. According to the Appropriation Account, the sum of \$13.221M was expended on travelling and subsistence. An examination of a sample of payment vouchers relating to this expenditure revealed that the expenditure incurred was within the stipulated rates and were reasonable.

1408. Amounts totalling \$13.478M 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 five vehicles incurred an average of \$391,065 in maintenance costs per vehicle as summarised below:

Vehicle Number	Amount \$
PDD 6946	682,758
PDD 6030	400,485
PDD 8072	355,185
PDD 4893	292,000
PDD 1145	224,900
Total	1,955,328

Recommendation: 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. (2005/336)

1409. Amounts totalling \$4.305M were expended for Telephone Charges. Included in this figure are amounts totalling \$1.328M which relate to the rental, local and overseas charges incurred for sixteen telephones under the Region’s control under Programme 1 – Administration and Finance. An examination of the telephone register revealed that amounts totalling \$1.111M were paid, resulting in a difference of \$217,166, as a result of the telephone charges registers not being updated when bills are paid. This defeats the purpose of maintaining the registers.

1410. Amounts totalling \$15.635M were expended on Electricity Charges. The Region has under its control one hundred and twelve electrical meters. An examination of the electricity charges registers and the IFMAS reports revealed a difference of \$555,463. This resulted mainly from the registers not being updated when bills are paid thus defeating the purpose of maintaining the registers.

Recommendation: 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 Reports on a regular basis. (2005/337)

1411. According to the Appropriation Account, the sum of \$76.902M was expended on Security Charges. An examination of a sample of payment vouchers revealed that the expenditure was properly incurred.

1412. Amounts totalling \$2.749M were expended for Training. An examination of a sample of payment vouchers revealed that the amounts were expended on costs incurred for conducting workshops on Infection Control, Women's Health, Breast Feeding etc, travelling and subsistence for participants, purchase of stationery and a projector at a cost of \$370,000. This projector is considered a capital item and should have been more appropriately charged to Division 533 – Subhead 25031 – Health.

Other Matters

1413. Three hundred and eighty five payment vouchers valued at \$14.336M were not presented for audit. Of this amount, 287 payment vouchers valued at \$6.606M relates to employment costs, and the difference of \$7.760M represents other charges.

Recommendation: The Audit Office recommends that the Regional Administration in conjunction with the Sub – Treasury mount a special exercise to locate the missing vouchers. 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 sums expended on the payment vouchers referred to above. (2005/338)

1414. An examination of the records of the Vreed-en-Hoop stores revealed that items such as a computer system and a water pump were sent by senior officers of the Regional Administration to the stores for safekeeping without any documentation. These items were seen in the stores but were not properly accounted for.

1415. An examination of the Crane Stores revealed the following unsatisfactory observations:

- (a) The stores was not properly secured with lighting facilities, since a torch light was used in the verification of items;
- (b) Contractors and other individuals were allowed to lodge items in the stores for safe keeping without proper authority;

- (c) An instance was observed where a new tyre was issued by the storekeeper, however, the one replaced was not returned to the stores, as such it could not be easily determined whether the tyre was indeed replaced;
- (d) The environment of the stores was found to very unsanitary and congested making it very difficult to access items easily; and
- (e) The loan register was last updated in 1994.

Recommendation: The Audit Office recommends that urgent attention be taken by Regional Administration to ensure strict compliance with the Stores Regulation. (2005/339)

Capital Expenditure

Subhead 11004 - Bridges

1416. The sum of \$9M was allocated for the construction of bridges at Seawall Road – Hague, Sea Spray – Leonora and Zeeburg Secondary Schools. According to the Appropriation Account amounts totalling \$8.860M were expended as follows:

Description	Amount \$'000
Timber Bridge – Zeeburg	4,128
Timber Bridge – Hague	2,388
Bridge – Sea Spray	1,190
Bridge – Harlem	513
Hand Rail – Zeeburg	420
Bridge – Hubu	221
Total	8,860

1417. As can be noted, work was done on the Harlem and Hubu Bridge and the hand rail at Zeeburg, but a change in programme was not produced for audit examination.

1418. An examination of the contract and related documents for the construction of the timber bridge at Zeeburg revealed the following observations:

- (a) A contract in the sum of \$4.586M was awarded in June 2005 to the lowest bidder by the Regional Tender Board (RTB). An amount of \$458,620 representing a mobilisation advance was paid on this contract. However, during September 2005, this contract was terminated due to the contractor not commencing work on the project. There was also no evidence to indicate that the mobilisation advance of \$458,620 was refunded to the Region by the contractor;
- (b) Consequent to the termination of the above – mentioned contract, another contract was awarded in September 2005 to the lowest bidder in the sum of \$4.472M. As at 31 December 2005, amounts totalling \$3.670M were paid to the contractor; and

- (c) Physical verification of the above project revealed that the work was carried out according to the specifications of the contract.

1419. In relation to the construction of the timber bridge at Hague, the following was observed:

- (a) A contract valued at \$2.447M was awarded in June 2005 to the lowest bidder by the Regional Tender Board (RTB). An amount of \$244,730 representing a mobilisation advance was paid towards this contract. However, during September 2005, this contract was terminated due to the contractor not commencing work on the project. There was also no evidence to indicate that the mobilisation advance of \$244,730 was refunded to the Region by the contractor; and
- (b) Another contractor who was the third lowest bidder was subsequently awarded the contract in September 2005 in the sum of \$2.5M on the grounds that the second lowest bidder had on-going works with the Region. As at 31 December 2005, amounts totalling \$2.143M were paid to the contractor. Physical verification revealed that the work was carried out according to the specifications of the contract.

1420. The contract for the construction of the bridge at Sea Spray, Leonora was awarded to the second lowest bidder in the sum of \$1.711M against the Engineer's estimate of \$2.093M. The basis of the award was that the lowest bid of \$1.498M was considered unrealistic. As at 31 December 2005, amounts totalling \$1.190M were paid to the contractor. Physical verification of the project revealed that the work was carried out according to the specifications of the contract.

1421. The contract for the construction of the bridge at Harlem was awarded to the second lowest bidder in the sum of \$2.267M against the Engineer's estimate of \$2.242M. The basis of the award was that the lowest bidder did not submit all the requirements for the Tender. As at 31 December 2005, an amount of \$512,629 was paid to the contractor. Physical verification revealed that the work was completed and was carried out according to the specifications of the contract.

1422. The contract for the construction of the rail at the Zeeburg Bridge was awarded in the sum of \$422,000. As at 31 December 2005, the full sum was paid to the contractor. In addition, the amount of \$219,814 represents retention on a contract which was awarded in 2004 for the construction of a bridge at Hubu. Physical verification of the projects revealed that the works were carried out according to the specifications of the contract.

Subhead 12030 - Buildings (Education)

1423. The sum of \$29M was allocated for (a) the completion of Zeelugt Nursery School, (b) construction of Belle West Nursery School and the extension of Endeavour and the Commons Primary School, Canal № 2. According to the Appropriation Account, amounts totalling \$23.591M were expended on the construction and rehabilitation of the following schools:

Description	Amount \$'000
Const of Belle West Nursery School	11,963
Const of Annex Cornelia Ida Primary School	6,259
Extension of Zeelugt Nursery school	2,978
Const of Annex Endeavour and Commons Primary School	963
Payment for Hubu Bridge	166
Purchase of Stationery etc	1,233
Advertisements	29
Total	23,591

1424. It should be noted that approval was seen for a change of programme for the construction of the Annex of the Cornelia Ida Primary School. However, a change of programme was not seen to accommodate the expenditure for the construction of Hubu Bridge.

1425. The contract for the construction of the Nursery School at Belle West was awarded by the NPTAB to the lowest bidder against the Engineer's estimate of \$17.083M in the sum of \$13.456M in July 2005. As at 31 December 2005, amounts totalling \$11.962M were paid to the contractor. Physical verifications revealed that the works were still ongoing at the time of the inspection in July 2006.

1426. The contract for the construction of the Annex of the Cornelia Ida Primary School was awarded by the RTB to the lowest bidder against the Engineer's estimate of \$4.857M in the sum of \$4.867M. There was an approved variation of \$2.983M giving a revised contract sum of \$7.850M. As at 31 December 2005, amounts totalling \$6.259M were paid to the contractor. Physical verification revealed that the work was carried out according to the specifications of the contract.

1427. In relation to the contract for the extension of the Zeelugt Nursery School, the contract was awarded in 2004, in the sum of \$2.942M. There was an approved variation of \$2.684M in 2005 giving a revised contract sum of \$5.625M. As at 31 December 2004, amounts totalling \$2.481M were paid to the contractor. During the year under review, amounts totalling \$2.978M were paid, bringing the total sum of \$5.459M paid as at 31 December 2005. Physical verification of the project revealed that the work was carried out according to the specifications of the contract.

1428. The contract for the construction of the annex of the Endeavour and Commons Primary School was awarded by the NPTAB in the sum of \$9.632M. However, this file was not located by the NPTAB for examination. As a result it could not be easily determined whether the contract was awarded to the most competitive bidder. As at 31 December 2005, an amount of \$963,214 representing mobilisation advance was paid to the contractor.

1429. An amount of \$166,066 was paid on the construction of Hubu Bridge. This payment should have been met from Subhead 11004 – Bridges. However, instead of Subhead 11004 – Bridges, the payment was made from this Subhead. There would have been an over expenditure of the said amount under the Subhead 11004 – Bridges which would have resulted in an overrun of the budgeted allocation.

1430. The amount of \$1.233M was expended on the purchase of stationery for the use of printing and processing of tender documents by the Engineer’s Department for the contracts awarded. The items purchased were verified as having been received and properly brought to account in the records of the Ministry.

Subhead 12031- Buildings (Health)

1431. The sum of \$12.5M was allocated for (a) rehabilitation of stores at West Demerara Regional Hospital (WDRH), and (b) the construction of health posts at Goed Fortuin, Vive-La-Force and Lanaballi. According to the Appropriation Account, amounts totalling \$12.079M were expended as follows:

Description	Amount \$'000
Construction of Health Posts	7,706
Rehab of Storage Bond	3,552
Purchase of Land	500
Security at Health Post	321
Total	12,079

1432. Two contracts valued at \$7.824M were awarded to the same contractor for the construction of health posts at Vive-La-Force and Goed Fortuin by the RTB to the lowest bidder. As at 31 December 2005, amounts totalling \$7.706M representing the final payments were made to the contractor. Physical verifications of the works revealed overpayments totalling \$452,128 as detailed below:

Vive – La – Force Health Post

Item	Description	Unit	Qty. Paid	Qty Verified	Diff.	Rate \$	Amount \$
17(g)	Supply cut and fix sheet laths to rafters	bm	155	124	31	200	6,200
21(a)	Supply cut bore and secure 4”x 4”x 26’ G/H wall plate to perimeter beam	bm	34.7	0	34.7	240	8,328
24	Electrical Installation						385,100
	Total						399,628

Good Fortuin Health Post

Item	Description	Unit	Qty. Paid	Qty Verified	Diff	Rate \$	Amount \$
19(d)	Supply, mix and cast 3" thick concrete walk way	cy	5.5	4.8	0.7	200	14,000
23	Electrical works 2' fluorescent Lamp (complete) 240 V 60Hz	each	8	1	7	5,500	38,500
	Total						52,500

Recommendation: The Audit Office recommends that the Regional Administration take the necessary steps to recover the amounts overpaid to the contractors. (2005/340)

1433. The contract for the construction of the storage bond at the West Demerara Regional Hospital (WDRH) was awarded to the lowest bidder in the sum of \$3.553M. As at 31 December 2005, amounts totalling \$3.552M representing the final payments were paid to the contractor. Physical verifications revealed that the work was carried out according to the specifications of the contract.

1434. The amount of \$500,000 was approved by the RTB for the purchase of land to accommodate a health post at Good Fortuin. However, there was no evidence to indicate that a change of programme was sought and granted to accommodate this expenditure.

Subhead 13008 - Agricultural Development (D & I)

1435. The sum of \$29M was allocated for projects including (a) the construction of revetment at Strik-en-Huevel, Friendship - Wakenaam and Hague Jib (East), and (b) the purchasing of tubes. According to the Appropriation Account amounts totalling \$28.971M were expended as follows:

Description	Amount \$'000
Construction of 2 revetments	5,058
Construction of Concrete Sluice	4,994
Repairs to doors at 3 River Sluices	3,537
Excavation of 2 Drains	2,521
Construction of Concrete Koker	859
Construction of Bridges	1,755
Purchases	10,167
Transportation	80
Total	28,971

1436. Two contracts valued at \$5.197M were awarded by RTB for the construction of revetments at Maria Johanna and Good Intent. The contract for the construction of the revetment at Maria Johanna was awarded to the second lowest bidder on the grounds that the lowest bidder had a bad track record, whilst the second contract was awarded to the lowest bidder. As at 31 December 2005, amounts totalling \$5.058M were paid to the contractors. Physical verifications in relation to the revetment at Good Intent revealed that the works were carried out according to the specifications of the contract. However, in relation to the construction of revetment at Maria Johanna an amount of \$37,752 was overpaid due to the short supply of 157.3bm of 2"x4" GH revetment cap.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary steps to recover the amount overpaid to the contractors. (2005/341)

1437. The contract for the construction of concrete sluice at La Parfait Harmony was awarded by RTB to the sole bidder in the sum of \$3.997M. There was an approved variation of \$996,120 giving a revised contract sum of \$4.994M. As at 31 December 2005, the full sum was paid to the contractor. Physical verifications revealed that the work was carried out according to the specifications of the contract.

1438. Three contracts valued at \$4.469M were awarded by the RTB to the sole bidder for the repairs to doors of river sluices at Vreed-en-Hoop, Bagotville and Hague. As at 31 December 2005, amounts totalling \$3.537M were paid to the contractor. A physical verification to the sluices at Vreed-en-Hoop and Hague revealed that the works were carried out according to the specifications of the contract. However, in relation to the contract for the sluice at Bagotville, physical verification revealed that an amount of \$43,680 was overpaid to the contractor due to the short supply of 112 bm of GH wailers.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary steps to recover the amount overpaid to the contractors. (2005/342)

1439. Two contracts valued at \$2.521M were awarded by the RTB for the excavation of drains at Hubu/Salem and Ruby Back, to the second lowest bidders, on the grounds that the lower bidders did not have the required equipment to carry out the works. As at 31 December 2005, the full sums were paid to the contractors. Physical verifications revealed that the works were carried out according to the specifications of the contracts.

1440. The contract for the construction of a concrete koker at Hogg Island was awarded in 2004 in the sum of \$6.246M. As at 31 December 2004, amounts totalling \$6.246M were paid. During the year under review, an approved variation of \$859,350 was granted giving a revised contract sum of \$7.106M. As at 31 December 2005, the full sum was paid to the contractor. Physical verifications revealed that the work was carried out according to the specifications of the contract.

1441. Two contracts were awarded by the RTB for the construction of bridges at Harlem and Hubu in sums totalling \$4.572M to the most competitive bidders in 2004 and 2005 respectively. As at 31 December 2004, amounts totalling \$2.054M were paid on the contract for the bridge at Harlem. During the year under review, an amount of \$453,412 was paid bringing the total sum of \$2.507M representing final payment paid to the contractor, whilst, the amount of \$1.301M was paid on the contract for the bridge at Hubu as at 31 December 2005. An examination of the related payment vouchers revealed that payments were made from this Subhead instead of Subhead 11004 – Bridges, thus resulting in a misallocation of the expenditure.

1442. The amount of \$10.167M represents the expenditure incurred on the purchase of pipes and tubes. Four payments were made to three suppliers and the purchases were approved by the RTB. The items purchased were verified as having been received and properly brought to account in the records of the Regional Administration.

Subhead 14006 - Roads

1443. The sum of \$40M was allocated for projects including the rehabilitation of roads in areas such as La Grange, Patentia, Groenveldt, Pouderoyen, Uitvlugt and Den Amstel. According to the Appropriation Account, amounts totalling \$29.786M were expended as follows:

Description	Amount \$'000
Free and Easy	5,552
1st Street Uitvlugt	5,059
Doctor Dam – La Grange	3,671
Dundas St. – Den Amstel	2,153
Saw Pit – Good Intent	4,987
Duke St. – Hague	2,674
1st and Last Street Groenveldt	2,904
Good Intent	982
Miscellaneous Roads	1,479
Advertisements	325
Total	29,786

1444. Approved changes in programme were seen to accommodate the above expenditure. However, an examination of the above expenditure revealed the following observations:

- (a) The contracts for the construction of roads at Free and Easy and 1st Street Uitvlugt were awarded in sums totalling \$22.041M by NPTAB to the sole bidder and the highest bidder respectively on the grounds that the lower bids did not have the related experience on the project. As at 31 December 2005, amounts totalling \$10.612M were paid to the contractors. Physical verifications revealed that the works were carried out according to the specifications of the contracts;

- (b) Three contracts valued at \$7.952M were awarded for the construction of roads at Doctor Dam – La Grange, Duke St. – Hague, and Hurry Up Scheme – Orangesteyn by the RTB to the lowest bidders. During the year under review, amounts totalling \$795,249 representing mobilisation advances were paid on these contracts. However, the RTB terminated these contracts due to the contractors not commencing works according to the contract agreements. However, the contracts for the construction of roads at Doctor Dam – La Grange and Duke Street – Hague were re-awarded to the second lowest bidders in sums totalling \$6.490M. There was no evidence to indicate that the mobilisation advances on the previous contracts were refunded by the previous contractors. As at 31 December 2005, amounts totalling \$5.873M were paid on the new contracts. Physical verifications revealed that the works were carried out according to the specifications of the contracts;
- (c) Included in the amount of \$1.978M expended on miscellaneous roads is a contract valued at \$3.2M, which was awarded by the RTB for the rehabilitation of road at Blankenburg, to the higher of two bidders. However, no reason was stated as to why the contract was not awarded to the lowest bidder. As at 31 December 2005, an amount of \$320,016 representing mobilisation advance was paid to the contractor;
- (d) All the other contracts were awarded in compliance with sound financial and tender board procedures; and
- (e) Physical verifications of the above projects revealed following observations:
- An amount of \$274,360 was overpaid on the contract for the rehabilitation of Dundas Street at Den Amstel. Below are the details:

Item	Description	Unit	Qty. Paid	Qty Verified	Diff	Rate \$	Amount \$
5	Supply place shape level and compact second grade crusher run to (1"x 8' x 520) + (4"x139' x 10')	CY	30	17	13	7,600	98,800
6	Supply and apply DBST using RC 250 as the binder with ¾ "and 3/8 "nominal size aggregate.	S.Y	154.5	39	115.5	1,520	175,560
	Total						274,360

- In addition, at the time of the inspection July 2006, the works at Last Street – Groenveldt were still ongoing.

- All the other works were carried out according to the specifications of the contracts.

Subhead 19013 - Land Development

1445. The sum of \$20.8M was allocated for projects including the construction of roads at Hague, Tuschen, Crane and Parika. According to the Appropriation Account, amounts totalling \$13.816M were expended as follows:

Description	Amount \$'000
Construction of Road – Hurry Up Scheme	4,543
Construction of Road – 1st Cross St. Crane Old Road	2,205
Rehab. Of Road – Cornelia Ida pasture	1,966
Construction of Road – Back Street Hydronie	1,794
Construction of Road – Vergenoegen Main Access Road	1,664
Construction of Road – Good Intent, Leguan	686
Construction of Road – Duke St. Hague	297
Miscellaneous	661
Total	13,816

1446. An examination of the above expenditure revealed the following observations:

- (a) All contracts were awarded by strict adherence to the requirements of Tender Board procedures regarding competitive bidding procedures and adjudicated by the appropriate authority limits;
- (b) The contract for the construction of road at Hurry Up Scheme – Orangestein was awarded by the RTB to the lowest bidder in the sum of \$3.238M. During the year under review, an amount of \$323,766 representing mobilisation advance was paid on this contract under Subhead 14006 – Roads. However, the contract was terminated in September 2005 due to the contractor not commencing the work in accordance with the contract agreement. The contract was then awarded to the second lowest bidder in sum of \$4.743M under this Subhead. As at 31 December 2005, there was no evidence to indicate that the mobilisation advance paid on the first contract was refunded. However, amounts totalling \$4.543M were paid to the contractor on the new contract. Physical verifications revealed that the works were carried out according to the specifications of the contracts;

- (c) The amount of \$297,101 represents the retention fees paid on the contract for the construction of a road at Duke St. Hague. This contract was awarded under Subhead 14006 – Roads in the sum of \$2.971M, and the difference of \$2.674M was paid under this subhead. As at 31 December 2005, the full contract sum was paid and physical verification revealed that the works were carried out according to the specifications of the contracts; and
- (d) Included in the sum of \$660,805, shown as miscellaneous, are amounts totalling \$304,090 expended on travelling and subsistence for staff working overtime on the examination of vouchers for salaries, contracts, imprest etc. The rates charged were \$500 and \$900 for 4 hours on week ends, \$600 for 2 hours on week days and \$500 during lunch hour. This situation is considered unsatisfactory since the expenditure incurred is of a current nature and should not have been charged to capital expenditure.

Subhead 24017 - Land and Water Transport

1447. The sum of \$800,000 was allocated for the purchase of two motor cycles for overseers at Leguan and Wakenaam. According to the Appropriation Account, amounts totalling \$798,180 were expended on the purchase of two motor cycles as well as for the payment for advertisements. The cycles purchased were verified as having been received and recorded on the inventory of the Regional Administration.

Subhead 25031- Equipment (Health)

1448. The sum of \$3.3M was allocated for projects including the purchase of air conditioning units, one filing cabinet, cardiac monitor and one surge protector. According to the Appropriation Account, amounts totalling \$2.961M were expended on the purchase of two cardiac monitor, filing cabinets and air conditioning units. The items purchased were verified as having been received and recorded in the records of the Regional Administration.

Subhead 25032 - Furniture and Equipment (Administration)

1449. The sum of \$400,000 was allocated for the purchase of one computer, writing desks and sitting chairs. According to the Appropriation Account, amounts totalling \$398,794 were expended on the purchase of sitting chairs and a computer. The items purchased were verified as having been received and properly brought to account.

Subhead 25033 - Furniture and Equipment (Education)

1450. The sum of \$3M was allocated for purchases including chairs, tables, chalkboards, white boards, cupboards, filing cabinets and sewing machines for schools. According to the Appropriation Account, the full sum was expended on a contract awarded by the RTB to the sole bidder in the sum of \$3M for the supply of 136 desks, 136 benches, 16 chalkboard, 16 display/Art boards and 7 Technical drawing desks. The items purchased were verified as having been received and properly brought to account.

AGENCY 74 & DIVISION 534
REGION 4 - DEMERARA/ MAHAICA

Current Expenditure

1451. A comparison of the authorised staffing shown in the 2005 Estimates of Expenditure with the actual staff employed in the Region as at December 2005 revealed a vacancy rate of 21.73%. It is obvious that this level of vacancy would adversely affect the operations of the Administration and in particular the level of internal control needed to ensure adequate checks and balances.

Region's Response: The Head of the Budget Agency explained that this state of affairs was mainly due to budgetary restrictions imposed by the Ministry of Finance.

1452. An examination of a sample of seventy five personal files for teachers who had resigned from the Administration revealed that thirty six files bore no evidence that the teachers had resigned. The files were subsequently destroyed when the Administrative Building was destroyed by fire in 2006.

1453. The Register of Contributors to the National Insurance Scheme revealed fifty three instances where NIS numbers were not quoted indicating that the employees might not have been registered with the Scheme. In addition, for the period April to December 2005, the register was not properly written up to reflect the date, cheque numbers and amounts paid over to the Scheme. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

Recommendation: 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 with a view to ensuring that they are promptly registered with the Scheme. (2005/343)

1454. Cheque orders were cleared on average ninety three days after they were issued, instead of within the stipulated sixteen days period following issue. At the time of the examination, 209 cheque orders valued at \$57.352M remained outstanding. In the absence of supporting documents to substantiate payments made, it could not be determined whether value was received for the amounts expended. This state of affairs should be viewed as serious, because of the inherent lack of accountability for public funds.

Region's Response: The Head of the Budget Agency gave the assurance that steps would be taken to ensure that cheque orders are cleared in a timely manner.

Recommendation: The Audit Office recommends that the Regional Administration investigate and determine the reasons why the cheque orders remained outstanding and have the results communicated to the Audit Office, earliest. (2005/344)

1455. Amounts totalling \$45.406M were expended on Fuel and Lubricants. However, of the fifteen vehicles and equipment owned and operated by the Region, log books were only presented for one vehicle. In the circumstances, it could not be satisfactorily determined whether effective control was exercised over their use

1456. Amounts totalling \$47.587M were expended on the Rental & Maintenance of Buildings. The following gives a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation of 24 Primary Schools	9,132
" " 10 Secondary Schools	7,711
" " 19 Nursery Schools	8,481
" " 19 Health Centres	5,254
" " 4 Doctor's Quarters	1,591
" " 3 RDC building	3,631
Miscellaneous	6,643
Rental	2,255
Purchases	2,889
Total	47,587

1457. In every case, the awards for the rehabilitation works and repairs satisfied the procurement procedures set forth in the Procurement Act 2003 and related Regulations. The works were also completed and physically verified.

1458. Amounts totalling \$123.319M were expended on the Maintenance of Infrastructure as follows:

Description	Amount \$'000
D & I Works	77,955
Rehabilitation of 'U' shape Road Land of Canaan	4,299
" of Jonestown Main Access Road	3,635
" of Second street West of Air Strip Road Ogle	3,320
" of Red Road Kuru Kuru	3,053
" of Road leading to Silver Hill School	3,007
" of Bridge at Education Dept	3139
" of Heavy duty Bridge at 1 st Creek Kuru Kuru	1,794
Grading and Shaping of Road at Cane Grove	1,750
Supplying of Material to Cane Grove Land Development Office	1,746
Rehabilitation of 'L' Shape Road at Diamond	1,478
" of 'L' Shape Road at Victoria North	1,210
Patching Mill Court Road at Melanie	1,010
Miscellaneous Rehabilitation Works	14,870
Purchase of Materials	1,053
Total	123,319

1459. In relation to the expenditure the relevant procurement procedures were followed and necessary approvals obtained. Eight contracts for drainage and irrigation works were undertaken by the Neighbourhood Democratic Councils, while the remainder was awarded on the basis of individual contract agreement. A physical verification of the works revealed that there was an overpayment of \$127,000 on the rehabilitation of the heavy duty bridge at Kuru Kuru.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary steps to recover the overpayment of \$127,000. (2005/345)

1460. According to the Appropriation Accounts, amounts totalling \$42.886M were expended on Utility Charges. The following is a breakdown of the actual expenditure:

Description	Amount \$'000
Telephone Charges	37,834
Electricity “	2,455
Water “	2,597
Total	42,886

1461. Amounts totalling \$37.834M were expended on electricity charges in respect of ninety two meters under the control of the Region. However, the electricity register reflected recordings totalling \$1.549M resulting from the failure to update this record with all bills from the Guyana Power and Light Company. Amounts totalling \$2.455M were expended on telephone charges. However, the telephone register reflected amounts totalling \$1.037M, resulting from the failure to update this record with all bills from the Telephone Company. Amounts totalling \$2.597M were expended on water charges. However, a register to record the amounts expended was not presented for audit scrutiny.

Region's Response: The Head of the Budget Agency explained that even though the utility registers were in place they were not updated due to staff constraints and that efforts are being made to have vacant positions filled so as to enable the updating of registers.

Stores and Other Public Property

1462. 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 presented for audit examination as 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. At the time of reporting entries were not made in the stock ledger for fuel collected. Hence, it could not be determined whether the actual fuel according to the dip stick was accurate since bin cards and the fuel stock register were last updated in October 2005.

Region's Response: The Head of the Budget Agency explained that the bin cards and fuel stock registers are still being updated and because of the shortage of staff it was difficult for the bin cards and fuel stock registers to be updated and that inventory records are now available for audit examination.

1463. A Gift Register which was maintained by the Regional Administration Stores Department was destroyed by the flood in 2005. In the circumstances, it could not be determined whether the Regional Administration received gifts for the year under review. In addition, a certified nil statement as required by Financial Instructions was not submitted to the Ministry of Finance for the year 2005.

Capital Expenditure

Subhead 11005 - Bridges

1464. The sum of \$7.5M was provided for (a) construction of heavy duty concrete bridge at Paradise, East Coast Demerara and (b) construction of heavy duty concrete bridge at 4th Creek Kuru Kururu access road, East Bank Demerara. Amounts totalling \$7.201M were expended as follows:

Description	<i>Amount \$'000</i>
Construction of bridge at Factory Road Paradise	3,840
Construction of bridge at 4th Creek Kuru Kururu	3,361
<i>Total</i>	<i>7,201</i>

1465. The Regional Tender Board awarded the construction of the heavy duty concrete bridge at Factory Road Paradise to the tenth bidder in the sum of \$3.166M. No reason was given for not preferring the lower bids, which ranged from \$1.795M to \$2.565M. There was an approved variation of \$665,520, giving a revised contract sum of \$3.832M. As at 31 December 2005, amounts totalling \$3.840M were paid to the contractor. The works were completed and physically verified.

1466. In relation to the construction of the bridge at Kuru Kururu, the award was made to the twelfth lowest of thirteen bidders in the sum of \$3.571M. The reason for not preferring the lower bids were that the criteria set disqualified bids below \$2.8M. The Engineer's estimate was \$3.819M. As at 31 December 2005, amounts totalling \$3.361M were paid to the contractor. The works were completed and physically verified.

Subhead 12033 - Buildings (Education)

1467. The sum of \$23M was voted for (a) construction of Nursery and Primary Schools at Buxton/Friendship, Enmore/Hope East Coast Demerara, and Supply, East Bank Demerara (b) extension of Kuru Kururu Primary School and (c) payment of retention. The sum of \$22.7M was expended as follows:

Description	Amount \$'000
Construction of Nursery School at Buxton/Friendship	4,293
Extension of Enmore/Hope Primary School	4,567
Extension of Supply Primary School	6,176
Extension of Kuru Kururu Primary School, EBD	7,664
Total	22,700

As can be noted, no retention fees were paid.

1468. The contract for the construction of the Nursery School at Buxton/Friendship was awarded to the lowest bidder on the basis that work be done in accordance with the Engineer's estimate of \$5.431M. However, only amounts totalling \$3.7M were released for the works thereby causing the Engineer to reduce the scope of work to \$3.526M. A variation of \$0.543M was included for additional work, but there was no evidence that this was approved by the Regional Tender Board. Nevertheless, as at 31 December 2005, amounts totalling \$4.293M were paid to the contractor. The project was completed and physically verified.

1469. In relation to the extension of the Enmore/Hope Primary School, the Regional Tender Board made the award to the second lowest of six bidders in the sum of \$4.781M, compared with the Engineer's estimate of \$5.344M. There was no reason why the lowest bid was overlooked. As at 31 December 2005, amounts totalling \$4.567M were paid to the contractor. This project was completed and physically verified.

1470. The Regional Tender Board awarded the extension of the Supply Primary School to the eighth lowest of eleven bidders in the sum of \$4.510M. The Engineer's estimate was \$5.525M. The reason given was that the contractor who was awarded the previous contract in 2004 was deemed unsatisfactory. Notwithstanding the fact that there was however a variation of \$1.666M, giving a revised contract sum of \$6.176M, there was no evidence that the variation was approved, the entire contract sum was expended. The works were completed and physically verified.

Region's Response: The Head of the Budget Agency explained that there was an approval for variation works to the value of \$1.666M but efforts to locate the approval proved futile and it may have been destroyed by the fire in 2006.

1471. The sum of \$7.664M was expended on the extension of Kuru Kururu Primary School. The contract was awarded by the Regional Tender Board to the fourth lowest bidder since the lowest and second lowest had incomplete projects and the third lowest bidder had submitted an unrealistic bid. A physical verification of this project revealed that works were completed. However, there was an overpayment totalling \$1.359M as shown below:-

Item	Description	Qty Found	Unit	Qty Paid	Diff	Rate	Amount \$'000
9.1	Plastic tank	1	nr	6	5	20,000	100
9.2	Water pump	0	nr	1	1	50,000	50
13.5	Concrete paving	2	c.y	13.6	11.6	21,000	244
13.7	B.R.C	22	s.y	122	100	650	65
19	Provisional sum to be used as directed by Engineer's	0	sum	300,000	300,000		300
9.3	Provisional sum for pipes	0	sum	150,000	150,000		150
12.1	Provisional sum for electrical installation	0	Sum	450,000	450,000		450
Total Overpayment							1,359

Recommendation: The Audit Office recommends that the Regional Administration take the necessary steps to have the contractor repay the amount of \$1.359M. (2005/346)

Subhead 12035 – Buildings (Health)

1472. The sum of \$10M was voted for completion of the Health Post at Melanie and Health Administration building at Friendship. The sum of \$10M was expended as follows:

Description	Amount \$'000
Rehabilitation of Melanie Health Post	4,924
Completion of Health Administration Building Friendship	5,076
<i>Total</i>	<i>10,000</i>

1473. The contract for the rehabilitation of the Health Post at Melanie was awarded by the Regional Tender Board to the fourth lowest bidder in the sum of \$4.924M as compared with the Engineer's estimate of \$5.720M on the basis that this bid equalled 86% of the Engineer's estimate. As at 31 December 2005, the full contract sum was paid to the contractor. Included in the amounts paid to the contractor is a sum of \$650,000 which represents payment of provisional sum. However, details to indicate how this amount was utilised were not seen. In the circumstances, the Audit Office was unable to verify the correctness, accuracy and validity of this amount. A physical verification revealed that the works were completed, however, there was an overpayment of \$136,000 on this contract as a result of a payment being made for 11 instead of 1.1 cubic yards of perimeter beam as stated in the bill of quantities.

Recommendation: The Audit Office recommends that the Regional Administration should take steps to recover the amount of \$136,000 from the contractor. (2005/347)

1474. In relation to the Health Administration building at Friendship, a contract was awarded to the lowest bidder in the sum of \$5.221M against the Engineer's estimate of \$5.623M. However, only \$3M was allocated for this Project and the Engineer was asked by the Regional Tender Board to reduce the scope of work. As at 31 December 2005, amounts totalling \$5.076M were paid to the contractor. A physical verification of the building revealed that the works were completed. However, details in support of an amount of \$650,000, which was paid to the contractor as a provisional sum were not presented for audit scrutiny. In the absence of such details, the expenditure would represent an apparent overpayment to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all details of expenditure of the Administration are made available to facilitate audit review. (2005/348)

Subhead 14007 - Roads

1475. The sum of \$23M was voted for the rehabilitation of roads in areas such as Sparendaaam, Cove and John, Better Hope, Lancaster and Hand-en-Veldt. Amounts totalling \$22.979M were expended on rehabilitation of the roads as follows:

Description	Amount \$'000
West Road Sparendaaam	3,012
Second Street east of Oil Mill Road Cove & John	2,949
Fourth Street South Better Hope	3,033
South Lancaster Road	9,228
Second Street Hand –en Veldt	4,757
<i>Total</i>	22,979

1476. The contract for the rehabilitation of West Road, Sparendaaam was awarded by the Regional Tender Board to the second lowest bidder in the sum of \$3.195M on the basis that the lowest bid was inadequate to do the job. The lowest bid was \$1.072M and the Engineer's estimate was \$2.886M. As at 31 December 2005, amounts totalling \$3.012M were paid to the contractor. The works were completed and physically verified.

1477. In relation to the rehabilitation of Second Street, East of Oil Mill Road, Cove and John, the contract was awarded by the Regional Tender Board to the second lowest bidder in the sum of \$3.602M on the basis that the lowest bidder was unrealistic. The lowest bid was \$2.188M and the Engineer's estimate was \$2.966M. As at 31 December 2005, amounts totalling \$2.949M were paid to the contractor. The works were completed and physically verified. However, details in support of an amount of \$300,000 paid to the contractor as a Provisional Sum were not presented for audit scrutiny. As a result, it could not be ascertained whether value was received for the amount expended.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all details of expenditure are made available to facilitate audit review. (2005/349)

1478. The contract for the rehabilitation of Fourth Street, South Better Hope was awarded to the lowest bidder in the sum of \$3.298M. As at 31 December 2005, amounts totalling \$3.033M were paid to the contractor. The works were completed and physically verified.

1479. In relation to the rehabilitation of the South Lancaster Road, the contract was awarded to the second lowest of four bidders in the sum of \$9.647M on the basis that the lowest bidder did not submit compliances and the bid of \$5.346M was far below the Engineer's estimate of \$8.980M. The contractor was asked to reduce the scope of work to suit the Engineer's estimate of \$8.980M. There was an approved variation of \$883,810 giving a revised contract sum of \$9.228M. A contract of this amount would therefore require the approval of the NPTAB. As at 31 December 2005, amounts totalling \$9.228M were paid to the contractor. The works were physically verified and it was observed that a provisional sum of \$600,000 was paid to the contractor "for increase in prices as directed by the Regional Tender Board". However, evidence to indicate that the Board had approved this payment was not seen.

Recommendation: The Audit Office recommends that the Regional Administration must provide details of expenditure for provisional sums paid to contractors to facilitate audit review. (2005/350)

Recommendation: The Audit Office recommends that the Regional Administration should have sought a waiver of the NPTAB to pay the additional amount. (2005/351)

1480. The contract for the rehabilitation of Second Street, Hand-en-Veldt was awarded to the lower of two bidders in the sum of \$4.846M as compared with the Engineer's estimate of \$3.922M. As at 31 December 2005, amounts totalling \$4.757M were paid to the contractor. The works were completed and physically verified.

Subhead 17012 - Agricultural Development

1481. The sum of \$20M was voted for (a) the construction of revetment at Cane Grove and (b) rehabilitation of drainage canal and trenches at Dochfour and East Sideline, Bee Hive. According to the Appropriation Account, amounts totalling \$19.884M were expended as follows:

Description	Amount \$'000
Construction of revetment at Cane Grove	4,957
Rehabilitation of Dochfour East Drainage canal	7,077
Rehabilitation of Bee Hive drainage canal	7,850
Total	19,884

1482. The contract for the construction of revetment at Cane Grove was awarded by the Regional Tender Board in the sum of \$4.018M to the lowest bidder as compared with the Engineer's estimate of \$5.979M. There was an approved variation in the sum of \$1.055M giving a revised contract sum of \$5.073M. As at 31 December 2005 amounts totalling \$4.957M were paid to the contractor. The works were completed and physically verified.

1483. The sum of \$7.077M was expended on the rehabilitation of the drainage canal at Dochfour East Drainage Canal. The contract was awarded in the sum of \$7.667M to the lowest bidder who was asked to work with the Engineer's estimate of \$7.077M. As at 31 December 2005, the full contract sum was paid.

1484. The contract for the rehabilitation of drainage canal at Bee Hive was awarded by the Regional Tender Board in the sum of \$7.850M to the lowest bidder. As at 31 December 2005, the full contract sum paid to the contractor.

Subhead 25034 - Furniture and Equipment (Education)

1485. The sum of \$5.5M was voted for the purchase of furniture and equipment including desks, benches, cupboards, screens, cots, racks, bookshelves, gas cookers, refrigerators, tables, chairs and stools. The full amount of \$5.5M was expended as follows:-

Description	Amount \$'000
Construction of school furniture	4,117
Purchase of computer, UPS, etc.	1,383
Total	5,500

1486. The contract for the construction of school furniture was awarded to the lowest of five bidders in the sum of \$4.117M. As at 31 December 2005, amounts totalling \$4.117M were paid to the contractor. The furniture was received by the Education Office - Triumph and distributed to the various schools.

1487. Amounts totalling \$1.383M were expended on the purchase of computers, UPS, stabiliser, refrigerator, suite, dining set, a radio and an iron. The items were purchased in accordance with the Regional Tender Board procedures.

Subhead 25035 - Office Furniture and Equipment

1488. The sum of \$1M was allocated for the purchase of fans, typewriters, typist chairs, water cooler, air conditioning unit, intercom system, gas stoves and desks. The full amount was expended on the purchase of a typewriter, a water dispenser, an air conditioning unit, a workstation, stabiliser, printer and recorder for the Regional Administration Office. As can be noted, the fans, gas stove and intercom system were not purchased.

Subhead 25037 - Furniture and Equipment (Health)

1489. The sum of \$ 2.5M was voted for the purchase of refrigerators and electrical fans. The full amount was expended on the purchase of water cooler, stabiliser, refrigerator, suite, writing desk, gas stoves, fans, water dispenser, amps charger solar panel and inverter. However, in the absence of inventory records it could not be ascertained whether the items purchased were properly brought to account.

AGENCY 75

REGION 5 - MAHAICA/ BERBICE

Current Expenditure

1490. During the course of the audit a fire of unknown origin destroyed one of the Regional Administration's buildings which housed among others a section of the Audit Office of Guyana. This fire destroyed a significant amount of the Region's accounting documentation that was being examined at that time. This report therefore captures the findings applicable to some records examined prior to the fire including those that were made available after the event.

1491. The Regional Administration has been operating significantly below its authorised staffing in that actual staffing as at December 2005 was 985, compared with the authorised establishment of 1,322, giving a vacancy rate of 25%. It was obvious that the vacancy level would have had an adverse effect on the operations of the Region.

Region's Response: The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance.

1492. Since the year 2002, a sum of \$230,000 was misappropriated from the Salaries bank account and the Police were called to investigate the matter. However, to date the Police report is still outstanding, although the Head of the Budget Agency had requested this on numerous occasions. This situation has delayed action to properly substantiate the loss report filed with the Finance Secretary for action.

Recommendation: The Audit Office recommends that the Regional Administration aggressively pursue this matter at the level of Police Commissioner, with a view to bringing this matter to a closure. (2005/352)

1493. Amounts totalling \$7.536M were refunded as unclaimed wages and salaries for 2005. However, audit checks revealed that an amount of \$15,048 could not be accounted for by the Regional Accounting Unit. This prompted suspicions that the amount may have been misappropriated. The Regional Accounting unit also failed to 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.

Recommendation: The Audit Office recommends that the Regional Administration:

- (a) Investigate the circumstances surrounding the failure to properly account for refunded salaries totalling \$15,048;
- (b) Immediately implement and maintain an unclaimed wages and salaries register to monitor such transactions; and
- (c) Take steps to recover the deductions overpaid to agencies and repay these to the Consolidated Fund. (2005/353)

1494. A review of the teachers' payroll system, including authorities for pay changes, revealed that authorities for termination of employment were issued on average three months after the cessation of employment. As a result of this delay the Region had overpaid significant sums to individuals and agencies. An inspection of 28% of the Region's schools revealed overpayments totalling \$1.252M.

Recommendation: The Audit Office recommends that the Regional Administration:

- (a) Put in place a mechanism to ensure that pay changes notification are communicated to the Regional Accounting Unit in sufficient time to allow timely adjustments to all payroll; and
- (b) Take steps to investigate and recover all overpayments and refund these to the Consolidated Fund. (2005/354)

1495. In a related matter, the records of the Regional Personnel Division were not always updated to adequately reflect resignations/dismissals and leave. This resulted in significant difficulty when attempts were made to substantiate pay changes.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to update the records of the Regional Personnel Division, ensuring that at all times filing and routing of documentation are subjected to supervision and records are adequately secured. (2005/355)

1496. 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 60% of the cases, the Regional Administration exceeded that deadline. Also, at the time of reporting there were fourteen cheque orders totalling \$1.680M for the year 2004, which remained outstanding and thirty two cheque orders amounting to \$3.936M that had not been cleared for the year 2005.

Recommendation: The Audit Office again recommends that the Regional Administration:

- (a) 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 framed; and
- (b) 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. (2005/356)

1497. Amounts totalling \$5.6M were expended on fuel and lubricants. However, twelve of the fourteen log books for vehicles, plant and equipment under the control of the Regional Administration were not presented for audit inspection. In the circumstances, it could not be satisfactorily determined whether effective control was exercised over the use of these vehicles.

Recommendation: 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. (2005/357)

1498. Amounts totalling \$45.601M were expended on the Rental and Maintenance of Buildings, as follows:

Description	Amount \$'000
Rehabilitation of 18 schools	17,535
Rehabilitation of 3 hospitals	7,294
Rehabilitation of 14 R.D.C. Buildings, sub-office, Sub-Treasury	4,349
Rehabilitation of 5 living quarters	2,769
Rehabilitation of 4 health centres	2,610
Miscellaneous Contracts	6,017
Purchases	4,967
Rental	60
Total	45,601

1499. Of the contracts for the eighteen schools rehabilitated, seven required adjudication at the Regional Tender Board (RTB), while the remaining should have been awarded on the authority of the Accounting Officer. Except for six instances for works valued over \$500,000, but under \$600,000, where the Head of the Budget Agency ceded authority to the RTB, the stipulated authority limits were observed and relevant approvals obtained. Notwithstanding this, the following were observed:

- (a) The RTB awarded the rehabilitation of the Mahaicony Secondary School to the third lowest of seven bidders in the sum of \$5.255M. The Board in its minutes indicated that the lowest bid of \$3.373M was unrealistic when compared to the Engineer's estimate of \$6.820M, while the second lowest bidder, who had bid \$4.618M, was not considered because of several large incomplete projects. The reasons were deemed unsatisfactory in light of the fact that there was no evidence to support the authenticity of the pricing used by the engineer or that the second lowest bidder lacked the capacity to undertake the job. Similar observations were made in relation to the RTB awards for the rehabilitation of the Karamat, Rosignol and De Hoop Primary Schools and the Belladrum Secondary School where awards were respectively made to the higher of two bidders, fourth lowest of six bidders, sixth lowest of eight bidders and second lowest of eight bidders; and
- (b) In relation to the repairs to the De Hoop and Rosignol Primary Schools and the Bushlot Secondary School, which the RTB had respectively awarded at prices of \$592,700, \$567,825 and \$561,300, there was no evidence of the use of a system of competitive bidding. Instead the awards were made solely on the recommendation of the Works Department.

1500. The awards of the other works under the subhead had satisfied the Tender Board requirements and were completed in accordance with the required specifications. These works included the rehabilitation of three hospitals, Regional Democratic Council Building, sub-offices, Sub-Treasury, five living quarters and four health centres, among others.

1501. Amounts totalling \$89.543M were expended on the maintenance of infrastructure, as follows:

Description	Amount \$'000
18 streets, dams and roads	32,077
46 canals and drains, within the D & I System	27,161
6 D & I Structures – bridges, culverts and tubes	6,541
4 embankments	5,985
8 sluices	4,415
11 miscellaneous contracts	4,524
Miscellaneous Payments	6,770
Purchases	2,070
Total	89,543

1502. An examination of the awards for works on the streets, dams and roads revealed that seventeen required Regional Tender Board adjudication and were so approved. However, four of the awards, namely the streets for Ithaca Health Centre, Cotton Tree Primary and Nursery and Calcutta Primary Schools and the Champagne access and village roads, were made to persons other than the lowest bidder. The following were noted in relation to the awards:

- (a) The street for Ithaca Health Centre was awarded in the sum of \$2.118M to the second lowest bidder, who had bid \$2.573M. The amount of the award was based on the Engineer's estimate. The reason for not preferring the lower bidder, whose bid was \$2.528M, was that the second lowest bidder lived in close proximity to the works;
- (b) The works on the street for Cotton Tree Primary and Nursery Schools were awarded to the second lowest of five bidders in the sum of \$3.767M on the grounds that the price of the lowest bidder's amount of \$2.386M was unrealistic. The Engineer's estimate was \$4.090M;
- (c) The Calcutta Primary School Street was awarded to the second lowest of four bidders in the sum of \$1.921M, against the backdrop of an Engineer's estimate of \$2.082M. The lowest bidder had bid \$1.682M and this was deemed unrealistic; and
- (d) The Champagne access and village roads were awarded to the second lowest of eight bidders in the sum of \$2.086M. The lowest bidder was disqualified because of the failure to submit a valid NIS compliance certificate. The Engineer's estimate was \$2.154M.

1503. As mentioned previously, there was no evidence to support authenticity of the pricing used by the Engineer, this being critical to the determination of whether the estimate was reliable and could support the judgements made in the cases of the streets for the Cotton Tree Primary and Nursery Schools and Calcutta Primary School. In the case of the street for Ithaca Health Centre, the reason given was deemed unsatisfactory.

1504. Of the Forty six contracts awarded for the maintenance Drainage and Irrigation Systems, thirty nine required adjudication at levels other than the Head of the Budget Agency, of which one should have had the approval of the NPTAB. It was noted that the Regional Tender Board (RTB) erroneously approved the drainage and irrigation works on canals within Mahaica and Mahaicony farmlands in the sum of \$8.044M, which had required the approval of the NPTAB, while there were thirty six instances where contracts totalling \$16.031M had required RTB approval, but was awarded on the authority of the Head of the Budget Agency.

1505. In relation to the related expenditure of \$27.161M, this was recorded in the books of accounts, but the nature of the works precluded physical verification exercises and as such reliance had had to be placed on the Regional Engineer's certificates of satisfactory completion.

1506. The amount of \$6.541M expended on drainage and irrigation structures included five awards, which were of a capital nature and should have been met for the Region's Capital provision. The following are details:

Description	Amount \$'000
Construction of timber bridge across Yankee Canal, Mahaicony	2,957
Construction of bridge at №7 Village	833
Construction of culvert at Edward Street, Rosignol	782
Construction of bridge at Beach Dam, Cotton Tree	595
Supply & install tube culvert at Phagoo Dam, Bushlot	570
Total	5,737

Recommendation: 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/purchases that are not specifically approved by the National Assembly. (2005/358)

1507. The awards of the contracts were appropriately made at the required levels. However, it was noted that in two cases the awards were made to the second lowest bidders. The first case related to the construction of a timber bridge across Yankee Canal, Mahaicony, which was awarded in the sum of \$2.957M compared with a lower bid of \$2.161M. The reason given for not preferring the lowest was that the past performance of the bidder in the Region was unsatisfactory. However, the Regional Administration did not maintain a contractor's performance register to substantiate this claim. In the other case, that is, the construction of bridge at № 7 Village, the lowest bidder had bid \$1.078M, while the award was made for \$1.092M. The reason that the awardee would complete the job earlier was not considered a satisfactory basis for failing to consider the lowest bidder. In both cases, the Regional Tender Board made the awards.

1508. The Region operates the Fort Wellington and Mahaicony Hospital Stores, in addition to the Regional Stores. In this regard, the Regional Administration was still to adhere fully to the requirements of stores regulations, in that, there were instances of tampering with internal stores requisitions and noted instances of failure to write up stock records. In addition, Storekeepers had at times acted as Expeditors in the ordering and procuring of items of stores.

Recommendation: The Audit Office recommends that the Regional Administration put in place mechanisms to ensure that the requirements of the Stores Regulations are followed at all times. (2005/359)

1509. In examining the stewardship and accountability for funds provided to the Regional Administration, it was observed that one hundred and twenty four payment vouchers totalling \$12.338M were not presented for audit. Because of the failure to present these vouchers, it could not be determined whether value was received for money spent.

Recommendation: The Audit Office recommends that the Regional Administration make a special effort to locate the missing vouchers and to present them for audit scrutiny. (2005/360)

1510. The proceeds of a cheque made out to a local establishment in the sum of \$418,570, which was uplifted by a senior Regional Official, was not accounted for, in that, 75% of the motor spares purportedly purchased did not match the required replacements for Motor Car PDD 4891. Up to the time of reporting, this discrepancy was not explained.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to thoroughly investigate this matter and report the findings, earliest. (2005/361)

Capital Expenditure

Subhead 1100600 - Bridges

1511. The sum of \$10M was allocated for the construction of reinforced concrete structures at Blairmont access road and De Hoop Branch Road. Amounts totalling \$9.995M were expended as follows:

Description	Amount \$'000
R.C. culvert at Blairmont Stelling Road	6,891
R.C. culvert at № 10, De Hoop Road	1,677
R.C. culvert at Quakoo, De Hoop Road	1,427
Total	9,995

1512. The contract for the construction of the reinforced concrete culvert at Blairmont Stelling road was awarded to the second lowest bidder in the sum of \$6.805M on the grounds that the lowest bidder lacks the necessary experience and that his tendered price of \$5.391M was unrealistic. As at 31 December 2005, amounts totalling \$6.891M were paid to the contractor, without the variation of \$485,766 being approved as required by the Regional Tender Board.

1513. The contract for the construction of the reinforced concrete culvert at № 10, De Hoop Road was awarded to the most competitive bidder in the sum of \$1.678M. Amounts totalling \$1.677M was paid to the contractor as at 31 December 2005.

1514. The contract for the construction of the reinforced concrete culvert at Quakoo Dam, De Hoop was awarded to the second lowest bidder in the sum of \$1.776M on the grounds that the lowest bidder refused to do the work after it was awarded to him. As at 31 December 2005, amounts totalling \$1.427M were paid to the contractor.

1515. All of the above works were completed and physically verified.

Subhead 1203600 - Buildings Education

1516. The sum of \$18M was allocated for the extension of Zealand and Latchmansingh Primary Schools. Amounts totalling \$17.942M were expended as follows:

Description	Amount \$'000
Extension of Zealand Primary School	8,915
Extension of Latchmansingh Primary School	8,441
Construction of rain shed at Latchmansingh extension	586
Total	17,942

1517. The contract for the extension of Zealand Primary School was awarded to the second lowest bidder in the sum of \$8.868M. The reason for not preferring the lowest bidder was that that bidder lacked the necessary experience to execute a job of this nature. There was however, no evidence to support that claim. Nonetheless, as at 31 December 2005, amounts totalling \$8.915M were paid to the contractor.

1518. The contract for the extension of Latchmansingh Primary School was awarded to the second lowest bidder in the sum of \$6.645M. Here again, the reasons given for not preferring the lowest bidder was that that bidder lacked the necessary experience to execute the works. There was also no evidence to support the claim. The approved variation of \$2.487M revised the contract sum to \$9.132M. It was noted that the new contract sum required the approval of the NPTAB but this was not obtained. This lack of authority was further compounded by the award of a separate contract for additional works totalling \$586,605, which increased the amount expended on the project to \$9.719M. The above works were nevertheless completed.

Subhead 1203700 - Buildings Health

1519. The sum of \$5M was allocated for the construction of a Dental Department building at Fort Wellington Hospital and an X-ray Department building at Mahaicony Hospital. Amounts totalling \$4.594M were expended, as follows:

Description	Amount \$'000
Completion of Fort Wellington Hospital Dental Department	3,424
Re-wiring of Mahaicony Hospital	793
Completion of Mahaicony Hospital X-ray Department	377
Total	4,594

1520. The contract for the completion of Fort Wellington Hospital Dental Department was awarded to the second lowest bidder in the sum of \$3.335M on the grounds that the lowest bidder was already engaged on another job at a police station. However, it was observed that in the same Regional Tender Board Minutes, another job was awarded at the hospital to the same lowest bidder. As at 31 December 2005, amounts totalling \$3.424M were paid to the contractor.

1521. The contract for the re-wiring of Mahaicony Hospital was awarded to the lower of two bidders in the sum of \$3.663M. As at 31 December 2005, amounts totalling \$0.793M were paid to the contractor. However, at the time of reporting, the work was completed.

1522. All of the above works were completed and physically verified.

Subhead 1300900 - Drainage and Irrigation

1523. The sum of \$36M was allocated for (a) construction of reinforced concrete aqueduct, culverts and revetments at locations such as Broomlands, Mahaicony Branch Road, Industry Canal/Handsome Tree and Basket Pimpler and (b) extension of Perth, Biaboo and S.K. Joseph canals. Amounts totalling \$35.953M were expended, as follows:

Description	Amount \$'000
Construction of R.C. aqueduct along Perth Biaboo canal	8,997
Extension of Perth Biaboo canal	8,879
Construction of R.C. culvert along Mahaicony branch road	5,852
Construction of R.C. culvert at Industry/Handsome Tree canal	3,897
Extension of S.K. Joseph Canal, Mahaicony	3,672
Construction of 200' G.H. revetment at Basket Pimpler, Mahaicony	3,621
Purchases and transport of H.D.P.E tubes	1,035
Total	35,953

1524. The contract for the construction of the reinforced concrete aqueduct along the Perth Biaboo canal, extension of the Perth Biaboo canal and the construction of greenheart revetment at Basket Plimper, Mahaicony were awarded to the most competitive bidders in the sums of \$8.915M, \$8.879M and \$3.957M respectively. As at 31 December 2005, amounts totalling \$8.997M, \$8.879M and \$3.621M were paid to the contractors respectively.

1525. The contract for the construction of the reinforced concrete culvert along the Mahaicony branch road was awarded to the fifth lowest out of seven bidders in the sum of \$6.029M on the grounds that the other lower bidders lacked the necessary experience or their tendered prices were too unrealistic. Amounts totalling \$5.852M were paid to the contractor as at 31 December 2005.

1526. The contract for the extension of S.K. Joseph canal and the construction of a reinforced concrete culvert at Industry/Handsome Tree canal were awarded to the second lowest bidders in the sums of \$3.873M and \$4.334M respectively, on the grounds that the lowest bidders were no longer interested in executing the works after the contracts were awarded. As at 31 December 2005, amounts totalling \$3.672M and \$3.897M were paid to the contractors respectively. All of the above works were verified as having been satisfactorily completed.

1527. The contract for the purchase and transportation of two 48 inches and one 36 inches diameter H.D.P.E. tubes was awarded to the second lowest bidder in the sum of \$1.035M without any reason/s stated why the lowest bidder was not awarded the contract. Should the purchase have been made from the lowest bidder, the Regional Administration would have saved the sum of \$249,000. Nevertheless, the items were verified as having been received and properly brought to account.

Subhead 1400800 - Roads

1528. The sum of \$36M was allocated for the rehabilitation of roads in areas such as Ithaca, Blairmont, Rosignol, D'Edward and Hopetown. Amounts totalling \$35.052M were expended on the upgrading and construction of the following roads:

Description	Amount \$'000
First & Second Cross Street, Section A & B Bushlot	7,086
Back Street, South Bygeval	3,588
Kassim Street, D'Edward village	3,583
Novar Middle Street.	2,677
Pump (Atoo) Street, Woodley Park	2,607
Footpath Street, Crazy Town, D'Edward village	2,576
First Cross Street, East D'Edward village.	2,267
First Cross Street, South Armadale	2,267
Adams and Alexander Streets, Itacha .	2,120
Middle Street, Dundee	1,941
Lall Avenue, Recess	1,487
Grant Avenue, Hopetown	1,014
Seadam Street, Blairmont	983
Welcome Street, Rosignol	649
Miscellaneous	207
Total	35,052

1529. Nine contracts valued at \$19.866M were awarded to the most competitive bidders for the rehabilitation of a similar number of roads at Welcome Street, Rosignol, Kassim Street, D'Edward Village, First Cross Street, South Armadale, Back Street, South Bygeval, Seadam Street, Blairmont, Dundee Middle Street, Footpath Street, Crazytown, Lall Avenue Street, Recess, and Grant Avenue, Hopetown. As at 31 December 2005, amounts totalling \$18.088M were paid to the contractors.

1530. The contract for the upgrading of First and Second Cross Streets, Section A & B Bushlot, was awarded to the higher of two bidders in the sum of \$7.707M on the grounds that the lower bidder does not have the ability to undertake such a large volume of work since his performance on smaller jobs was poor. As at 31 December 2005, amounts totalling \$7.085M were paid to the contractor.

1531. The contract for the rehabilitation of Novar Middle Street, East Coast Demerara, was awarded in the sum of \$2.819M to the second lowest bidder on the grounds that the lowest bidder was given other jobs and does not have the ability to carry out too many jobs at the same time. Amounts totalling \$2.677M were paid to the contractor as at 31 December 2005.

1532. The contract for the rehabilitation of Pump Street was awarded in the sum of \$2.580M to the higher of two bidders at the Engineer's price without giving any reasons why the lowest bidder was not considered for the job. Amounts totalling \$2.607M were paid to the contractor as at 31 December 2005.

1533. The contract for the rehabilitation of First Cross Street, East D'Edward Village was awarded in the sum of \$2.376M to the second lowest bidder on the grounds that the lowest bidder indicated his disinterest to execute the job. Amounts totalling \$2.267M was paid to the contractor as at 31 December 2005.

1534. The contract for the rehabilitation of Adams and Alexander Streets was awarded to the second lowest bidder at his corrected tendered price of \$2.198M without giving any reasons why the lowest bidder was not considered. However, it was observed that the contract documents of the contractor was corrected using "white out" without members of the Regional Tender Board initialling the corrections. The Regional Tender Board originally awarded the contract to the lowest bidder at his tendered sum of \$1.998M but after the corrections stated above this bidder became the second lowest bidder. As at 31 December 2005, amounts totalling \$2.120M were paid to the contractor. All of the above works were verified as having been completed and physically verified.

1535. Approvals for a change in programme to include the works were not seen for the following works, which were not included in the Capital Profile.

- (a) Upgrading of First and Second Cross Streets, A and B Bushlot
- (b) Construction of Back Street, South Bygeval
- (c) Construction of Novar Middle Street, Novar
- (d) Construction of First Cross Street South, No 10 Village
- (e) Construction of Pump (Atoo) Street, Woodley Park
- (f) Construction of Dundee Middle Street, Dundee
- (g) Construction of Lall Avenue, Recess, Mahaicony

Subhead 1700300 - Land Development

1536. The sum of \$10M was allocated for the construction of First Cross Street, Hope and Waterloo and East Sideline Street, Bath Housing Scheme. Two contracts valued at \$10.619M were awarded to the most competitive bidders for the execution of the works. As at 31 December 2005, amounts totalling \$9.920M were paid to the contractors. The works were physically verified as having been satisfactorily completed.

Subhead 2401900 - Land and Water Transport

1537. The sum of \$2.5M was allocated for the purchase of one vehicle. Amounts totalling \$2M were expended on the purchased of one Toyota Motor Hilux Surf PJJ 6967. The vehicle purchased was verified as having been received and properly brought to account.

Subhead 2503800 - Furniture (Education)

1538. The sum of \$3M was allocated for the purchase of type A, B and C desks and benches, chalkboards, chairs and nursery sets. Amounts totalling \$2.868M were expended, as follows:

Description	Amount \$'000
85 combinations chairs	680
25 Type 'A', 30 type 'B' desks and benches and 20 writing boards	586
37 Nursery Schools Sets	536
30 type 'B' and 30 type 'C' desks and benches	429
25 type 'A' and 30 type 'C' desks and benches	428
20 teachers' sitting chairs	84
5 chairs	32
4 black boards	93
Total	2,868

1539. The contract for the supply of eighty five combination chairs was awarded to the third lowest bidder in the sum of \$0.680M without giving any reasons why the other lower bids were not considered.

1540. The contract for the supply of twenty five type 'A' and thirty type 'B' desks and benches and 20 writing boards was awarded to the most competitive bidder in the sum of \$0.588M. Amounts totalling \$0.586M were paid to the contractor.

1541. Two contracts valued at \$0.965M were awarded for the supply of thirty seven nursery school sets; thirty 'B' type and thirty 'C' type desks and benches to the third lowest bidders without any reasons given why the other lower bids were not considered. The full contract sum was paid to the contractors.

1542. The contract for the supply of twenty five type 'A' plus thirty type 'C' desks and benches was awarded to the second lowest bidder in the sum of \$0.428M without any reason stated why the lowest bidder was not considered. The full contract sum was paid to the contractor.

1543. Miscellaneous purchases totalling \$0.125M were made in respect of teachers sitting chairs and chalkboards. However, no bills or receipts were seen to support this expenditure. All of the above items were verified as having been received and properly brought to account.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to locate these bills/receipts immediately so that the expenditure could be properly verified. (2005/362)

Subhead 2503900 - Office Furniture and Equipment

1544. The sum of \$0.7M was allocated for the purchase of one refrigerator, one gas stove, office chairs and desks. Amounts totalling \$0.697M were expended on the purchase of the items. Included in the expenditure was the purchase of one computer system with U. P. S., printer, scanner, copier and two speakers. However, the purchase of these items was not included in the Capital Profile. Approval for a change in programme to include these items was not seen. In addition, nineteen leatherette chairs with arms were purchased but no bills/receipts were seen to support the expenditure. The items were, however, verified as having been received and properly brought to account.

1545. In the above expenditure, one complete computer system with U.P.S., Printer 1410, scanner and copier and two speakers were purchase with no change of programme/approval seen. This system, however, was received and properly brought to account. In addition, nineteen leatherette chairs with arms were also purchased but no bills or receipts were seen to validate this expenditure, these items were not taken into stock.

Recommendation: The Audit Office recommends that the Regional Administration immediately take the necessary steps to properly account for the nineteen leatherette chairs and provide feedback to the Audit Office. (2005/363)

Subhead 25040 - Furniture and Equipment (Health)

1546. The sum of \$4M was allocated for the purchase of fracture and spring beds, one dental chair and one incubator. The full amount was expended on the purchases of the items. However, included in the expenditure is the purchase of a copier, printer, and scanner which were not included in the Capital Profile. Approval for a change in programme to include these items was not seen. The items purchased were verified as having been received and properly brought to account.

HEAD 76
REGION 6 – EAST BERBICE/CORENTYNE

Current Expenditure

1547. A comparison of the authorised staffing as shown in the 2005 Estimates of Expenditure with the actual staff employed as at December 2005, revealed a vacancy rate of 44%. In addition, the authorised staffing did not include teachers in the Region.

Region's Response: The Head of the Budget Agency explained that this was due mainly to budgetary constraints imposed by the Ministry of Finance. However, teachers were included in the 2006 Estimates of Expenditure.

1548. In my 2004 report, the Audit Office recommended that the Regional Administration investigate the overdraft on the salary account № 3070 and take the necessary action to close this account. As at 31 December 2005, this account remained in the overdraft position of \$1.058M.

Recommendation: Once again, the Audit Office recommends that the Regional Administration investigate this overdraft and take the necessary action to close this account. (2005/364)

1549. Several pay changes directives in respect of resignations, transfers, dismissals and retirement were issued by the Personnel Section to the Regional Accounting Unit. However, a review of these directives indicated that they were not issued in a timely manner. As a result of this practice, overpayment of net salaries totalling \$1.559M was made to twenty five officers.

Region's Response: The Head of the Budget Agency explained that the overpayment was due mainly to the late submission of the relevant information to the Personnel Section.

1550. In addition, amounts totalling \$13.873M were refunded as unclaimed salaries, of which sums totalling \$7.740M were in respect of the Education Department. As a result of the foregoing, related deductions totalling \$3.511M were not recovered from the relevant agencies. The failure to recover these deductions would result in not only overpayments to the agencies concerned but also an overstatement of expenditure in the Appropriation Accounts.

Recommendation: The Audit Office recommends that the Regional Administration put in place mechanisms to expedite the flow of information from the various Programme Heads to the Personnel Section so that the necessary pay changes can be made in a timely manner. In addition, the Audit Office recommends that the Regional Administration aggressively pursue the recovery of all amounts overpaid to the relevant agencies. (2005/365)

1551. The sum of \$7.277M was expended on the payment of overtime to officers of the Regional Administration during the period under review. However, the necessary approval for the payment of the overtime was not seen.

Recommendation: The Audit Office recommends that Public Service Ministry's approval be obtained before any payment of overtime is made. (2005/366)

1552. In my previous reports, it was noted that the amounts of \$99,468 and \$58,023 were paid to a senior official of the Regional Administration as commuted travelling allowance for the years 2002 and 2003 respectively, for the use of his motor car in the performance of his official duties, despite being provided with the full time use of a state vehicle and a chauffeur.

Region's Response: The Head of the Budget Agency explained that this matter was brought to the attention of the Ministry of Local Government & Regional Development, as the salary of the official is being met from there.

1553. At the time of reporting this amount was not recovered.

Recommendation: The Audit Office recommends once again that the Regional Administration aggressively follows up with the Ministry of Local Government and Regional Development with a view of recovering the overpayments. (2005/367)

1554. 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, an examination of the cheque order register revealed that cheque orders were being cleared on average of ninety one days after they were issued. In addition, at the time of reporting, three hundred and eighty four cheque orders valued at \$97.186M remained outstanding, of which two hundred and fifty two cheque orders valued at \$68.081M relates to 1998 – 2004. In the absence of supporting documents to substantiate payments made, it could not be determined whether value was received for the amounts expended.

Recommendation: The Audit Office views this state of affairs seriously and is therefore recommending that the necessary mechanisms be put in place to carefully monitor the status of all cheque orders issued, to ensure that they are cleared within the stipulated time. (2005/368)

1555. Amounts totalling \$109M were expended on the purchase of Fuel and Lubricants. A comparison between the physical balance of fuel and lubricant on hand and the balance as per stock ledger could not be done, since the stock ledger was only implemented on the 27 October 2005. An inspection carried out at the Black Bush Polder pump station revealed that two storage tanks were not calibrated. As a result, the quantity of fuel contained therein could not be determined.

Recommendation: The Audit Office views this situation very seriously and is therefore recommending that the Regional Administration take the necessary action to ensure that there is adequate control and proper accountability over the receipt and issue of fuel and to ensure that the two tanks are calibrated. (2005/369)

1556. Of the forty four serviceable vehicles and equipment for which log books were required to be maintained, log books were not presented for thirty eight vehicles and equipment. In relation to the six log books presented, three were partially written up although the vehicles were operational during the entire year.

Recommendation: The Audit Office recommends that action be taken to locate the thirty eight log books and have same presented to the Audit Office as soon as possible. (2005/370)

1557. Amounts totalling \$46.463M were expended on the Rental and Maintenance of Buildings. The following is a breakdown of the expenditure:

Description	Amount \$'000
Rehabilitation of eight schools	12,851
Rehabilitation of four living quarters	5,837
Rehabilitation of two hospitals, one health centre	2,813
Construction of fence around Skeldon Hospital	622
Rental of buildings	1,536
Miscellaneous works below \$600,000	9,802
Purchases	13,002
Total	46,463

1558. Seventy two contracts valued at \$31.925M were awarded for the execution of the above works. Of these contracts, seventy were awarded to the most competitive bidders, whilst the remaining two valued at \$1.829M were awarded to the second lowest bidders.

1559. The contract for the rehabilitation of Tutorial Secondary School was awarded to the second lowest bidder in the sum of \$1.206M without giving any reasons why the lowest bidder was not considered for the job. There was an approved variation of \$56,000, giving a revised contract sum of \$1.262M. As at 31 December 2005, the full revised contract sum was paid to the contractor. The works were physically verified as having been satisfactorily completed.

1560. The contract for the rehabilitation of the Amerindian Hostel was awarded to the second lowest bidder in the sum of \$0.623M without giving reasons why the lowest bidder was not considered. There was an approved variation of \$280,000 giving a revised contract sum of \$0.903M. As at 31 December 2005, the full revised contract sum was paid to the contractor. The works were physically verified as having been satisfactorily completed.

1561. The items purchased were verified as having been received and properly brought to account.

1562. Amounts totalling \$79.434M were expended on the Maintenance of Infrastructure as shown below:

Description	Amount \$'000
28 contracts for weeding and cleaning water courses, main drain, and distributaries within BBP Areas	20,930
Rehabilitation of eight roads	19,134
Nine contracts for weeding & cleaning of canals & Canje Creek within No 52 - No 74 Areas	11,942
Rehabilitation of four Bridges	4,339
Four contracts within the Corentyne Areas	3,252
Construction & extension of timber revetment at Orealla Hospital	2,233
Rehabilitation of the Guyana House & Fence	1,696
Clean Don Robin Sea well Drainage Canal	800
Filling low spots on Bush Lot Main Dam	706
Rehabilitation of # 68 Nursery School	611
Miscellaneous Work below \$600,000	11,979
Purchases	1,812
Total	79,434

1563. Eighty six contracts valued at \$77.622M were awarded for the execution of the above works. Of these contracts, ten were not awarded to the most competitive bidders on the grounds that six had unfinished jobs, two were not pre-qualified and no reasons were given why the remaining two were not considered. With the exception of weeding and cleaning these works were completed and physically verified. The items purchased were also verified as having been received and properly brought to account.

1564. The sum of \$121M was budgeted for the provision of security services. Amounts totalling \$121M were expended, of which \$111M were in respect of payments made to United Associates Security and Domestic Service Inc., whilst \$10M were in respect of payments made to RK Security Services.

1565. As was noted in my 2004 Report, Cabinet Approval was seen for the hiring of two hundred and ninety two security guards. However, the security guards employed by the Regional Administration numbered two hundred and ninety five, an excess of three guards. Approval for the hiring of the three additional guards was not seen. The cost for the hiring of the three additional guards amounted to \$1.578M. 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.

Recommendation: The Audit Office recommends that systems be put in place by the Regional administration to monitor the services of these guards to ensure that services are received for monies expended. (2005/371)

Stores and Other Public Property

1566. The Regional Administration operates six stores. However, it was still to adhere fully to the requirements of the 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. 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. Further, it was noted that the Electrical Stock Ledger at the New Amsterdam Hospital Stores was not maintained for the entire period under review.

New Amsterdam Hospital

1567. Sixty six instances were observed where items recorded as issued on the duplicate copies of Internal Stores Requisitions in respect of the kitchen, were in excess of the amounts recorded as issued on the original copies. A satisfactory explanation for the above occurrences was not obtained. Comparison of the original internal stores requisitions maintained by the officer in charge of the kitchen with that of the duplicate copies in the possession of the store keeper revealed sixty six instances where items issued via the duplicate internal stores requisitions were in excess of the original internal stores requisition. No satisfactory explanation was received for this discrepancy.

1568. The above situation resulted from the fact that there was no segregation of duties. The Storekeeper is responsible for the receipt and the issuing of stores and the maintenance of the stock ledgers, contrary to Stores Regulations.

Hardware Store

1569. Storekeeping procedures were not adhered to in respect of the hardware stores in that no stock ledgers were maintained and items were issued without the requisite internal stores requisitions. In addition, items donated to the Regional Administration and found in the store were not brought to account in the relevant records. As a result, a physical verification of the items could not be carried out. It was evident that there was inadequate control over the receipts and issues of stores, which can result in irregularity and/or fraud.

Recommendation: The Audit Office recommends that the Field Auditor's assistance be sought immediately in the implementation of store-keeping procedures. (2005/372)

Port Mourant Hospital

1570. The sum of \$130,500 was collected as mortuary fees for the year under review. This amount should have been deposited in gross into revenue. Instead, the sum of \$108,085 was utilised to meet hospital expenses contrary to Financial Instructions.

Capital Expenditure

Subhead 110070000 - Bridges

1571. The sum of \$12M was voted for the construction of foot-path bridges at locations such as Yakusari, Johanna, Mibicuri and Lesbeholden. Amounts totalling \$11.992M were expended as follows:

Description	Amount \$'000
Construct 14 foot path bridges	6,975
Construct 80 ft. revetment at Kortbrath , E.B.B	2,711
Construct bridge at Yakusari , Black Bush Polder	950
Rehabilitation New Forest Bridge	592
Construct Church Bridge - Field 8, Mibicuri	468
Construct access bridge at Bush Lot South	159
Construct Bush Lot Nursery access bridge	137
Total	11,992

1572. As can be noted, the construction of the revetment at Kortbrath, the rehabilitation of the New Forest Bridge, the construction of the access bridges at Bush Lot South and Bush Lot Nursery School, were not included in the Capital Profile. The approvals for a change in programme to include the above works were not seen.

1573. Fourteen contracts valued at \$7.287M were awarded for the construction of a similar number of foot-path bridges. Of these contracts, ten were awarded to the most competitive bidders, whilst the remaining four were awarded to the second lowest bidders without any reasons given why the lowest bidders were not considered in respect of the bridges at Bush Lot South and Bush Lot Nursery. In relation to the bridges at № 71 and № 72 Villages , the reason stated why the lowest bidders were not given the jobs was that the contractors were not pre-qualified. As at 31 December 2005, amounts totalling \$6.975M were paid to the contractors. The works were completed and physically verified.

1574. The contract for the construction of the revetment at Kortbrath was awarded in the sum of \$2.333M to the sole bidder. There was a variation of \$378,000 giving a revised contract sum of \$2.711. As at 31 December 2005, the entire contract sum was paid to the contractor. The works were completed and physically verified.

1575. Regional Tender Board Minutes for the following contracts were not presented for audit inspection. As a result, the basis of award for these contracts could not be determined.

Contract №	Description	Amount \$'000
559/05	Construct bridge at Yakusari, B.B.P	950
549/05	Construct foot path bridge within № 52-74 area	460
550/05	Construct foot path bridge within № 52-74 area	460
	Total	1,870

Subhead 120390000 - Buildings (Education)

1576. The sum of \$26M was voted for the rehabilitation of the Berbice Educational Institute, № 68 Village Primary School and the construction of sanitary blocks at Joppa and № 67 Village. Amounts totalling \$25.998M were expended as follows:

Description	Amount \$ 000
Extension to Berbice Educational Institute	11,879
Rehabilitation of No.68 Village Primary School	5,663
Rehabilitation of Belvedere Primary School	3,387
Rehabilitation of No.67 Village Nursery School-Sanitary Block	1,729
Rehabilitation of Mibicuri Primary School – Sanitary Block	1,632
Rehabilitation of No.68 Village Primary- Sanitary Block	1,012
Consultancy fees – Berbice Educational Institute	549
Miscellaneous	147
Total	25,998

1577. As can be noted, the contracts for the rehabilitation of the Belvedere Primary School and the sanitary block at Mibicuri Primary School were not included in the Capital Profile. The approvals for a change in programme to include the above works were not seen.

1578. The contract for the extension of the Berbice Educational Institute was awarded in the sum of \$13.132M to the most competitive bidder. As at 31 December 2005, amounts totalling \$11.879M were paid to the contractor. A physical verification revealed that the works were completed. However, an overpayment of \$20,000 was made to the contractor.

1579. The contract for the rehabilitation of the № 68 Village Primary School was awarded to the most competitive bidder in the sum of \$5.663M. As at 31 December 2005, the entire contract sum was paid to the contractor. A physical verification revealed that the works were completed. However, an overpayment totalling \$849,000 was made to the contractor for works not done.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover all amounts overpaid to the contractors. (2005/373)

1580. The contract for the rehabilitation of the Belvedere Primary School was awarded in the sum of \$3.387M to the sole bidder. As at 31 December 2005, the full contract sum was paid to the contractor. The works were physically verified as having been satisfactorily completed.

Subhead 120400000 - Buildings (Health)

1581. The sum of \$10M was voted for the construction and back filling of revetment at Orealla Health Care Centre. Amounts totalling \$8.156M were expended on the works.

1582. The contract for the above works was awarded to the higher of two bidders at the Engineer's price in the sum of \$8.830M, without any reasons given why the lowest bidder was not chosen for the job. The works were physically verified as having been satisfactorily completed.

Subhead 130100000 - Drainage & Irrigation

1583. The sum of \$70M was voted for the (a) construction of revetment at Crabwood Creek, No 73 Village, Essex & Kildonan sluice; (b) construction/rehabilitation of bridges and reinforced concrete structure at Yakusari, Johanna, Mibicuri & Lesbeholden, (c) rehabilitation of sluice at Whim, Seawell, Joppa and Mibicuri, (d) excavation of canals at Essex façade, Alness irrigation canal, Manchester West irrigation canal, Vryburg/ Germania drainage canal and (e) the payment of retention. Amounts totalling \$69.827M were expended as follows:

Description	Amount \$'000
Excavation of 14 drainage and irrigation canals	30,144
Construction of 7 bridges	22,607
Construction of 3 revetments	8,788
Construction of 6 sluice doors/catwalk	4,718
Upgrade 1 access dam	2,000
Construct trash rack at Manarabisi canal	1,003
Retention	491
Miscellaneous	76
Total	69,827

1584. Fourteen contracts valued at \$30.144M were awarded for the excavation of a similar number of canals. Of these contracts, six were awarded to the most competitive bidders, whilst three were not awarded to the most competitive bidders without any reasons given why the lowest bidders were not considered. The basis of award of the remaining five contracts could not be determined, since the Regional Tender Board minutes for these contracts were not presented for audit. As at 31 December 2005, the full contract sums were paid to the contractors. The works were completed and physically verified.

1585. Seven contracts valued at \$23.839M were awarded for the construction of seven bridges. Of these contracts, six were awarded to the most competitive bidders, whilst the remaining contract was awarded to the third lowest bidder without any reasons stating why the other lower bids were not considered. As at 31 December 2005, amounts totalling \$22.607M were paid to the contractors. The works were completed and physically verified.

1586. Three contracts valued at \$8.793M were awarded for the construction of a similar number of revetments to the most competitive bidders. As at 31 December 2005, amounts totalling \$8.788M were paid to the contractors. The works were completed and physically verified.

1587. Six contracts valued at \$4.788M were awarded for the construction of a similar number of sluice doors/catwalk. Of these contracts, four were awarded to the most competitive bidders, whilst the basis of award of the remaining two contracts could not be determined, since the Regional Tender Board minutes in respect of these contracts were not presented for audit. As at 31 December 2005, amounts totalling \$4.718M were paid to the contractors.

1588. The basis of award of the contract for the upgrading of one access dam could not be determined, since the Regional Tender Board minutes in respect of this contract was not presented for audit. As at 31 December 2005, the full contract sum of \$2M was paid to the contractor. The works were completed and physically verified.

Subhead 140100000 - Roads

1589. The sum of \$41M was voted for the rehabilitation of roads at locations such as Fyrish, Susannah, Auchlyne, № 52Village, № 65 Village, Crabwood Creek, Yakusari, Johanna, Mibicuri and Lesbeholden. Amounts totalling \$37.705M were expended as follows:

Description	Amount \$'000
Rehabilitation of 48 streets	35,355
Construction of 3 bridges	1,358
Construction of 1-40 foot revetment	840
Compaction of earth	130
Miscellaneous	22
Total	37,705

1590. Forty eight contracts valued at \$72.615M were awarded for the rehabilitation of a similar number of streets. Of these contracts, twenty two were awarded to the most competitive bidders, twelve to sole bidders, three to the second lowest bidders, and the basis of award in relation to the remaining eleven could not be determined, since the Regional Tender Board minutes in respect of these contracts were not presented for audit. As at 31 December 2005, amounts totalling \$35.355M were paid to the contractors. The works were completed and physically verified.

1591. Three contracts valued \$6.299M were awarded for the construction of a similar number of bridges. The basis of award of these contracts could not be determined since the Regional Tender Board minutes in respect of these contracts were not presented for audit despite several requests. As at 31 December 2005, amounts totalling \$1.358M were paid to the contractors. The works were completed and physically verified.

1592. In relation to the contract for the construction of a revetment at Crabwood Creek access road, the basis of award of the contract could not be determined, since the Regional Tender Board minutes for this contract were not presented for audit, despite repeated requests. Nevertheless, the works were physically verified as having been satisfactorily completed, and as at 31 December 2005, the full contract sum of \$840,000 was paid to the contractor.

Subhead 19001 - Land Development

1593. The sum of \$12M was voted for the rehabilitation of roads at Fort Ordance Housing Scheme, H & J Albion and Block one, Kilcoy/Chesney Housing Schemes. Amounts totalling \$11.907M were expended as follows:

Description	Amount \$'000
Rehabilitation of Fort Ordance H/S road	8,502
Rehabilitation of Galaxy Street, Canefield	3,405
Total	11,907

1594. The contract for the rehabilitation of the Fort Ordance Housing Scheme road was awarded to the most competitive bidder in the sum of \$8.552M. As at 31 December 2005, amounts totalling \$8.502M was paid to the contractor. The works were verified as having been completed and physically verified.

1595. The contract for the rehabilitation of Galaxy Street, Canefield was awarded to the most competitive bidder in the sum of \$3.393M. There was a variation of \$60,000 giving a revised contract sum of \$3,405M. As at 31 December 2005, the full revised contract sum was paid to the contractor. A physical verification of the works revealed that amounts totalling \$2.175M were overpaid to the contractor in respect of bituminous works not done to the street.

Region's Response: It was explained by the Superintendent of Works that double bituminous surface treatment was indeed done to the street but was washed off at the time of the verification.

Subhead 24001- Land Transport.

1596. The sum of \$14M was voted for the purchase of one ambulance for the New Amsterdam Hospital and one 4x4 vehicle for the Regional Administration Office. The amounts totalling \$14M were expended as follows:

Description	Amount \$'000
Purchase 1- 4x4 Toyota Van (4 Doors) For Regional Admin.	4,840
Purchase 1 - 4x4 Toyota Van (4 Doors) For N/A Hospital	4,700
Purchase 1 - 4x4 Toyota Van (4 Doors) For Regional Chairman	4,460
Total	14,000

1597. As can be noted, there was a purchase of one additional 4x4 vehicle. However, approval was seen for an extension to the Capital Profile to accommodate the expenditure of \$4.460M. The above vehicles were verified as having been received and properly brought into account.

Subhead 25001- Furniture and Equipment (Education)

1598. The sum of \$5M was voted for the purchase of types A, C and D desks and benches, cupboards, chairs, tables, chalkboards, writing desks and nursery sets. Amounts totalling \$4.999M were expended on the purchase of the above items. The contract for the construction of the above furniture was awarded to the most competitive bidder in the sum of \$4.999M. As at 31 December, 2005 the full contract sum was paid to the contractor. The furniture was verified as having been received and properly brought to account.

Subhead 25002 - Furniture and Equipment (Administration)

1599. The sum of \$0.900M was voted for the purchase of computer, filing cabinets, sitting chairs, refrigerator and air conditioning units. Amounts totalling \$0.879M were expended as follows:

Description	Amount \$'000
Purchase 5 - 4 Draw Cabinets For Admin - Reg. 6	230
Purchase Computer For Admin. Office Reg. 6	190
Purchase 18 Steel Chairs For Admin. Office Reg.6	171
Purchase Electronic 18000 Btu A/C Split for REO's Office	195
Purchase Double - Door Fridge for REO's Office	93
Total	879

The above purchases were verified as having been received and properly brought to account.

Subhead 25003 - Furniture and Equipment (Health)

1600. The sum of \$7M was voted for the purchase of cardiac monitor, ECG machine, suction machines, oxygen saturation monitor, incubators, clinical audiometer, hearing checkers, soft-tip syringe adapters and middle air analyser. Amounts totalling \$6.949M were expended on the purchases of the above items. The items purchased were verified as having been received and properly brought to account.

AGENCY 77 & DIVISION 537
REGION 7 - CUYUNI/MAZARUNI

Current Expenditure

1601. The Regional Administration has been operating significantly below its authorised staffing in that actual staffing in place as at December 2005 was 246, compared with the authorised establishment of 320, giving a vacancy rate of 23%. It was obvious that the vacancy level would have had an adverse effect on the operations of the Region.

Region's Response: The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance.

1602. The salaries of twenty five full time cleaners and caretakers, which totalled \$3.216M, were inappropriately charged to the other charges subhead, Other Goods and Services Purchased. This treatment within the accounts had had the approval of the Public Service Ministry (PSM), based on a claim that the workers were temporary. Notwithstanding this, the Audit Office is of the view that the continuous nature of the employment and the fact that the employees were paid monthly, although substantially below the minimum wage, requires that all related expenditure be properly charged to employment costs.

Recommendation: The Audit Office recommends that the Regional Administration aggressively follow-up this matter with the PSM with a view of regularising this situation. (2005/374)

1603. Amounts totalling \$1.913M were refunded to the Sub-Treasury as unclaimed net salaries for 2005. 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 over-statement of the Appropriation Accounts. Similar observations were made in previous years, but to the time of reporting the amounts were still to be recovered, even though the Regional Administration had taken appropriate action.

Recommendation: The Audit Office recommends that the Regional Administration put measures in place to avoid over-payments and aggressively follow-up with the relevant agencies with a view of recovering all over-payments made to them over the years. (2005/375)

1604. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, an examination revealed that these were cleared on average six weeks later than required. Nevertheless, at the time of the inspection in September 2006, there was only one cheque order valued \$55,765 that had not been cleared.

Region's Response: The Head of the Budget Agency indicated that the outstanding voucher was the subject of a robbery, which is currently engaging the attention of the Police.

Recommendation: The Audit Office recommends that the Regional Administration:

- (a) 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; and
- (b) Take follow-up action to file the required losses report with the Finance Secretary, together with a Police report on the matter. (2005/376)

1605. During the period under review, amounts totalling \$30.050M were expended on Materials, Equipment and Supplies. In this regard, the acquisitions were traced to the goods received book and other stock records. However, it was noted that the dates shown in the records were in fact the dates on which requisitions were prepared and not the actual dates items were received. This posed a dilemma when attempts were being made to substantiate the validity of the transactions.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to ensure that the receipt and issues of items of stores are recorded on the actual dates the transactions occurred, rather than at any other time. (2005/377)

1606. A physical count carried out on 7 September 2006 revealed that there were shortages in the stock of fuels and lubricants with a current market value of \$2.813M, as shown below:

Description	Unit	Bin Card Balance	Actual Stock	Shortage	Value \$
Gasoline	Gallon	4,920	1,556	3,364	2,459,084
Kerosene	"	611	315	296	184,177
Dieseline	"	230	0	230	143,545
No. 40	Pint	66	28	38	9,386
No. 50	"	42	16	26	6,422
Total					2,802,614

1607. The Head of the Budget Agency undertook to investigate this discrepancy with a view to taking corrective action. It was also noted that the shortages of gasoline, kerosene and diesel had existed since 2001 and a losses report was filed with the Finance Secretary. Attention is also drawn to the fact that the matter concerning this loss is still pending as a result of an outstanding police report. The Head of the Budget Agency promised to take follow-up action to bring the matter to a closure.

Recommendation: The Audit Office recommends that the Regional Administration:

- (a) Investigate all discrepancies relating to losses of fuels and lubricants and implement corrective measures to avoid recurrences of a similar nature; and
- (b) Aggressively follow-up, with the Commissioner of Police, the matter relating to the outstanding police report on the 2001 loss, with a view to finalising the matter reported to the Finance Secretary. (2005/378)

1608. It is a requirement that defective vehicle spares be returned to the stores until approval is given for disposal. However, during the reporting period spares valued at \$3.157M were acquired and reportedly utilised on the Region's fleet of vehicles. However, the defective parts were not seen in the Regional Stores. In the circumstances, it could not have been ascertained whether the spares acquired were utilised for the purposes intended.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure that the regulations governing used parts are put into effect and observed at all times. (2005/379)

1609. A number of works, which were of a capital nature, were met from provisions for the Maintenance of Buildings and Maintenance of Infrastructure under the Region's current appropriations. The following are details:

Description	Amount \$'000
Construction of six concrete drains	8,912
" " one reinforced concrete bridge	4,461
" " three mortuaries	3,481
Rehabilitation of Regional Administration Workshop	2,317
Construction of two 3-compartment bathrooms	2,163
" " four latrines	1,865
Enclosing of ground floor of Teachers' quarters at Kamarang	1,644
Rehabilitation of building A-22 at Bartica (38'X22')	1,410
Construction of four trestles	915
" " ramp at Kamarang	677
" " generator house at 72 Miles	178
Total	28,023

Region's Response: The Head of the Budget Agency explained that there was an insufficiency of funds under the Regions' capital allocation and that some of the works were of an emergency nature.

1610. Notwithstanding this, appropriate Tender Board procedures were applied in the award of the works.

1611. In my Report for 2004, mention was made of an overpayment on the construction of a box culvert at Byderabo amounting to \$464,667. The amount is still to be recovered by the Regional Administration.

Region's Response: The Head of the Budget Agency explained that the payments made were in keeping with the structural requirements.

1612. However, this claim could not be satisfied, since the Regional Administration is yet to provide the final account for this project.

Recommendation: The Audit Office recommends that the Regional Administration take urgent steps to provide the final account in support of the contract works so that this matter could be dealt with to finality. (2005/380)

1613. There were also purchases of a capital nature from the current provision.

Region's Response: The Head of the Budget Agency explained that there was an insufficiency of funds under the Regions' capital allocation.

1614. The following gives a breakdown:

Description	Amount \$
One fridge and electrical counting machine each	430,000
One CPU, monitor and printer	220,000
Four computer desks and one writing desk	211,980
One 3-piece suite and twenty six sitting chairs	208,000
One dinette set and three chair sets	195,000
Twelve beds and ten mattresses	183,000
Two 4-burners gas stoves and eighteen 1-burner stoves	161,998
Twelve water coolers/pitchers and four centre tables	151,100
One wardrobe and five cupboards	128,500
One A/C unit and eight fans	118,000
Total	2,007,578

Recommendation: 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/purchases that are not specifically approved by the National Assembly. (2005/381)

1615. During the period under review, five contracts for the grading and shaping of roads in Bartica, which had a total value of \$9.745M, were awarded by the Regional Administration without adherence to tender board procedures. It was also noted that these contracts were awarded to a single contractor.

Region's Response: The Head of the Budget Agency explained that the methodology used in the award confirmed to Section 28(a) of the Procurement Act, since the Contractor was the only person in the Region with the required machinery and equipment for the execution of the works.

1616. Notwithstanding the fact that the Contractor was based on the Essequibo Coast, the explanation clearly indicated that the Administration had erroneously set regional geographical boundaries to the procurement process, which was not intended in the spirit of the Act.

1617. The assets of the Regional Administration were not marked to readily identify them as Government property. In addition, a master inventory was not maintained. This situation was reported in previous reports, but was never remedied.

Recommendation: The Audit Office reinforces the recommendation 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. (2005/382)

1618. A perusal of the Regional Stores and related stock records revealed a number of slow moving stock items, some of which had not been issued since 1989. This prompted suspicions that the items may have become obsolete. Nonetheless, by way of recommendation in my report for 2004, the Regional Administration was asked to enquire from other Ministries/Departments whether the items could be utilised by them or to seek the approval of the Finance Secretary to dispose of them accordingly. Prior to the tabling of this Report in 2007, the Head of the Budget Agency provided evidence of action in relation to the recommendation and it was noted that some Central Government Agencies had indicated interest in acquiring certain items of stock.

Recommendation: The Audit Office recommends that the Regional Administration take urgent follow up action to ensure that the stock is disposed of accordingly. (2005/383)

1619. As of September 2005, the Regional Administration commenced collecting rent for houses owned by the Region. However, the Regional Administration did not collect rent for five of these that were occupied by persons who were not public officials. The Head of the Budget Agency had since written to the defaulting occupants, but to date they are yet to comply.

Recommendation: The Audit Office recommends that the Regional Administration take urgent measures to secure control over all property under its jurisdiction and to ensure that where required, rental is paid. (2005/384)

Capital Expenditure

Subhead 12041 - Buildings (Education)

1620. An amount of \$18M was allocated for the enclosure of lower flat and lifting of roof of Iteballi Primary School at Lower Mazaruni and construction of headmasters' and two apartment teachers' quarters at Waramadong, Upper Mazaruni. Two extensions of programme were sought and granted in September to allow the use of amounts totalling \$2.974M for the purchase of two complete solar systems to install in the two newly constructed buildings at Waramadong and three solar powered fridges to use in the headmasters' and two apartment teachers' quarters. The sum of \$17.997M was expended as follows:

Description	Amount \$'000
Construction of duplex teachers' quarters at Waramadong	5,349
Rehabilitation of Iteballi Primary School	3,917
Construction of headmasters' quarters at Waramadong	3,610
Purchase of building materials	3,706
" " four solar panels and related equipment	899
" " one solar refrigerator and one solar freezer	516
Total	17,997

1621. The contract for the construction of the duplex teachers' quarters at Waramadong was awarded to the lower of two bidders in the sum of \$5.349M, while the Engineers' estimate was \$6.050M. The entire contract sum was paid to the contractor. As a result of the inaccessibility to 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.

1622. In relation to the rehabilitation of the Iteballi Primary School, the contract was awarded to the second lowest of four bidders in the sum of \$3.779M, on the basis that the lowest bid was forty percent (40%) below the Engineers' estimate of \$4.399M. There was an approved variation of \$138,610, giving a revised contract sum of \$3.917M. The full contract sum was paid to the contractor. A physical verification revealed that the works were satisfactorily completed.

1623. The contract for the construction of the Headmasters' quarters at Waramadong was awarded to the sole bidder in the sum of \$3.610M. The entire contract sum was paid to the contractor. As a result of the inaccessibility to 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.

1624. The sum of \$3.706M was expended on the purchase of building materials for use on the construction of the Headmasters' and two apartment teachers' quarters at Waramadong. The materials were verified as having been received and properly brought to account.

1625. The four solar panels, related equipment and one solar refrigerator and freezer were recorded as being received by the Region and issued to the Waramadong Secondary School. However, due to the inaccessibility to the area, these assets could not be physically verified.

Subhead 12042 - Buildings (Health)

1626. The sum of \$9M was allocated for the construction of health posts at Isseneru and Arrau, Middle and Upper Mazaruni respectively, and the payment of retention. Amounts totalling \$8.926M were expended, as follows:

Description	Amount \$'000
Construction of health post at Arrau	4,267
“ “ “ “ “ Isseneru	2,701
Purchase of building materials	1,832
Payment of retention	126
Total	8,926

1627. The construction of the health post at Arrau was awarded in the sum of \$3.994M to a Village Council under Section 29 of the Procurement Act and approved via the NPTAB as evident on document referenced 301/05 dated 7 July 2006. There was an approved variation of \$273,000, giving a revised contract sum of \$4.267M. As at 31 December 2005, the entire contract sum was paid to the Contractor. 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.

1628. The contract for the construction of the health post at Isseneru was awarded to the lower of two bidders in the sum of \$2.701M. The entire contract sum was paid to the Contractor. However, the works carried out could not be physically verified due to the inaccessibility of the area and reliance had had to be placed on certification issued by the Senior Superintendent of Works.

1629. Amounts totalling \$1.832M were expended on the purchase of building materials for use on the construction of the health post at Arrau. The materials were verified as having been received and properly brought to account. In addition, the retention payment of \$125,899 was in relation to a contract for \$1.259M that was executed during the year 2004. The balance was verified and based on documentation seen was payable to the Contractor.

Subhead 12043 - Buildings (Administration)

1630. An amount of \$3M was allocated for the construction of an Amerindian Hostel at Kamarang, Upper Mazaruni. An extension of programme was sought and granted in September 2006 to allow the use of \$246,913 for the purchasing of furniture and equipment for the Amerindian Hostel at Kamarang. Amounts totalling \$2.998M were expended as follows:

Description	Amount \$'000
Completion of Amerindian Hostel	2,167
Purchase of building materials	585
" " furniture and equipment	246
Total	2,998

1631. The contract for the completion of the Amerindian Hostel at Kamarang was awarded in the sum of \$2.168M to a Village Council under Section 29 of the Procurement Act and approved via the NPTAB as evident on document referenced 301/05 dated 7 July 2006. As at 31 December 2005, amounts totalling \$2.167M were paid to the contractor. However, the works carried out could not be physically verified due to the inaccessibility of the area and reliance had had to be placed on certification issued by the Senior Superintendent of Works.

1632. The amounts of \$585,087 and \$246,192 were expended on the purchase of building materials and furniture and equipment for the Amerindian Hostel at Kamarang. The items were verified as having been received and properly brought to account.

Subhead 14011 - Roads

1633. The sum of \$16M was allocated for the rehabilitation of the Agatash main road and 1–2 miles, Bartica/Potaro road; continuation of Kamarang/Waramadong farm to market road and payment of retention. A change in programme was sought and granted in September 2006 to allow the use of \$6.019M for the upgrading of Agatash roadway instead of rehabilitating sections of roadway between 1–2 miles, Bartica/Potaro road. In addition, an extension of programme was sought and granted in September 2006 to allow the use of \$257,000 for the hiring of a grader to scarify, grade and shape some sections of the 1–4 Miles roadway. The sum of \$15.992M was expended as follows:

Description	Amount \$'000
Rehabilitation of Agatash main road	8,759
” ” Kamarang/Waramadong farm to market road	2,621
Grade and shape section of Bartica/Potaro road	1,265
Purchase of crusher run	1,900
Payment of retention	1,087
Transportation costs	360
Total	15,992

1634. The sum of \$8.759M represents payments made on two contracts for the rehabilitation of the Agatash main road. The first contract was awarded in the sum of \$5.724M to the lowest of three bidders. As at 31 December 2005, two payments amounting to \$3.388M were paid to the contractor. However, an examination of the Appropriation Account revealed an overstatement of \$1.764M, which was as a result of a payment kept on hold in relation to the contract. Following this observation, the entire amount was refunded to the Consolidated Fund.

1635. The second contract was awarded to the lowest of four bidders in the sum of \$4.009M. As at 31 December 2005, amounts totalling \$3.607M were paid to the contractor. A physical inspection in September 2006 revealed that the works were completed.

1636. The contract for the rehabilitation of a section of the Kamarang/Waramadong farm to market road was awarded in the sum of \$2.912M to a Village Council under Section 29 of the Procurement Act and approved via the NPTAB as evident on document referenced 301/05 dated 7 July 2006. Amounts totalling \$2.621M were paid to the contractor. The works could not have been physically verified due to inaccessibility of the areas. Instead, reliance had had to be placed on the certification issued by the Senior Superintendent of Works.

1637. The amount of \$1.265M represents full payment on a contract awarded for the grading and shaping of a section of the Bartica/Potaro road. However, there was no evidence that Tender Board procedures were applied.

Region's Response: The Head of the Budget Agency explained that the contractor was the only Contractor in the Region with the equipment needed to properly complete the works.

1638. As a result, the contractor was sole sourced under the provisions of Section 29(a) of the Procurement Act. As was previously found the Regional Administration had erroneously set regional geographical boundaries to expedite the procurement process, which was not intended in the spirit of the Act. A physical inspection of the works revealed that the section of the road graded has since deteriorated.

Region's Response: The Head of the Budget Agency explained that the deterioration was due to the weather and frequent usage by heavy axled vehicles and equipment.

1639. The amount of \$1.900M was utilised for the acquisition of 5,000 tonnes of crusher run for use on roads in the Region. The crusher run was verified as having been received and properly brought to account. In addition, the sum of \$360,000 was expended on the transportation of the crusher run from the beach to the stockpile site. The amounts were verified as having been properly incurred.

1640. The sum of \$1.087M represents retention payments on three contracts valued \$10.869M that were executed during the year 2004. The balances were verified and based on documentation seen were payable to the contractors.

Subhead 15009 - Sea and River Defence

1641. The sum of \$7M was allocated for the construction of sandcrete revetment at Byderabo Waterfront, Bartica and the payment of retention. An extension of programme was sought and granted in September 2006 to allow the use of \$660,730 for the construction of 104 feet drainage at Byderabo Waterfront area. Amounts totalling \$6.921M were expended as follows:

Description	Amount \$'000
Construction of 100' sancrete revetment	5,648
" " 120' concrete drain	581
Payment of retention	692
Total	6,921

1642. In relation to the construction of the 100 feet sandcrete revetment, a contract was awarded in the sum of \$5.648M to the lowest of three bidders. In addition, a contract for the construction of the 120 feet concrete drain was awarded in the sum of \$581,333 to the lowest of six bidders. The entire contract sums were paid to the contractors. Physical inspections revealed that the works completed. Further, the sum of \$691,735 represents retention payments on three contracts valued \$6.917M that were executed during the year 2004. The balances were verified and based on documentation seen were payable to the contractors.

Subhead 24021 - Land & Water Transport

1643. An amount of \$1.5M was allocated for the purchase of two 8HP and one 15HP engines for Warawatta and Kambaru schools. An extension of programme was sought and granted in August 2005 to allow the use of \$474,000 for the purchase of two 2HP and one 5HP outboard motors as a result of savings accrued under this subhead. Amounts totalling \$1.492M were expended on the acquisition of two 15HP, 8HP and 2HP outboard engines each. The engines were verified as having been received and properly brought to account.

Subhead 25044 - Furniture & Equipment (Education)

1644. An amount of \$3.6M was allocated for the purchase of items including sitting chairs, study tables, “type A” desks and benches, book racks, chalkboards, writing desks, nursery tables and chairs for schools. During the period under review, amounts totalling \$3.599M were expended. The expenditure included an amount of \$496,690 for the acquisition of fifty one pairs “type A” desks and benches and seven cupboards. The contractor was paid a sum of \$290,000 and the balance of \$206,690 was retained by the Regional Accounting Unit pending the delivery of the required furniture. At the time of the audit in September 2006, only twenty seven pairs “type A” desks and benches were received by the Regional Administration and in January 2007 the Head of the Budget Agency advised that the outstanding furniture had been delivered.

1645. The difference on the amount expended (\$3.102M) was utilised on the acquisition of eighteen sitting chairs, four study tables, forty five and forty pairs types “A” and “B” desks and benches, respectively, three book racks, six chalkboards, two writing desks, ten and twenty nursery tables and chairs respectively, three circle sets of five pieces, two gas stoves, three dinette sets of five pieces, four double and three regular beds and one digital copier. The items were verified as having been received and properly brought to account.

Subhead 26018 - Furniture & Equipment (Health)

1646. An amount of \$2.5M was allocated for the purchase of items including sterilisers, office chairs, one suction machine, and filing cabinets for Kamarang and Bartica hospitals. Amounts totalling \$2.494M were expended on the acquisition of three sterilisers, twelve office chairs, two suction machines, five filing cabinets, one computer desk, one digital copier, one computer, six double and single bed mattresses each and six double spray and small beds each. The items were verified as having been received and properly brought to account.

Subhead 26019 - Furniture & Equipment (Administration)

1647. The sum of \$500,000 was allocated for the purchase of one computer, chairs, tables and filing cabinets and electrical equipment for Kamarang, Kurupung and Issano rest houses. During the period under review, amounts totalling \$499,160 were expended. Included in the above sum is an amount of \$82,160 that was utilised for the purchase of one semi-oval shaped and seven tables each. However, up to the time of the audit in September 2006, only five tables were received by the Regional Administration and in January 2007 the Head of the Budget Agency advised that the outstanding furniture had been delivered.

1648. The difference of \$417,000 was expended on the acquisition of one computer, ten chairs, one lectern and one semi-executive desk. The items were verified as having been received and properly brought to account.

1649. It should be noted that the electrical equipment was not acquired.

Region’s Response: The Head of the Budget Agency explained that the equipment was not purchased due to the insufficiency of funds.

1650. In addition, the Regional Administration undertook the purchase of one lectern and semi-executive desk without the required approval for a change in programme.

Subhead 26020 - Power Extension

1651. The sum of \$1.5M was allocated for the extension of power supply service to Paruima and Kurupung – Upper and Middle Mazaruni, respectively. The entire allocation was expended on the acquisition of 2,000 yards ox-clip cable and eight 3-spool racks. The items were verified as having been received and properly brought to account.

Subhead 28006 - Water Supply

1652. An amount of \$5.5M was allocated for the construction of reservoir at Paruima mountain spring and village. During the period under review, amounts totalling \$5.493M were expended on the construction of the reservoir. Included in the above sum are amounts totalling \$4.993M that represent full payment on a contract that was awarded to the lowest of four bidders for the construction of the reservoir. The difference of \$500,000 was expended on the cleaning of the road leading to the dam that goes to the reservoir. Due to the inaccessibility of the area, reliance had had to be placed on the certificates of satisfactory completion issued by the Senior Superintendent of Works.

AGENCY 78 & DIVISION 538
REGION 8 - UPPER POTARO/ SIPARUNI

Current Expenditure

1653. The Regional Administration has been operating at significantly below its authorised staffing in that actual staffing in place as at December 2005 was 215 compared with the authorised establishment of 397, giving a vacancy rate of 46%. 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. It should be noted that teachers were included in the National Estimates for 2005.

1654. At the time of the 2004 audit in July 2005, the salaries account № 3134 and wages account № 3135 were reconciled to July 2003. At the time of the 2005 audit in July 2006, the salaries account was reconciled to December 2004. A copy of the December 2004 reconciliation was produced for audit examination; however, it was not certified. These accounts reflected balances of \$16.818M and \$322,773 respectively, as at 31 December 2005.

Recommendation: Failure to reconcile bank accounts can lead to the perpetration of irregularities. In view of this, the Audit Office recommends that the Regional Administration take immediate action to reconcile the bank accounts. (2005/385)

Recommendation: It was mentioned in my Report for 2004 that account № 3135 is no longer in use; the Audit Office again recommends that the Regional Administration take action to pay over to the Consolidated Fund the balance on this account and to close the account. (2005/386)

1655. Amounts totalling \$515,888 were refunded to the Sub-Treasury as unclaimed net. However, the related deductions paid over to the various agencies were not recovered. 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. It should also be noted that, the unclaimed wages and salaries register was last updated on 26 April 2005.

Recommendation: 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. (2005/387)

Recommendation: The Audit Office also recommends that the unclaimed wages and salaries register be updated since; failure to do so may lead to the perpetration irregularities. (2005/388)

1656. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, six hundred and thirty five cheque orders valued at \$111.933M for the period January 2004 to 3 June 2006, had not been cleared at the time of the audit. In the absence of bills, receipts and other supporting documents, alternative auditing procedures had to be utilised to verify the receipt of some of these items. However, it could not be determined whether the Region received full value for all sums expended on these cheque orders.

Recommendation: 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. (2005/389)

Recommendation: 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. (2005/390)

1657. An examination of the log books for the vehicles and equipment owned by the Region revealed that in most instances, journeys undertaken were not stated nor 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.

Recommendation: The Audit Office recommends that the Regional Administration take urgent steps to ensure that the required internal measures are instituted in relation to the usage of vehicles and equipment. (2005/391)

1658. The maintenance costs for vehicles under the control of the Region continued to be high. Amounts totalling \$3.926M were expended on fifteen vehicles and equipment during the period under review. Five of these vehicles and equipment had an average maintenance of \$482,780, while the remaining ten were maintained at an average cost of \$151,250.

Region's Response: The Head of the Budget Agency attributed this high cost to the terrain and the state and condition of the roads.

1659. However, the average age of these vehicles was twelve years.

Recommendation: 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. (2005/392)

1660. It should be noted that the Region acquired one tractor, one grader/loader and one Hilux Surf 4-Runner in 2005. In addition, at the time of the audit in July 2006, the Region had paid for two Hilux Surf 4-Runners and one truck.

1661. During the period under review, the Region made purchases of a capital nature under its current provision. The following are details of assets purchased from the current provision:

Description	Amount \$'000
35 Double-bunk beds	1,200
2 Air condition Units	300
5 Stabilisers	150
3 Double-bunk bed frames	145
P.A. system	81
Furniture (desk and benches)	70
1 Filing Cabinet	53
1 Fan & 1 Fire extinguisher	32
Total	2,031

Region's Response: The Head of the Budget Agency explained that this action was necessary as the items were needed immediately and that there was an insufficiency of funds under the capital provisions. He added that the beds and bed frames were urgently needed due to the large influx of students at the Paramakatoi dormitory. Further, the two air condition units were purchased for the X-ray department at Mahdia, which housed an X-ray machine that is required to be stored in a cool place.

1662. Works of a capital nature were undertaken from the Regional Administration's current provisions for Maintenance of Buildings and Infrastructure.

Region's Response: 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.

1663. The following are details:

Description	Amount \$'000
Rehabilitation of heavy-duty bridge at Itabac	5,515
Construction of 6 trestles and 1 septic tank	3,347
“ “ concrete drains at Mahdia and Paramakatoi	3,215
Rehabilitation of kitchen shed at Paramakatoi dormitory	3,190
“ “ Health Post at Kopinang	2,799
Construction “ fences at Hospital and Sec. Sch., Mahdia	2,672
“ “ bridge at Patua	2,081
“ “ revetment at Itabac River	1,997
Rehabilitation “ HM quarters at Monkey Mountain	1,753
Construction “ bridge at Megro	1,634
“ “ bridge at Sulolk	1,508
“ of pit laterines at Chenapau, Kopinang & Itabac	985
“ “ bldg. to house solar system at Mahdia Hosp.	582
Total	31,278

Recommendation: 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/purchases that are not specifically approved by the National Assembly. (2005/393)

1664. In my Report for 2004, it was mentioned that 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. At the time of audit in July 2006, evidence was seen that the Region had embarked on the marking of assets under its jurisdiction. However, master and sectional inventories were still not being maintained.

Recommendation: 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. (2005/394)

1665. The Region’s Imprest bank account № 3136 maintained by the Regional Administration had a balance of \$296,216 as at 31 December 2005 and was last reconciled to July 2005.

Region’s Response: *The Head of the Budget Agency explained that due to staffing constraints the Region was unable to reconcile the account.*

Recommendation: Failure to reconcile bank accounts can lead to the perpetration of irregularities. In view of this, the Audit Office recommends that the Regional Administration take immediate action to reconcile the bank account. (2005/395)

General

1666. 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.

Recommendation: The Audit Office recommends that the Head of the Budget Agency 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. (2005/396)

1667. It should be noted that at the time of the audit in July 2006, evidence was seen that details of the measurements of completed works supported payments for contractual works in 2006.

1668. Contract documents did not state the duration of contracts. In addition, the liquidated damages clause was not utilised. As a result, penalties could not have been applied.

Recommendation: The Audit Office recommends that the Regional Administration utilise these important sections of the contract document so as to ensure that full value is received for monies expended. (2005/397)

1669. During the period under review, the Regional Administration incurred expenditure in excess of their current allocation under various line items and Programmes. This is a breach of financial regulations. It should be noted that there were adequate balances under other line items to effect variations. The following gives a breakdown of the over expenditure:

Programme	Line Item	Description	Over Expenditure \$'000
Regional Administration and Finance	6284	Other	25
	6291	National and Other Events	14
	6302	Training (including Scholarships)	67
Sub-total			106
Public Works	6114	Clerical and Office Support	97
Education Delivery	6111	Administrative	381
	6115	Semi-Skilled Operatives and	265
	6131	Unskilled	6
	6133	Other Direct Labour Costs	1,115
	6134	Benefits an Allowances	7
	6255	National Insurance	19
	6261	Maintenance of Other Infrastructure Local Travelling and Subsistence	32
Sub-total			1,825
Health Services	6302	Training (including Scholarships	28
Total			2,056

Recommendation: The Audit Office recommends that the Regional Administration adhere strictly to the Financial Regulations. (2005/398)

Capital Expenditure

Subhead 11001 - Bridges

1670. The sum of \$11M was allocated for the construction of heavy-duty bridges at Wicholoie, Imuk and Twiling and a pedestrian bridge at Palamaku and payment of retention. A change of programme was sought and granted for the rehabilitation of a heavy-duty bridge at Tumong instead of Twiling. The entire allocation was expended as follows:

Description	Amount \$'000
Construction of heavy-duty bridge at Wicholoie	5,868
" " " " " " Tumong	2,511
" " " " " " Imuk	1,757
" " pedestrian " " Palamaku	412
Retention	452
Total	11,000

1671. The contract for the construction of the heavy-duty bridge at Whicholoie was awarded to the lowest of three bidders in the sum of \$5.868M. The full contract sum was paid as at 31 December 2005. 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.

1672. In relation to the rehabilitation of the bridge at Tumong, a contract was awarded to the lowest of three bidders in the sum of \$2.511M. As at 31 December 2005, the entire contract sum was 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.

1673. The contract for the construction of the heavy-duty bridge at Imuk was awarded to the lowest of three bidders in the sum of \$1.757M. The full contract sum was paid as at 31 December 2005. As a result of the inaccessibility to 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.

1674. The contract for the construction of the pedestrian bridge at Palamaku was awarded in the sum of \$412,236 to the lowest of three tenderers who submitted quotations. The entire contract sum was paid to the Contractor. The works was also not verified because of the inaccessibility of the area and again reliance had had to be placed on the certificate of satisfactory completion issued by Senior Superintendent of Works.

1675. The retention payment of \$452,215 was in relation to a contract for \$4.552M that was executed during the year 2004. The balance was verified and based on documentation seen was payable to the Contractor.

Subhead 120001 - Buildings (Education)

1676. An amount of \$19M was allocated for the extension of primary schools at Paramakatoi and Kopinang and construction of teachers' quarters at Kopinang and Tuseneng and payment of retention. An extension of programme was sought and granted in September 2005, to use savings of \$1.5M to paint the three dormitory buildings (boys, girls and kitchen) at Mahdia. Amounts totalling \$18.897M were expended as follows:

Description	Amount \$'000
Extension of primary school at Paramakatoi	4,791
" " " " " Kopinang	4,152
Construction of teachers' quarters at Kopinang	4,055
" " " " " Tuseneng	4,004
Painting of three dormitory buildings – Mahdia	1,495
Payment of retention	400
Total	18,897

1677. The contract for the extension of the Primary School at Paramakatoi was awarded to the second lowest of seven bidders in the sum of \$4.002M, on the basis that the lowest bidders' transportation price on his bid was too low. This reason was deemed unsatisfactory. There was an approved variation of \$789,099 for the construction of a kerb wall, grills and three concrete steps, giving a revised contract sum of \$4.791M. The entire contract sum was paid to the Contractor. As a result of the inaccessibility to 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.

1678. In relation to the extension of the Primary School at Kopinang, the contract was awarded to the lowest of five bidders in the sum of \$4.152M. The full contract sum was 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.

1679. The contract for the construction of the teachers' quarters at Kopinang was awarded to the lowest of four bidders in the sum of \$4.055M. The entire contract sum was 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.

1680. The construction of the teachers' quarters at Tuseneng was awarded to the lowest of three bidders in the sum of \$4.004M. The full contract sum was 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.

1681. In relation to the painting of the three dormitory buildings at Mahdia (boys, girls and kitchen), three contracts were awarded for a total contract sum of \$1.495M. The entire contract sums were paid to the Contractors. A physical inspection of the buildings revealed that the works were satisfactorily completed.

1682. The retention payment of \$400,397 was in relation to a contract for \$4.004M that was executed during the year 2004. The balance was verified and based on documentation seen was payable to the Contractor.

Subhead 12003 - Buildings (Health)

1683. The sum of \$13M was allocated for the extension of health posts at Paramakatoi, Kopinang and Tumatumatari and payment of retention. Amounts totalling \$10.606M were expended, as follows:

Description	Amount \$'000
Construction of health post at Kopinang	4,286
“ “ “ “ “ Paramakatoi	4,236
“ “ “ “ “ Tumatumari	4,211
Payment of retention	266
Total	12,999

1684. The extension of the health post at Kopinang was awarded to the lowest of five bidders in the sum of \$4.123M. There was an approved variation of \$163,000 for the replacement of the wooden interior walls with concrete walls due to an engineering necessity, giving a revised contract sum of \$4.286M. As at 31 December 2005, the entire contract sum was paid to the Contractor. 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.

1685. The contract for the extension of the health post at Paramakatoi was awarded to the third lowest of eight bidders in the sum of \$4.073M on the basis that the lowest bidders' transportation and labour costs tendered was too low and the second lowest bidder did concrete work in the Region before and it failed. These reasons were deemed unsatisfactory. There was an approved variation of \$163,000 for the replacement of the wooden interior walls with concrete walls due to an engineering necessity, giving a revised contract sum of \$4.236M. As at 31 December 2005, the entire contract sum was paid to the Contractor. However, the works carried out could not be physically verified due to the inaccessibility of the area and reliance had had to be placed on certification issued by the Senior Superintendent of Works.

1686. In relation to the extension of the health post at Tumatumari, the contract was awarded to the third lowest of six bidders in the sum of \$3.612M on the basis that the lowest and second lowest bidders' transportation and labour costs tendered was too low. Here again, these reasons were deemed unsatisfactory. There was an approved variation of \$598,866 for the replacement of the wooden interior walls with concrete walls due to an engineering necessity and the construction of a trestle, giving a revised contract sum of \$4.211M. A physical verification revealed that the works were completed.

1687. The retention payment of \$266,255 was in relation to a contract for \$2.662M that was executed during the year 2004. The balance was verified and based on documentation seen was payable to the Contractor.

Subhead 14001 - Roads

1688. An amount of \$16.5M was allocated for the construction of roads at Paramakatoi/Karisparu and Waipa/Kaiparupai and the purchase of a Grader. A change of programme was sought and granted for the purchase of a Tractor, which is factory converted to perform as a loader/grader instead of the Grader. In addition, there was an approved extension in programme for the acquisition of a rotary cutter and backhoe attachment. The full amount was expended as follows:

Description	Amount \$'000
Construction of roads at Paramakatoi/Karisparu	5,500
“ “ “ “ Waipa/Kaiparupai	3,000
Purchase of Grader/Loader	5,950
“ “ backhoe attachment	1,400
“ “ rotary cutter	600
Transportation costs	50
Total	16,500

1689. The contracts for the construction of the roads were awarded to the lowest bidders for a total contract sum of \$8.50M. As at 31 December 2005, the entire contract sums were paid to the contractors. The works could not have been physically verified due to the inaccessibility of the areas. Instead, reliance had had to be placed on certifications issued by the Senior Superintendent of Works.

1690. The Grader/Loader was sole sourced and has been received and put into use by the Region. However, it was not inventoried. The backhoe attachment and rotary cutter were acquired from the lone tenderer. However, although these items were paid for since December 2005, they were still not delivered.

Region's Response: The Head of the Budget Agency explained that the Region had received the items and is in the process of having them transported from Georgetown to Mahdia.

Subhead 24001 - Land & Water Transport

1691. The sum of \$8M was allocated for the purchase of one tractor and trailer. An extension of programme was sought and granted for the utilisation of savings to acquire one Hilux Surf vehicle. Amounts totalling \$7.990M were expended on the purchase of the tractor, trailer and Hilux Surf vehicle. The equipment and vehicle have been received and put into use by the Region. However, they were not inventoried.

Subhead 25001 - Furniture & Equipment (Education)

1692. An amount of \$2M was allocated for the purchase of a risograph machine, desks and benches, tables, chairs, stoves, kitchen utensils, fogging machine and one computer. The full amount was expended on the acquisition of a risograph machine, one manager desk, one executive chair, one bookshelf and two workstations for the Regional Education Department, one fogging machine and one gas stove and kitchen utensils for the Paramakatoi dormitory. All of the items were received. However, the manager desk, executive chair, bookshelf and one workstation were kept in Georgetown where the Regions' personnel conduct their official work when summoned to Georgetown. With the exception of the risograph machine, the items were not subject to stores keeping procedures.

Recommendation: The Audit Office recommends that the Head of the Budget Agency take the appropriate action to ensure that the Storekeeper follows the prescription of the Stores Regulations, particularly where these relate to recording and certifying the receipt of items of stores. (2005/399)

1693. It should be noted that tables and benches were not acquired.

Region's Response: The Head of the Budget Agency explained that this was due to the insufficiency of funds.

Subhead 25003 - Furniture & Equipment (Administration)

1694. The sum of \$400,000 was allocated for the purchase of computer and printer. The entire allocation was expended on the acquisition of the computer and printer. The items were kept at an office in Georgetown where the Regions' personnel conduct official business. However, there was absence of stores keeping procedures.

Recommendation: The Audit Office recommends that the Regional Administration adhere strictly to the Stores Regulations as it relates to the recording and certifying the receipt of items. (2005/400)

Subhead 25004 - Furniture & Equipment (Health)

1695. An amount of \$4M was allocated for the purchase of labour beds, radio sets with solar panels, antennae and batteries, television set, VCRs and solar panels. The entire allocation was expended on the purchase of twelve labour beds and a solar panel and battery for the Mahdia Hospital, one television and VCR/DVD for the Regional Health Officer (RHO), four radio sets with solar panels, antennae and batteries, eight solar panels and one radio set for the Hospitals' ambulance. The labour beds, solar panel and battery have been received and are being used at the Hospital, whilst the television and VCR/DVD have been received and are being used by the RHO.

1696. In relation to the four radio sets with solar panels, antennae and batteries; three radio sets, two batteries, four antennae and four charge controllers were received. Further, five of the eight solar panels were also received. The radio set for the ambulance has been received but is yet to be installed.

Region's Response: The Head of the Budget Agency explained that the other items have been received but is in Georgetown and will be transported earliest.

1697. However, the items received were not subject to stores keeping procedures.

Recommendation: The Audit Office recommends that the Head of the Budget Agency take the appropriate action to ensure that the Storekeeper follows the prescription of the Stores Regulations, particularly where these relate to recording and certifying the receipt of items of stores. (2005/401)

HEAD 79
REGION 9 – UPPER TAKATU/ UPPER ESSEQUIBO

Current Expenditure

1698. The Region has been operating significantly below its authorised staffing in that actual staffing as at December 2005 was 194, compared with the authorised establishment of 346, giving a vacancy rate of 44%. It was obvious that this level of staffing would have an adverse effect on the operations of the Region.

1699. An examination of the schedule of contributors to the National Insurance Scheme revealed that ninety three employees were without NIS numbers, indicating that they were not registered with the Scheme. However, in September 2006, thirty two of these employees were registered and the records updated accordingly. The Audit Office nevertheless emphasises that delays in registration has implications for social security and other benefits.

Recommendation: The Audit Office recommends that the Regional Administration take appropriate action to affect all outstanding registrations, while ensuring that systems are in place to ensure timely registration of employees. (2005/402)

1700. The Sub-Treasury received \$3.684M as unclaimed net salaries for 2005. However, the Regional Accounting Unit erroneously effected payments of all related salary deductions to the relevant agencies. This not only resulted in overpayments, but also corresponding overstatements of the Appropriation Accounts. In previous years, there were similar observations, but to date the Regional Administration were only able to recover overpayments from one agency.

Recommendation: The Audit Office recommends that the Regional Administration:

- (a) Put measures in place to ensure that deductions for unpaid salaries are withheld pending clarification on the status of the employee; and

- (b) Aggressively follow-up with deduction agencies to recover all outstanding over-payments over the previous years. (2005/403)

1701. Circularised instructions require the clearing of cheque orders within sixteen days of their issue through the submission of bills, receipts and other supporting documents. However, seventy eight cheque orders valued \$25.336M were not cleared up to and including 31 December 2005. Of these, thirty six amounting to \$16.397M related to the period under review, while the remainder was for previous years. In the absence of bills, receipts and other supporting documents it could not be determined whether the Region received full value for the sum involved. An analysis of the outstanding cheque orders for 2005 revealed that eighty six percent related to purchases.

Region's Response: In response to the observation, the Head of Budget Agency indicated that some cheque orders were misplaced, destroyed or lost in the transit from remote areas.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to:

- (a) Put in place mechanisms to ensure that all cheque orders are cleared within the stipulated time frame; and
- (b) Investigate and report on the status of outstanding cheque orders and related transactions. (2005/404)

1702. The Regional Administration presented logbooks for only four of the forty five serviceable vehicles and equipment controlled by the Region. This resulted in a failure to determine whether effective control was exercised over a significant portion of the Region's fleet.

Region's Response: The Head of Budget Agency acknowledged this shortcoming, while indicating that he took corrective action in 2007.

Recommendation: The Audit Office recommends that the Regional Administration comply fully with all requirements for the control and supervision of the use of vehicles and equipment, including the proper maintenance of logbooks. (2005/405)

1703. The Regional Administration maintained a bulk storage facility for its stock of fuel and lubricants, but this facility was not secure or kept in a manner to guarantee the safety of workers. It was also not equipped with a pump or funnel and this resulted in frequent spillages from time to time.

Region's Response: The Head of Budget Agency indicated that as of January 2007, the storage of bulk fuel had ceased and the Region's vehicles, etc obtain fuel directly from filling stations.

1704. The records for the stock of fuel were not written up to date and comparisons of the records and physical balances at 18 September 2006 revealed the following discrepancies:

Description	Unit	Balance as per Stock Record	Physical Balance	Excess/ (Shortage)
Gasoline	Gallon	181.5	800	618
Diesel	Gallon	524	235	(289)
Kerosene	Pint	2	1,618	1,616
Lube oil No. 140	Pint	1,280	776	(504)
Lube oil No. 90	Pint	3,664	3,624	(40)
Lube oil No. 50	Pint	4,667	3,688	(979)
Lube oil No. 40	Pint	1,335.5	1,904	569
Lube oil 20W50	Pint	18	64	46
Hydraulic Oil No. 68	Pint	5,813	5,532	(281)
Transmission oil	Pint	896	736	(160)

1705. This situation compounds similar un-reconciled discrepancies for fuels and lubricants affecting previous years, as follows:

Description	Unit	Excess/ (Shortage) 31/12/2004
Gasoline	Gallon	(2,858)
Diesel	Gallon	(886)
Lube oil	Pint	(2,487)
Kerosene	Pint	(733)
2 Stroke oil	Pint	(36)

Recommendation: Since some of the discrepancies noted may have resulted from irregular transactions, the Audit Office recommends that the Regional Administration take immediate action to investigate and report on the reasons for these discrepancies. (2005/406)

Recommendation: The Audit Office further recommends that the Regional Administration install controls to ensure that the accounting for items of stores be done in a timely manner and is facilitated by reconciliation of all balances. (2005/407)

1706. Amounts totalling \$28.615M were expended for the Rental and Maintenance of Buildings, as follows:

Description	Amount \$'000
Purchases	16,848
Maintenance of four Schools and one Hospital	4,152
43 contracts below \$600,000	5,163
Janitorial and Cleaning Supplies	2,452
Total	28,615

1707. Included in the sum of \$4.152M is the construction of a new sanitary block at Annai Secondary School which was awarded to the sole bidder in the sum of \$1.112M. However, physical verification revealed an overpayment of \$105,940 for incomplete work. Further, this work is of a capital nature and should not have been charged to the Region's current provision. Moreover, the contract agreement was signed on the 20 December 2005, while the works certificate was issued on the 22 November 2005 and the first and final payment approved and effected on 30 December 2005.

1708. The expenditure under Maintenance of Infrastructure amounted to \$20.679M, as follows:

Description	Amount \$'000
Purchases	10,337
40 Contracts below \$600,000	6,107
Construction of bridge at Wariwau	2,947
Transporting road materials	1,288
Total	20,679

1709. The rehabilitation of the bridge at Wariwau, done at a cost of \$2.947M, should have been met from the Region's capital provision, since the works had renewed more than 95% of the structure and had extended its useful life. Additionally, an inspection of the works and related records revealed that \$16,800 was overpaid to the contractor. The construction of fence at Lethem Hospital, trestle at Arapaima Primary School and vehicle maintenance shed at Lethem were also of a capital nature.

1710. The sum of \$1.936M was expended on Subvention to Local Authorities in relation to the Ireng/Sawariwau Neighbourhood Democratic Council which was established in 1994. The Council is required to prepare and submit financial statements for audit examination and certification. However, to date, submissions were only made for the years 1995 to 1997, but these did not meet the required financial reporting standards.

Region's Response: The Head of Budget Agency indicated that this was communicated to the Neighbourhood Democratic Council.

Recommendation: The Audit Office recommends that the Regional Administration take action to ensure that the Neighbourhood Democratic Council complete and submit the outstanding statements in the required financial reporting format, while instituting systems to guarantee compliance with the requirement for annual financial reporting. (2005/408)

1711. During an examination of the Central Regional Store at Lethem and Agriculture Stores at St. Ignatius, the following were discerned:

- (a) The chemical bond at the Agriculture Stores at St. Ignatius was not properly secured, in that, this bond was kept unlocked;
- (b) There were unresolved discrepancies between stock ledger balances and physical counts conducted at both stores; and
- (c) The store-keeping staff failed to write up stock ledgers at the Central Regional Store for the entire period reviewed.

Region's Response: The Head of Budget Agency indicated that efforts are currently being made to update these records.

1712. An examination of the Central Stores' Loan Register revealed 191 instances where items loaned to agencies and private individuals over the years 1995 to 2005 were not yet returned. In addition, there was no evidence to indicate that the loans were authorised. There was however, evidence that the Finance Secretary was approached to have some of the loans written off.

Region's Response: The Head of Budget Agency gave the assurance that efforts would be made to recover some of the outstanding items.

1713. The following are examples of the outstanding loans:

Items	Unit	Amount \$
Gasoline	Gallon	890
Diesel	Gallon	1,005
Lubricants	Gallon	161
Cement	Sack	165
Zinc Sheets	Length	54
Fence Post	Piece	136

Recommendation: The Audit Office recommends that the Regional Administration:

- (a) Do all that is necessary to effect full recovery of the loans;
- (b) Investigate and report on the circumstances giving rise to the loans, including the authority and possible culpability on the part of any Regional Official; and
- (c) Give details of un-recoverable loans, including reasons for being so classified. (2005/409)

1714. The Region operated an ordinary imprest to meet miscellaneous incidental expenditure considered petty in nature. Notwithstanding this, in two instances, it was utilised to pay the acquisition cost of an engine and gearbox with a value of \$450,000 and effect a progress payment of \$100,000 to a contractor conducting works on the auditorium of the St. Ignatius Secondary School.

Region’s Response: The Head of Budget Agency explained that this resulted from emergencies.

1715. This reason was not deemed satisfactory because of the proximity of the Accountant General’s Sub-Treasury. At the time of the inspection, the advances were still outstanding, although the Region was in receipt of the engine and gearbox and work on the auditorium completed.

1716. The Region has a Special Project Fund Account № 688-100-7 at the Republic Bank for its Economic Ventures. Funds from the operation of the Region’s Guest Houses are deposited into this account and expenditure for related repairs is met from this account. An examination of the records of this account revealed the following:

- (a) The salaries of the Caretakers of the Regional Guest Houses, including electricity and other miscellaneous costs were met from the Region’s current provisions, although all revenues derived from operations are deposited into the Project Fund;

Region's Response: The Head of Budget Agency was advised that because of these circumstances, the revenue derived from operations should be paid to the Consolidated Fund. However, explanations indicated that since the revenue was turned over to meet the cost of providing meals, the Administration was not in favour of complying with the recommendation.

Recommendation: Since revenues derived from the operations of the Region's Guest Houses are based on initial inputs from the Region's Appropriations, the Audit Office recommends that the Regional Administration pay the entire proceeds from the operation of Guest Houses into the Consolidated Fund. (2005/410)

- (b) Over the years beginning 1997, contractors, a former Deputy Regional Executive Officer and Vice Chairman and members of the Regional Democratic Council, Guyana Police Force and Guyana Defence Force received personal and other advances totalling \$7.464M. Of these advances, amounts totalling \$263,079 and \$2.647M relate to the respective years 2005 and 2006. There was no evidence of efforts to have the advances cleared;

Recommendation: The Audit Office recommends that the Regional Administration take appropriate action to recover all outstanding advances and report accordingly. (2005/411)

- (c) A Cash Book was not maintained for this account; instead, an Analysis Ledger was maintained and used to perform reconciliation for the bank account;

Recommendation: The Audit Office recommends that the Regional Administration ensure that a cash book is maintained to record all pertinent details in relation to the receipts and payments and to reflect periodic balances on the account. (2005/412)

- (d) Cash receipts were not banked intact, but were utilised to effect payments from time to time. If, however, payments are received by cheque, these were deposited;

Recommendation: The Audit Office recommends that the Regional Administration ensure that at all times, cash receipts are banked intact, making sure that at no time use is made of any sum, whether wholly or in part. (2005/413)

- (e) There was no segregation of duties, in that, all accounting duties were carried out by the Clerk of the Fund; and
- (f) The accounting records bore no evidence of supervisory checks.

Recommendation: The Audit Office recommends that the Regional Administration take action to segregate the accounting duties of the Fund, ensuring that sufficient supervisory controls exist and are evident. (2005/414)

1717. A Regional Councillor, who was also on the Works Committee and served as a member of the Regional Tender Board, was awarded five contracts to the value of \$1.429M. Also, the immediate family of a member of the Regional Tender Board was noted to be in receipt of awards amounting to \$6.938M over the period. The Audit Office considers this situation to be most improper and has urged the discontinuation of the proffering of contracts to Regional Officials, their family and/or staff of the Region.

1718. In relation to all capital and current projects undertaken by the Region, the estimates of the Regional Engineer were unavailable for examination, prompting suspicions that these were not prepared. As a result, it could not be determined whether the Regional Board was properly guided during deliberations prior to awards.

Capital Expenditure

Subhead 1100900 – Bridges

1719. The Region received an allocation of \$15M for the construction of bridges at Araquai and Chawariwau Creeks and Pedestrian Bridge at Chico Crossing, Hiowa and payment of retention. Amounts totalling \$14.488M were expended, as follows:

Description	Amount \$'000
Construction of Araquai Bridge	7,627
" " Chawariwau Bridge	5,338
" " Pedestrian Bridge at Chico Crossing, Hiowa	923
Retention	600
Total	14,488

1720. The NPTAB awarded the contract for the construction of the bridge at Araquai, South Rupununi, to the lowest of four bidders in the sum of \$8.474M. As at 31 December 2005, the Region disbursed an amount of \$7.627M under the contract. A verification exercise revealed that the works were completed.

1721. In relation to the construction of the bridge at Chawariwau, South Rupununi, the second lowest of four bidders received the award in the sum of \$5.338M. The reason given for the choice was that the lowest bidder lacked the relevant experience. There was, however, no supporting evidence to substantiate the claim. As at 31 December 2005, the full contract sum was expended. The works were not verified due to the inaccessibility of the area. As such, reliance had had to be placed on a certificate of satisfactory completion issued by the Superintendent of Works.

1722. The sole bidder received the award for the construction of the pedestrian bridge at Chico Crossing, Hiowa in the sum of \$0.923M. As at 31 December 2005, the works were completed and the full contract sum expended.

1723. The retention payments of \$0.600M represent balances due on the construction of bridges at Tiperu and Koboyar that were executed in 2004. Based on documentation seen, these were due and payable to the Contractors.

Subhead 1204700 – Buildings (Education)

1724. An amount of \$45M was provided for (a) the completion of teachers’ quarters at Aishalton, nursery school at Parishara and primary schools at Kwatamang and Hiowa; (b) construction of primary school at Yurong Peru; (c) construction of teachers’ quarters at Sand Creek, Fair View, Shea, Tiger Pond and Nappi; (d) construction of nursery school at Tiger Pond and Surama Village; and (e) construction of auditorium at St. Ignatius Secondary School and payment of retention. The Region also obtained an extension of programme to include the construction of teachers’ quarters at Surama. Amounts totalling \$43.948M were expended as follows:

Description	Amount \$'000
Construction of six teachers’ quarters	18,401
” ” nursery schools at Tiger Pond and Surama	8,370
” ” St. Ignatius Secondary School Auditorium	6,997
Completion of teachers’ quarters at Aishalton	2,932
” ” schools at Parishara, Kwatamang & Hiowa	4,297
Purchase of building materials	1,827
Retention	1,124
Total	43,948

1725. As can be noted, the construction of the Primary School at Yurong Peru was not undertaken.

Region’s Response: The Head of Budget Agency explained that building materials were acquired for the project, but due to heavy rainfall experienced in the area during the year, the construction could not be effected.

1726. In relation to the construction of the six teachers’ quarters, three awards were based on sole bids, namely, Sand Creek, Tiger Pond and Shea. The construction of the quarters at Nappi and Surama were awarded to lowest bidders and the third lowest received the award for the quarters at Fair View. In the case of Fair View, the reason for not preferring the lowest bidder was that that bidder had three other jobs, while there was no reason for overlooking the second lowest.

1727. A physical verification of the works revealed that contractors were respectively overpaid \$2.041M and \$210,790 in relation to works at Tiger Pond and Nappi. The Regional Administration has since recovered the sum of \$1.102M on the Tiger Pond works. Due to the inaccessibility to the areas, physical inspections were not carried out at the teachers’ quarters at Sand Creek and Shea. As a result, reliance had had to be placed on the certification of the works by the Regional Engineer.

Recommendation: The Audit Office recommends that the Regional Administration take steps to recover the amounts overpaid. (2005/415)

1728. The lowest bidders received the awards for construction of the Nursery Schools at Tiger Pond and Surama. A verification of the works revealed that amounts totalling \$103,183 were over-paid on the Nursery School at Surama.

Recommendation: The Audit Office recommends that the Regional Administration take steps to recover the amount overpaid to the contractor. (2005/416)

1729. The lowest bidder received the award for the construction of the St. Ignatius Secondary School Auditorium in the sum of \$7.775M and during the period, a sum of \$6.997M was disbursed for certified works. A verification exercise conducted in September 2006 revealed that the works were completed.

1730. The Central Tender Board awarded the contract for the completion of the five apartment teachers' quarters at Aishalton in 2004 in the sum of \$11.143M and during that year, amounts totalling \$8.212M were expended. In 2005, the contractor was paid the balance of \$2.931M on the contract sum. A verification of the works, carried out in September 2006, revealed that the works were substantially incomplete, resulting in overpayments totalling \$4.751M. The Regional Administration has since recovered the sum of \$1.763M.

Recommendation: The Audit Office recommends that the Regional Administration take steps to recover the outstanding amount, while investigating the circumstances giving rise to full disbursements under the contract, while construction was incomplete. (2005/417)

1731. The amount of \$4.297M for the completion of the nursery school at Parishara and primary schools at Kwatamang and Hiowa represented the cost of labour, which was paid to residents as wages. However, there were no written agreement(s) to support the amounts paid on the projects. In the circumstances, the propriety of the payments was not established. The remoteness of the area also resulted in a failure to verify the works and reliance had had to be placed on the certificates of satisfactory completion issued by the Superintendent of Works.

1732. The Regional Tender Board approved acquisition of building materials, which cost \$1.827M. The materials were received and accounted for in the books. In relation to the sum of \$1.124M paid on the 2004 retentions for construction of teachers' quarters at Achawib, Massara and Kwatamang and Kumu Nursery School; the documentation seen support the balances paid to the Contractors.

Subhead 1204800 – Buildings (Health)

1733. The sum of \$5.9M was allocated for the construction of health post at Surama Village, fencing of health huts at Toka, Quatata, Small Sand Creek, Wowetta and Chirkidnau and payment of retention fees. Amounts totalling \$5.789M were expended, as follows:

Description	Amount \$'000
Construction of health post at Surama	3,000
” ” fences	2,611
Retention	178
Total	5,789

1734. The Regional Tender Board awarded the contract for the construction of the Health Post at Surama Village to the second lowest of four bidders in the sum of \$3M. However, the minutes of the meeting indicated that that bidder was the lowest.

Region's Response: The Head of Budget Agency explained that this was an error and that the Evaluation Committee had recommended the award.

1735. This claim was not supported by evidence. Notwithstanding this, the works were completed and the full contract sum expended.

1736. The sum of \$2.611M expended for the construction of fences were in respect of health huts at Quatata, Small Sand Creek, Woweta, Toka and Chirkidnau. The contract sums were all fully disbursed as at 31 December 2005. In the examination of these works, the Audit Office noted the conflict of interest that arose from the Contractor being a serving member of the Regional Tender Board and the Chairman of the Works Committee of the Regional Democratic Council. Notwithstanding this, the works were completed and, with the exception of the fence at Small Sand Creek that was not visited due to the inaccessibility of the area, verified.

1737. The retention of \$177,979 was in respect of the works on the health centre at Meriwau awarded and executed in 2004. Based on documentation seen, the balance was due and payable on the contract.

Subhead 1204900 – Buildings (Administration)

1738. An amount of \$0.383M was provided for the payment of retention fees. The full amount was expended to discharge a commitment on a 2004 agreement for works on the Administration Building at Karasabai. The documentation seen supported the balance paid.

Subhead 1205000 – Buildings (Agriculture)

1739. The sum of \$7M was allocated for the construction of Foot and Mouth disease control buildings at Mickie and Baitoon Crossings. Amounts totalling \$6.705M were expended as follows:

Description	Amount \$'000
Construction of Foot and Mouth building at Baitoon Crossing	3,360
” ” ” ” ” ” ” ” Mickie Crossing	3,345
Total	6,705

1740. The construction of the Foot and Mouth Control Building at Baitoon Crossing was awarded to the second lowest of four bidders in the sum of \$3.733M. The minutes of the Regional Tender Board that adjudicated over the award indicated that the bid was preferred because it was the “most responsive”. However, there were no details to support this claim. As at 31 December 2005, amounts totalling \$3.360M were paid to the contractor.

Region’s Response: The Head of Budget Agency explained that the contract was awarded based on the Evaluation Committees’ recommendation, but failed to provide the related minutes of the Committee.

1741. Notwithstanding this, the works were completed.

1742. The construction of the Foot and Mouth building at Mickie Crossing was awarded to the sole bidder in the sum of \$3.716M and as at 31 December 2005, amounts totalling \$3.345M were disbursed. A physical verification of the works revealed that the Contractor was overpaid amounts totalling \$2.172M. The Regional Administration has since recovered the sum of \$1.478M.

Recommendation: The Audit Office recommends that the Regional Administration aggressively follow-up with the contractor until the outstanding amount of \$693,500 is recovered. (2005/418)

Subhead 1401300 – Roads

1743. The sum of \$18M was provided for the construction of roads and installation of culverts from Parikwaranau to Rupununi River (Wichabai Crossing) and Wichabai to Aishalton. Amounts totalling \$17.993M were expended, as follows:

Description	Amount \$'000
Transport & install culverts and apply gravel to two roads	14,788
Purchases of road materials	2,200
Labour cost	1,005
Total	17,993

1744. Awards of thirty contracts totalling \$14.788M to the most competitive bidders were made for the installation of culverts and application of gravel to the Parikwaranau to Rupununi River (Wichabai Crossing) and Wichabai to Aishalton roads. A sum of \$2.2M was expended on purchase of road materials, while labourers were paid \$1.005M. A verification of the works revealed that these were completed.

Subhead 1701400 – Agricultural Development

1745. The sum of \$1M was provided for the establishing of plant nurseries at Karasabai and Annai. The full sum was expended on the acquisition of agricultural equipment, two brush cutters, drugs and other miscellaneous items. There was however, no evidence that the nurseries were established. Nonetheless, the items were received and properly accounted for in the books.

Subhead 2402300 – Land Transport

1746. An amount of \$9.240M was provided to purchase one double cab pick-up, one tractor and trailer and two 175cc trail motorbikes. In addition, the Regional Administration also obtained approvals to change the programme to utilise \$800,000 to purchase two motorcycles of 125cc, instead of 175cc and to extend the programme to utilise savings totalling \$1.572M to purchase an additional 4x4 double cab pick-up.

1747. Amounts totalling \$9.218M were expended on the acquisition of an MF 290 two wheel drive tractor complete with trailer, two 4x4 double cab pick-ups and two 125cc motorcycles. The Regional Administration used appropriate tender procedures in the acquisition of the vehicles, which were immediately put into use on delivery.

Subhead 2402400 – Water Transport

1748. The sum of \$1.5M was allocated for the purchase of one-15HP and one-25HP outboard engines and two aluminium boats. An approval was subsequently obtained to extend the programme by utilising savings to purchase forty four adult life vests.

1749. All of the items included in the programme were acquired at a cost of \$1.498M. Appropriate tender procedures were used in the acquisitions with the exception of the outboard engines which was awarded to the second lowest of three bidders and a reason for overlooking the lowest bidder was not given as required.

Region's Response: The Head of Budget Agency, without producing any supporting evidence, indicated that the award was based on a recommendation of an Evaluation Committee.

1750. Notwithstanding this, the Regional Administration received the items and put them into use.

Subhead 2504900 – Furniture (Staff Quarters)

1751. An amount of \$0.600M was allocated for the purchase of beds, mattresses, refrigerators and gas stoves. The full amount was expended on the acquisition of seven double bed frames, seventeen double mattresses, one double door and single door refrigerator each and two – 4 burners gas stoves with accessories. The items were received and accounted for in the books.

Subhead 2505100 – Furniture and Equipment (Administration)

1752. The sum of \$1.2M was allocated for the purchase of fax machines, computers, printers and air conditioning unit. Amounts totalling \$1.194M were expended on the acquisition of two fax machines, three complete computers, four printers and one air conditioning unit.

1753. In the case of the computers, the second lowest of three bidders received the award, while the higher of two bidders were awarded the contract for the air conditioning unit. There were failures in each case to document the reasons for not considering the lower bidders.

Region's Response: The Head of Budget Agency again indicated that the awards were based on recommendations of an Evaluation Committee, but did not produce evidence to support his claim.

1754. Notwithstanding this, the items were received and properly brought to account.

Subhead 2505200 - Furniture and Equipment (Education)

1755. The sum of \$2.7M was allocated for the purchase of tables, chairs, desks, benches and cupboards for schools. Amounts totalling \$2.654M were expended on seven contracts for the construction of 165 pairs of type “A” desks and benches, twenty five pairs type “D” and a similar number of type “E”, forty wooden desks and benches, ten teachers’ tables and cupboards. The awards of contracts were based on appropriate tender procedures and the items were received and distributed to schools in the Region.

Subhead 2505300 – Furniture and Equipment (Health)

1756. The sum of \$3.5M was provided for the purchase of beds, analyser, steriliser, suction machine, autoclaves, swivel chairs and solar lighting system. The full amount was expended on the acquisition of two medical examination beds, one analyser, steriliser and suction machine each, two autoclaves, one executive chair and one solar lighting system.

1757. An examination of the awards revealed that a reason was not given for overlooking the lower bidder, when the second lowest of three bidders was awarded the contract to supply the solar lighting system.

Region's Response: The Head of Budget Agency again indicated that the award was based on a recommendation of an Evaluation Committee, but did not provide related evidence.

1758. The items were however received and properly brought to account.

Subhead 2602200 – Power Extension

1759. The sum of \$8M was provided for electrical extension to the Tabatinga and St. Ignatius communities. An extension of programme was obtained to utilise savings of \$112,874 for power extension at Aishalton. In relation to these programmed activities, amounts totalling \$7.998M were expended, as follows:

Description	Amount \$'000
Construction of power extension to Tabatinga	4,195
” of power extension to St. Ignatius	3,692
Install John Deere generator at Aishalton Hospital	111
Total	7,998

1760. The power extension to the Tabatinga community was awarded to the lower of two bidders in the sum of \$4.195M. The full contract sum was paid to the contractor. In September 2006, a physical verification of the project revealed overpayments to the contractor amounting to \$267,020.

Recommendation: The Audit Office recommends that the Regional Administration take appropriate steps to recover the outstanding amount. (2005/419)

1761. The construction of the power extension to St. Ignatius was awarded to the lower of two bidders in the sum of \$3.692M. The project was completed and full contract sum paid to the contractor.

Subhead 28004 – Water Supply

1762. The sum of \$5M was provided for the purchase and installation of Wind Mills, Water Tanks and Trestles at various villages in South Central and Crash Water. Amounts totalling \$4.775M were expended, as follows:

Description	Amount \$'000
Purchases of two 6ft Wind Mill	3,056
Construction of water system at Crash Water	1,719
Total	4,775

1763. As can be noted, no work was done on the water system in South Central.

Region's Response: The Head of the Budgeting Agency explained that the funds were inadequate to undertake this project.

1764. The contract to supply the two six feet Wind Mill was awarded to the second lowest of three bidders. A reason was not given for not preferring the lowest bidder.

Region's Response: The Head of Budget Agency explained that the purchases were based on recommendations from an Evaluation Committee, but did not provide such evidence.

1765. Notwithstanding this, the items were received and properly brought to account

1766. The construction of the water system at Crash Water was awarded to the lower of two bidders in the sum of \$2.8M. During the reporting period, amounts totalling \$1.719M were paid to the contractor. The works were certified as completed, but an inspection carried out in September 2006 revealed that the system was not working as required, in that, there was not enough water pressure to fill overhead tanks and at the lowest levels, water pressure was minimal.

Recommendation: The Audit Office recommends that the Regional Administration investigate and determine the reasons for that apparent system failure and report, accordingly. (2005/420)

HEAD 80 & DIVISION 540
REGION 10 - UPPER DEMERARA/BERBICE

Current Expenditure

1767. The Regional Administration has been operating below its authorised staffing in that actual staffing as at December 2005 was 1,065, compared with the authorised establishment of 1,215, giving a vacancy rate of 12%. It was noted that 37% of the vacancies were within the administrative and other technical categories, which if not corrected would have an adverse effect on the operations of the Region.

Region's Response: The Head of the Budget Agency explained that this was mainly due to budgetary constraints imposed by the Ministry of Finance.

Recommendation: The Audit Office recommends that the Regional Administration discuss the filling of the vacancies with the Office of the Budget, Ministry of Finance, with a view to obtaining funding for the filling of critical vacancies. (2005/421)

1768. The old salaries bank account № 861, which became non-operational in June 1996, was still overdrawn by \$5.466M as at 31 December 2005. It was previously recommended that the Regional Administration take steps to investigate the reason(s) for the overdraft with a view of clearing it and steps be taken to close the account.

Region's Response: However, subsequent explanations by the Head of the Budget Agency indicated that the Regional Accounting Unit was unable to perform this reconciliation and, as such, a consultant was contracted to do so. The advice of the Finance Secretary was also sought on the closure of the account.

Recommendation: The Audit Office recommends that the Regional Administration set an appropriate time-line for the completion of the bank reconciliation and to ensure that resulting statements be provided to the Audit Office for verification. (2005/422)

1769. An examination of the Register of Contributors to the National Insurance Scheme for December 2005 revealed 45 instances where the employees' NIS numbers were not quoted, suggesting that those employees were not registered with the Scheme.

Region's Response: The Head of the Budget Agency explained that efforts were being made to have the employees registered.

Recommendation: 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. (2005/423)

1770. Log books were not presented for twelve of fourteen vehicles, requiring such records, which were under the control of the Regional Administration. 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 relation to the books submitted, these were not properly maintained, in that, odometer readings and service dates were omitted and there were no evidence of supervisory checks.

Region's Response: The Head of Budget Agency promised corrective action in this regard.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure that log books are maintained for all vehicles and equipment owned and/or operated by the Region, while ensuring that all required information are at all times entered therein. (2005/424)

1771. In my Reports for the past six years (1999-2004), it was stated that there were a number of unserviceable vehicles and cycles 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 year 2005, another seven vehicles, including four motor cycles, were deemed unserviceable. In this regard, it was noted that the Regional Administration took affirmative action towards disposal of the unserviceable vehicles, but this process is yet to be completed.

1772. In relation to the rental of five buildings housing Nursery schools for which \$780,000 was expended, the related rental agreements were not provided for audit scrutiny. This resulted in a failure to determine whether payments were in keeping with terms and conditions of agreements or whether any overpayments had occurred.

Region's Response: The Head of Budget Agency explained that the arrangements were short-term in nature and thus did not require written contracts.

1773. The Audit Office is nevertheless of the view that contracts entered into on behalf of the Government of Guyana must be properly documented to facilitate review at all levels.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to institutionalise the documentation of all contractual arrangement, whether or not these arrangements are for the short, medium or long term. (2005/425)

1774. On the awards of contracts, the minutes of the Regional Tender Board were deficient in reporting the events as they occurred. As such, pertinent details in relation to compliance with statutory and other set requirements, reasons for not preferring lower bids and arguments of the Chairman and Members and/or submissions by advisors, which would have consequentially led to awards of contracts or rejection of bids, were notable omissions from the minutes. In the circumstances, a complete picture of the events that led to awards of contracts was not disclosed.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to include in the minutes of Tender Board meetings, all pertinent information relating to the award of contracts, in order that the process is rendered transparent to all users. (2005/426)

1775. Bidding documents for the reporting period were randomly stored with other such documents for previous years and as such was not retrieved and presented for audit scrutiny when requested. As a result, an examination of these documents could not be carried out and consequently the information in relation to bidders and bidding, contained in the minutes of the Regional Tender Board, could not be validated.

1776. A sum of \$50.923M was expended on the Maintenance of Buildings. Of this amount expenditure totalling \$41.149M required and obtained the approval of the Regional Tender Board (RTB), while the remainder was appropriately awarded on the authority of the Head of the Budget Agency. In relation to the RTB awards, which were made up of twenty two contracts, the following was observed:

- (a) There were five instances where contracts were awarded to bidders other than the lowest. However, the reason for not preferring the lowest bid was stated in only one instance. In the other instances, which are provided in the table below, it was noted that the awards were made on the basis of recommendations by an evaluation committee appointed by the Board; and

Description	Contract Sum \$'000	Lowest Bid \$'000	Engineer's Estimate \$'000
Repairs to Calcuni Primary School	2,246	1,117	2,466
" " " Howell Wilson C.H.S.	2,482	1,495	2,871
" " " Rockstone Teachers Qts.	2,356	1,850	2,189
" " " House AD10	1,296	939	939

Recommendation: The Audit Office recommends that the Regional Administration ensure that in every case where lower tenders were not selected, satisfactory reasons must be recorded in the tender board minutes to justify the awards. (2005/427)

- (b) A number of variations were observed on the related works, but these were not approved by the RTB, as required. The following table gives details of these variations. Similar observations were made in relation to expenditure for the Maintenance of Roads and Other Infrastructure, where five variations to works valued at \$697,306 did not have the approval of the RTB.

Description	Contract Sum \$'000	Variations		Revised Contract Sum \$'000
		Positive \$	Negative \$	
Mackenzie Primary School	3,282	280,202	298,358	3,263
Mackenzie High School	2,963	80,898	-	3,044
Howell Wilson C.H. School	2,482	239,556	295,731	2,426
Calcuni Primary School	2,246	206,974	218,675	2,234
Sandhills Primary School	1,853	503,195	847,283	1,509
Mt. Carmel Primary School	1,173	217,199	74,370	1,316
Rockstone Teachers' Qtrs	2,356	213,664	-	2,569
Maria Henrietta Teachers' Qts	1,895	-	172,261	1,723
House 128	1,071	-	97,394	974
Lot 95 Christianburg	944	-	51,721	892
Building № 12	913	-	71,180	842
De Veldt Health Centre	3,095	-	563,226	2,532
Amelia's Ward Teacher's Qts	1,163	-	69,998	1,093

Recommendation: The Audit Office recommends that the Regional Administration ensure that approvals are obtained at the appropriate level of adjudication when variations adjusting the contract price are required. (2005/428)

1777. In relation to the Maintenance of Other Infrastructure, where \$27.800M was expended, there were payments totalling \$8.560M on eight contracts of a capital nature, as detailed below:

Description	Amount \$'000
Construction of fence at Coomacka Health Post	2,298
” ” ” ” ” ” Watooka Nursery School	1,980
” ” ” ” ” ” Amelia’s Ward Nursery School	1,599
” ” ” Amelia’s Ward student hostel kitchen	599
” ” ” Car Park at Education Annex	599
” ” ” concrete trestle, Blueberry Hill Quarters	598
” ” ” fence at Vice Chairman’s Residence	587
” ” ” guard hut & septic tank at Kimbia	300
Total	8,560

Recommendation: 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 under the capital provision by the National Assembly. (2005/429)

1778. Sums totalling \$4.041M was expended on the payment of electricity charges. An examination of the Electricity Charges register revealed that it was not properly written up, in that, in addition to the absence of evidence of supervisory checks, only the numbers of twelve meters were recorded of the fifty one metered locations. The register also did not reflect the balances outstanding on billings for the period and there was no evidence that these were reconciled with the supplier on a monthly basis.

Recommendation: The Audit Office recommends that the Regional Administration take steps to:

- (a) Update the Electricity Register with all required information;
- (b) Carry out reconciliation monthly; and
- (c) Supervise the processes, leaving evidence of this in the record. (2005/430)

1779. Amounts totalling \$2.566M was expended on water charges during the year. However, a register was not maintained to record pertinent details of billings, payments and balances and to provide a basis of reconciliation with Guyana Water Incorporated. In addition, the failure to maintain the register made it difficult to determine whether the accounting processes, utilised for water charges during the period, were subjected to any form of supervision.

Recommendation: The Audit Office recommends that the Regional Administration take steps to immediately implement a register of water charges to monitor and record pertinent details of billings, payments and balances in relation to all locations for which the Region has responsibility and to provide a basis of reconciliation with Guyana Water Incorporated. (2005/431)

1780. Amounts totalling \$74.361M were expended on security services for the year under review. However, service contracts for expenditure totalling \$4.531M paid to two security firms, were not produced for audit examination. As a result, the propriety of the related expenditure could not be determined.

1781. Included in the amount of \$3.817M expended for dietary were twelve payments totalling \$2.008M in relation to meals and accommodation expenses incurred by the Regional Administration. The inappropriateness of the charge to the subhead was noted and the Regional Administration was advised that such expenditure should be categorised under line item 6293 - Refreshment and Meals.

Region's Response: The Head of Budget Agency explained that the expenditure was incurred on meals for students from outlying areas, but did not indicate how this supported the observed categorisation of the expenditure.

Stores and Other Public Property

1782. An examination of the loans register revealed several instances where items were loaned to employees, contractors and residents of the Region. However, while attempts were made to recover these items, some items loaned were still outstanding.

Recommendation: The Audit Office again recommends that the Regional Administration takes appropriate action to recover these items. (2005/432)

1783. The Regional Store did not maintain bin cards for the entire period under review. An examination of the stock ledgers also revealed instances where this record was not updated for the entire period. In this regard, there were twenty eight instances where the stock ledger balances differed from the physical count of stock on hand. Of these there were twenty five instances of shortage of stock, while the remainder reflected excesses.

Capital Expenditure

Subhead 11001 - Bridges

1784. The sum of \$10M was voted for the rehabilitation of a bridge at Kara-Kara and the payment of retention fees. According to the Appropriation Account the full amount was expended.

1785. An approval was granted to change the programme to undertake works on the Rockstone № 2 Bridge instead of the previously planned Kara-Kara Bridge. In this regard, the NPTAB awarded the rehabilitation of the Rockstone № 2 Bridge to the lower of two bidders in the sum of \$9.036M. There was an approved variation of \$300,000 for works not previously included in the contract and this revised the contract sum to \$9.336M. As at 31 December 2005, the works were completed and the entire contract sum fully expended.

1786. The difference to complete the expenditure under the subhead was respectively paid in amounts of \$300,000 and \$363,646 for consultancy services and retentions on the rehabilitation of the Hymara Creek, based on a contract awarded in 2004. The related expenditure was properly incurred.

Subhead 12001 - Buildings (Administration)

1787. The sum of \$1.5M was voted for the rehabilitation of electrical and water storage system at the Regional administration building at Kwakwani. According to the Appropriation Account, amounts totalling \$1.493M were expended on the rehabilitation of the plumbing and sewerage systems at RDC sub-office in Kwakwani. There was no evidence that electrical work was carried out as planned.

1788. The Regional Tender Board (RTB) awarded the plumbing and sewerage works to the lower of two bidders in the sum of \$1.363M. A subsequent variation of \$130,145, for works not previously included in the contract, was issued without the required RTB approval. This variation revised the contract sum to \$1.493M. Notwithstanding this, the related works were completed and physically verified and the contract sum was fully expended.

Subhead 12002 - Buildings (Education)

1789. The sum of \$34M was allocated for (a) the construction of Christianburg, Republic Avenue and Amelia's Ward nursery Schools, (b) rehabilitation of teacher's quarters at Kwakwani and Ituni and (c) payment of retention. However a change in programme was granted to facilitate the construction of Pine Street Nursery instead of Republic Avenue Nursery. In addition, works were not done on Amelia's Ward Nursery and it was re-budgeted for in 2007. According to the Appropriation Account amounts totalling \$33.971M were expended, as follows:

Description	Amount \$'000
Construction of Pine Street Nursery School	11,492
Construction of Christianburg Nursery School	11,113
Rehabilitation of teacher's quarters at Ituni	2,930
Rehabilitation of teacher's quarters at Kwakwani	1,248
Construction of fence at Pine Street Nursery School	1,145
Retention fees	5,297
Consultants' services	746
Total	33,971

1790. An approval for a change in programme was obtained to facilitate the construction of Pine Street Nursery School and related fence, instead of the second priority Republic Avenue Nursery School. As can be noted, works were not undertaken on the Amelia's Ward Nursery School as was required under the original programme. This failure was not explained.

1791. The NPTAB awarded the construction of Pine Street Nursery to the lowest of three bidders in the sum of \$11.492M. As at 31 December 2005, the works were completed and the entire contract sum fully disbursed. However, a physical verification of the related works revealed that there were overpayments totalling \$96,500 in relation to electrical and plumbing installations. There were also the following defects:

- (a) The back door to the building was curved and swollen giving the impression that the material used was not "dressed" as required or otherwise air seasoned to bring the moisture content to a minimum;
- (b) The walls situated under the weight of the school's four water tanks had already cracked, suggesting that the required structural strength to accept the planned water weight had not been reached; and
- (c) Plumbing works were not completely functional as water was only available at taps outside the school.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to recover the overpayment and have it repaid to the Consolidated Fund, while ensuring that an investigation is carried out to determine whether any of its officers were culpable for the substandard work accepted from the contractor. (2005/433)

1792. The NPTAB awarded the construction of Christianburg Nursery School to the lowest of three bidders in the sum of \$11.113M. As at 31 December 2005, the entire contract sum had been disbursed, although a physical verification exercise revealed unfinished works valued at \$112,000.

Region's Response: The Head of Budget Agency explained that the contractor was expected to return to undertake the outstanding works.

1793. Notwithstanding the explanation, the administration of the contract was held in question, since the contractor received full payment, including amounts which should have been retained to meet any liability for defects, before the practical completion of the works.

Recommendation: The Audit Office recommends that the Regional Administration take steps to ensure that the outstanding works are completed and explain why the terms and conditions of the contract, relating to payment, retention and defects liability, were breached prior to the full execution of the Contractor's obligations. (2005/434)

1794. The RTB awarded the rehabilitation of teacher's quarters at Ituni to the lowest of four bidders in the sum of \$3.076M. A variation of \$146,499 reduced the contract sum to \$2.230M. As at 31 December 2005, the works were completed and physically verified and the full contract sum paid.

1795. The RTB also awarded the rehabilitation of teacher's quarters in Kwakwani to the lowest of five bidders in the sum of \$1.248M. The works were completed and the full contract sum paid to the contractor.

1796. Amounts totalling \$5.297M were expended on three contracts for the construction of Amelia's Ward Nursery School, construction of sanitary block and extension of the Watooka Day Primary School, which were awarded in 2004.

1797. The amount of \$746,000 in relation to consultants' services was on two contracts for the supervision of construction works on the Pine Street and Christianburg Nursery Schools.

Subhead 12003 - Buildings (Health)

1798. The sum of \$8.5M was voted for the payment of retention fees. Amounts totalling \$8.436M were expended on the upgrading of the Wisroc Health Post and Centre and extension of One Mile Health Centre. Approvals to change the programme to accommodate these works were not provided, although the Head of Budget Agency has claimed that these were obtained.

1799. The RTB awarded the upgrading of Wisroc Health Post and Centre to the lowest of five bidders in the sum of \$6.974M. This sum was subsequently reduced by a variation of \$63,765 resulting in a new contract sum of \$6.910M. As at 31 December 2005, the entire contract sum was fully disbursed. An amount of \$480,000 was also expended on a separate contract for architectural services for the related works. A physical verification exercise revealed overpayments totalling \$611,084 in relation to painting, toilet fittings, tiling and wood finishings.

Recommendation: The Audit Office recommends that the Regional Administration review the finished works with a view to recovering the overpaid sum from the contractor. (2005/435)

1800. The RTB also awarded the extension of One Mile Health Centre to the third lowest bidder in the sum of \$2.794M. According to the minutes, the other two eligible bidders were "already occupied with multiple projects and may not be able to complete other projects in the specified time frame". The unavailability of the lower bidders was, however, not established, since the unilateral assumption of the Tender Board was not supported by evidence of consultations with the bidders themselves. Nevertheless, the contract sum was reduced by variations totalling \$1.748M, resulting in a new contract sum of \$1.046M. As at 31 December 2005, the works were completed and the full contract sum paid to the contractor.

Subhead 13001 - Drainage & Irrigation

1801. The sum of \$15M was allocated for the rehabilitation of drainage and irrigation systems at West Watooka. According to the Appropriation Account amounts totalling \$14.985M were expended.

1802. The NPTAB awarded the excavation and construction of drainage and irrigation canals and associated structures in West Watooka to the lower of two bidders in the sum of \$10.940M. There was an approved variation of \$2.856M and this revised the contract sum to \$13.796M. As at 31 December 2005, the full contract sum was expended.

1803. Amounts totalling \$1.189M were also expended on two contracts for surveys of the drainage and irrigation canals and associated structures in West Watooka and for cleaning and brush cutting at West Watooka D&I Scheme. As at 31 December 2005, the sums were fully expended. However, because of the nature of the works and the absence of certificates attesting to its satisfactory completion and/or any other corroborating evidence supporting completion, this could not be determined. The Head of Budget Agency has however claimed that the works were completed.

Recommendation: The Audit Office recommends that the Regional Administration provide evidence to support the propriety of the transaction and explain the unusual breach of standard accounting practice, where the underlying payments were made without supporting evidence that the contractors had duly qualified to receive such payments. (2005/436)

Subhead 14001 - Roads

1804. The sum of \$24.300M was allocated for (a) the continued rehabilitation of Ituni/Kwakwani road, and Amelia's Ward scheme main road. According to the Appropriation Accounts the full amount was expended on the works.

1805. With respect to the continued rehabilitation of the Kwakwani/Ituni road, the Kwakwani/Ituni portion was done by the Aoraima Mining Company, while the Regional Administration undertook the works on the Linden/Ituni portion of the road using its own contracted labour force. Amounts totalling \$12.807M were expended, as shown below: -

Description	Amount \$'000
Transporting of road building materials	7,701
Rental of excavator & bulldozer	3,300
Purchase of fuel	1,033
Contracted labour	639
Field materials	134
Total	12,807

1806. While all expenditure was approved at the required levels, it should be noted that the road was found to be in an unsatisfactory condition at the time of the inspection, but this could not be attributed to any failure of the Region's workforce to produce quality work. In fact, explanations suggested that the vagaries of the weather, compounded by its use by double axel and other heavier vehicles and equipment, had caused significant wear or damage in the shortest time period. This situation prompted a review of expenditure for the road over the previous five years, beginning in the year 2000. In this regard, it was noted that such expenditure totalled \$46.888M with an annual average of \$9.4M. If the expenditure for the current year is included then that average would embrace the \$10M mark. It therefore seems that it would be practical at this time to explore other engineering possibilities for a more durable surface, other than the current one made of mainly bauxite overburden.

1807. The NPTAB awarded the rehabilitation of Amelia's Ward Self Help Scheme main road to the second lowest of three bidders in the sum of \$11.859M. The reason given for not selecting the lowest bidder was that the awardee was the most responsive bidder on evaluation. The contract sum was subsequently revised to \$11.084M, which was fully disbursed for valued works over the period. A physical verification of the works revealed that these had satisfied the specifications. An amount of \$409,000 was also expended on related survey works.

Subhead 19001 - Infrastructure Development

1808. The sum of \$5.9M was allocated for the rehabilitation of roads and drains at Rainbow City and Wisroc and the payment of retention fees. According to the Appropriation Account the full amount was expended.

1809. The RTB awarded the rehabilitation of roads and drains at Rainbow City to the lower of two bidders in the sum of \$3.891M. This sum was however reduced to \$3.827M by a variation of \$63,260. As at 31 December 2005 the works were completed and the full contract sum paid to the contractor.

1810. The RTB also awarded the rehabilitation of roads and drains at Wisroc, but this was made to the sole bidder in the sum of \$1.822M. The works were completed and the entire contract sum disbursed.

1811. The amount of \$249,921 retained on the rehabilitation of road and drains at Amelia's Ward that was undertaken in 2004, was paid over to the contractor during the current reporting period, as it had fallen due. The payment had satisfied the terms and conditions of the related agreement.

Subhead 25001 - Furniture and Equipment (Education)

1812. The sum of \$4.5M was voted for the purchase of cupboards, desks, benches, tables, chairs, beds, risograph, reffridgerator and mattresses for schools. Amounts totalling \$4.492M were expended on the purchases. These items were received and inventoried, but the Regional Administration failed to have them marked to identify them as Government property.

Subhead 25002 - Equipment (Administration)

1813. The sum of \$1M was provided for the purchase of fans, filing cabinets, tables, computer, printer and chairs. Amounts totalling \$995,175 were expended on the purchases. The items were received and inventoried but were also not marked as Government property.

Subhead 25003 - Furniture and Equipment (Health)

1814. The sum of \$6.2M was allocated for the purchase of theatre lights, beds, air condition units, refrigerator, cupboards and examination couches. Amounts totalling \$3.986M were expended on the purchase of eleven refrigerators, air condition units, examination couches, cupboards and double bunk beds. It should be noted that the theatre lights were not acquired. Nevertheless, the purchases were received and inventoried. As previously noted, the Regional Administration failed to mark the items to identify them as Government property.

Recommendation: The Audit Office recommends that the Regional Administration take appropriate action to ensure that all assets of the Region are properly marked to identify them as Government property. (2005/437)

Subhead 2602500 - Power Supply

1815. The sum of \$3M was allocated for the purchase of one 30KVA 3 phase 60HZ 220/110 generator. According to the Appropriation Account the full amount was expended on the acquisition and installation of the generator. However, during a physical verification exercise it was discerned that there was a defect in the generator's programming, which requires the services of installation contractor to put it into operation, whenever required.

AUDITS OF PUBLIC ENTERPRISES

1816. During the period under review, sixteen audits have been finalised under the contracting out arrangements at a total cost of \$10.982M. An important aspect of the FMA 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.

1817. An analysis of the opinions issued in respect of the audits of the sixteen entities referred to above, revealed that two reports were disclaimers of opinion reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements while one report was 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	Bauxite Industry Dev. Co. Ltd.	2002	Reservations on almost all major items in the balance sheet. No physical verification of inventories valued at \$1.177 billion.
2	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.

Qualified Opinions

No	Name of Entity	Year of Accounts	Reasons for Qualification
1	Guyana Oil Company Ltd.	2004	Receivables totalled \$1.734 billion of which sums totalling \$573.480M were owed by the former GEC. Bad debt provision of \$50M substantially inadequate.

1818. During the period under review, five audits have been finalised as an in-house arrangement of which, four reports were qualified opinions because of uncertainties and/or disagreement of a material nature. Please see table below:

Qualified Opinions

No.	Name of Entity	Year of Accounts	Reasons for Qualification
1	National Edible Oil Company	1998	Uncertainty in the amounts of \$0.730 and \$1.018 shown as stocks and creditors respectively.
2	National Edible Oil Company	1999	Uncertainty in the amounts of \$0.599 and \$1.916 shown as stocks and suspense respectively.
3	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.
4	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.

AUDITS OF STATUTORY BODIES

1819. Thirty-seven audits were finalised for the period under review. 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 in May 2007:

Name of Entity	Year Last Audited
National Science Research Council	1982
Sugar Industry and Labour Welfare Fund	1994
University of Guyana Pension Scheme	1994
Guyana Relief Council	1994
Guyana Museum	1996
Guyana Export Promotion Council	1997
National Library	1998
President's College	1999
Dependants' Pension Fund	2000
Integrity Commission	2000
Central Housing and Planning Authority	2001
General Nursing Council	2001

1820. 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

1821. For the period under review, the Audit Office concluded thirty-seven audits of foreign funded projects, as shown below:

Funding Agency	No. of Opinions
Inter-American Development Bank	16
United Nations Development Programme	9
European Union	7
International Development Association	2
International Fund for Agricultural Development	1
United Nation Environmental Programme	1
Caribbean Development Bank	1
Total	37

ACKNOWLEDGEMENTS

1822. 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 Heads 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 2005

RECEIPTS

Reporting Object Group	Description	Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance
		\$'000	\$'000	\$'000
500	Customs and Trade Taxes	23,368,058	25,826,616	2,458,558
510	Internal Revenue	25,603,396	27,239,459	1,636,063
520	Stamp Duties	263,700	185,822	-77,878
525	Other Tax Revenues	212,020	4,384,338	4,172,318
530	Fees and Fines	424,000	367,799	-56,201
540	Interest	24,600	12,638	-11,962
545	Rents and Royalties	406,200	538,776	132,576
555	Dividends and Transfers	924,400	945,000	20,600
560	Miscellaneous Receipts	550,500	1,721,014	1,170,514
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	TOTAL RECEIPTS	51,776,874	61,221,462	9,444,588
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PAYMENTS

Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000
	<u>CURRENT</u>					
01	Office of the President					
	1 Head Office Administration	1,038,485	9,035	1,047,520	1,047,520	1,039,103
	2 Presidential Advisory	141,497	0	141,497	141,497	137,366
	3 Amerindian Development	135,339	0	135,339	137,339	133,326
	4 Public Policy and Planning	629	0	629	0	0
02	Office of the Prime Minister	48,229	0	48,229	48,206	47,753
03	Ministry of Finance					
	1 Ministry Administration	10,286,957	144,234	10,431,191	10,351,987	10,226,995
	2 Accountant General's Department	3,626,571	165,000	3,791,571	3,679,499	3,625,488
04	Ministry of Foreign Affairs					
	1 Ministry Administration	505,618	0	505,618	505,618	505,482
	2 Foreign Relations	1,162,214	0	1,162,214	1,162,214	1,162,209
	3 Foreign Trade and International	67,693	0	67,693	40,613	40,041
07	Parliament Office	156,238	6,523	162,761	162,595	154,391
08	Office of the Auditor General	142,250	0	142,250	140,702	138,270
09	Public Police Service Commission	28,140	0	28,140	28,140	28,116
10	Teaching Service Commission	37,836	0	37,836	36,424	35,969
	C/F	17,377,696	324,792	17,702,488	17,482,354	17,274,509
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Agency No.	Description	Outstanding Contingency		Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure
		Revised Allotment	Fund Advances			
		\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	17,377,696	324,792	17,702,488	17,482,354	17,274,509
11	Elections Commission					
	1 Elections Commission	612,350	0	612,350	490,123	349,330
	2 National Registration and Election	497,040	0	497,040	273,949	153,741
13	Ministry of Local Government & Regional Development					
	1 Main Office	27,039	0	27,039	27,039	26,764
	2 Administration	18,797	0	18,797	17,330	16,877
	3 Regional Administration	94,929	0	94,929	94,007	92,074
14	Public Service Ministry					
	1 Public Service Management	143,303	0	143,303	143,546	141,115
15	Ministry of Foreign Trade & International Cooperation	1	0	1	0	0
16	Ministry of Amerindian Affairs	1	0	1	0	0
21	Ministry of Agriculture					
	1 Ministry Administration	373,203	0	373,203	373,203	366,584
	2 Crops and Livestock Support Service	627,650	0	627,650	627,650	606,140
	3 Fisheries Division	47,630	0	47,630	47,480	44,803
	4 Hydrometeorological Services	100,437	0	100,437	98,778	91,456
23	Ministry of Tourism, Commerce and Industry					
	1 Main Office	182,318	0	182,318	182,318	182,137
	2 Ministry Administration	32,462	0	32,462	32,462	31,957
	3 Trade, Tourism, Industrial Development & Consumer Affairs	26,712	0	26,712	26,712	26,502
31	Ministry of Public Works & Communications					
	1 Ministry Administration	357,373	51,814	409,187	409,487	390,943
	2 Public Works	214,359	0	214,359	216,524	203,278
	3 Communications and Transport	36,030	0	36,030	36,030	34,174
41	Ministry of Education					
	1 Main Office	289,709	0	289,709	287,634	286,082
	2 National Education Policy	197,948	0	197,948	195,197	185,489
	3 Ministry Administration	771,389	0	771,389	741,975	730,937
	4 Training and Development	431,905	0	431,905	420,117	402,861
	5 Education Delivery	3,015,364	0	3,015,364	2,965,983	2,930,683
44	Ministry of Culture, Youth and Sports					
	1 Ministry Administration	97,187	0	97,187	97,187	95,706
	2 Culture	150,841	0	150,841	151,342	149,457
	3 Youth	50,073	0	50,073	50,338	48,782
	4 Sports	65,789	0	65,789	65,789	65,786
	5 Youth Entrepreneurial Skills	185,406	0	185,406	186,069	184,064
45	Ministry of Housing and Water	354,629	450,000	804,629	804,539	802,896
46	Georgetown Public Hospital Corporation	2,186,126	0	2,186,126	2,192,780	2,182,016
47	Ministry of Health					
	1 Administration	490,866	0	490,866	490,866	482,502
	2 Disease Control	329,601	0	329,601	327,776	311,766
	3 Primary Health Care Services	242,852	0	242,852	241,088	226,669
	4 Regional & Clinical Services	733,764	0	733,764	733,914	712,153
	5 Health Science Education	156,864	0	156,864	155,529	146,013
	6 Standards & Technical Services	140,538	0	140,538	140,324	134,144
	7 Rehabilitation Services	105,486	0	105,486	104,191	95,290
48	Ministry of Labour, Human Service & Social Security					
	1 Ministry Administration	105,275	0	105,275	105,275	104,748
	2 Social Services	1,335,286	0	1,335,286	1,333,671	1,231,332
	3 Labour Administration	102,646	0	102,646	102,646	95,562
	C/F	32,308,874	826,606	33,135,480	32,473,222	31,637,322

Agency No.	Description	Outstanding Contingency		Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure
		Revised Allotment	Fund Advances			
		\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	32,308,874	826,606	33,135,480	32,473,222	31,637,322
51	Ministry of Home Affairs					
	1 Secretariat Service	68,709	0	68,709	68,707	67,353
	2 Guyana Police Force	3,158,277	0	3,158,277	3,158,276	3,149,178
	3 Guyana Prison Service	500,454	2,000	502,454	502,422	501,252
	4 Police Complaint Authority	3,065	0	3,065	3,054	2,899
	5 Guyana Fire Service	285,327	0	285,327	285,130	284,844
	6 General Register Office	51,029	0	51,029	50,728	50,455
52	Ministry of Legal Affairs					
	1 Main Office	9,312	0	9,312	9,312	9,134
	2 Ministry Administration	27,869	0	27,869	27,775	24,638
	3 Attorney General's Chambers	159,155	0	159,155	158,829	151,627
	4 Office of the State Solicitor	9,677	0	9,677	9,615	7,903
	5 Deeds Registry	30,510	0	30,510	30,509	29,596
53	Guyana Defense Force	3,132,003	29,820	3,161,823	3,161,752	3,147,819
55	Supreme Court of Judicature					
	1 Supreme Courts of Judicature	203,096	0	203,096	199,854	197,925
	2 Magistrates' Department	186,070	0	186,070	183,339	179,100
56	Public Prosecutions	51,860	0	51,860	51,860	49,077
57	Office of the Ombudsman	5,544	0	5,544	5,117	4,474
58	Public Service Appellate Tribunal	9,180	0	9,180	9,180	7,237
71	Region 1 - Barima/Waini					
	1 Regional Administration	46,163	0	46,163	46,178	46,136
	2 Public Works	93,863	0	93,863	92,285	91,960
	3 Education	328,821	0	328,821	324,615	321,071
	4 Health Services	116,731	0	116,731	116,885	116,633
72	Region 2 - Pomeroon/Supenaam					
	1 Regional Administration	67,430	0	67,430	67,430	65,618
	2 Agriculture	122,836	0	122,836	122,836	122,612
	3 Public Works	65,318	0	65,318	65,318	63,823
	4 Education	571,314	0	571,314	571,314	559,572
	5 Health Services	185,684	0	185,684	185,684	177,271
73	Region 3 - Essequibo Islands/West Demerara					
	1 Regional Administration	105,243	0	105,243	102,934	99,683
	2 Agriculture	132,111	0	132,111	131,912	131,531
	3 Public Works	57,666	0	57,666	56,935	55,744
	4 Education	848,789	0	848,789	846,482	843,254
	5 Health Services	315,560	0	315,560	314,617	309,803
74	Region 4 - Demerara/Mahaica					
	1 Regional Administration	83,359	0	83,359	83,359	79,398
	2 Agriculture	119,483	0	119,483	119,483	119,111
	3 Public Works	124,161	0	124,161	124,161	122,967
	4 Education	1,088,319	0	1,088,319	1,088,319	1,081,507
	5 Health Services	114,261	0	114,261	114,261	112,873
75	Region 5 - Mahaica/Berbice					
	1 Regional Administration	30,808	0	30,808	30,808	29,757
	2 Agriculture	60,893	0	60,893	60,893	60,421
	3 Public Works	80,779	0	80,779	81,279	79,105
	4 Education	497,575	0	497,575	497,575	490,893
	5 Health Services	106,676	0	106,676	106,676	102,266
	C/F	45,563,854	858,426	46,422,280	45,740,920	44,784,842

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	45,563,854	858,426	46,422,280	45,740,920	44,784,842
76	Region 6 - East Berbice/Corentyne					
	1 Regional Administration	50,192	0	50,192	48,794	48,256
	2 Agriculture	191,680	0	191,680	187,253	186,050
	3 Public Works	67,302	0	67,302	69,191	66,097
	4 Education	933,981	0	933,981	937,104	929,440
	5 Health Services	435,784	0	435,784	438,211	427,951
77	Region 7 - Cuyuni/Mazaruni					
	1 Regional Administration	61,193	0	61,193	61,193	61,000
	2 Public Works	77,054	0	77,054	77,054	76,747
	3 Education	301,816	0	301,816	301,816	301,027
	4 Health Services	130,610	1,720	132,330	132,330	130,992
78	Region 8 - Potaro/Siparuni - Administration					
	1 Regional Administration	24,033	0	24,033	24,033	24,033
	2 Public Works	47,380	0	47,380	47,380	47,379
	3 Education	110,019	0	110,019	110,018	110,018
	4 Health Services	57,765	0	57,765	57,765	57,765
79	Region 9 - Upper Takatu/Upper Essequibo					
	1 Regional Administration	49,479	0	49,479	47,833	47,832
	2 Agriculture	7,041	0	7,041	6,792	6,792
	3 Public Works	83,579	0	83,579	81,241	81,240
	4 Education	241,851	0	241,851	241,851	241,851
	5 Health Services	91,432	0	91,432	90,522	90,522
80	Region 10 - Upper Demerara/Berbice					
	1 Regional Administration	68,902	0	68,902	68,902	68,373
	2 Public Works	57,788	0	57,788	57,788	57,648
	3 Education	727,234	0	727,234	729,363	711,382
	4 Health Services	122,978	0	122,978	122,978	118,362
	SUB TOTAL	49,502,947	860,146	50,363,093	49,680,332	48,675,599
	<u>STATUTORY</u>					
01	Office of the President	3,291	0	3,291	3,291	3,009
03	Ministry of Finance	1,546,412	0	1,546,412	1,546,412	1,542,669
07	Parliament Office	160,481	0	160,481	160,481	156,130
08	Office the the Auditor General	10,368	0	10,368	770	769
09	Public and Police Service Commission	9,943	0	9,943	9,943	9,590
10	Teaching Service Commission	5,995	0	5,995	5,995	5,814
11	Elections Commission	32,596	0	32,596	32,596	31,801
51	Ministry of Home Affairs	17,874	0	17,874	17,874	14,272
55	Supreme Court of Judicature	169,182	0	169,182	169,182	166,912
57	Office of the Ombudsman	7,532	0	7,532	0	0
58	Public Service Appellate Tribunal	9,167	0	9,167	3,803	3,225
90	Public Debt	8,087,181	0	8,087,181	6,822,513	6,507,568
	SUB TOTAL	10,060,022	0	10,060,022	8,772,860	8,441,759
	TOTAL PAYMENTS					57,117,358
	SURPLUS (DEFICIT)					4,104,104

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

RECEIPTS

Reporting Object Group	Description	Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance
		\$'000	\$'000	\$'000
565	Sale of Assets	0	7,350	7,350
570	Miscellaneous Capital Revenue	2,623,468	3,747,110	1,123,642
575	External Grants	6,090,152	4,913,100	-1,177,052
580	External Loans	20,000,948	11,890,681	-8,110,267
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	TOTAL RECEIPTS	28,714,568	20,558,241	-8,156,327
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PAYMENTS

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	460,434	1,200	461,634	457,265	457,265
03	Ministry of Finance	10,940,996	0	10,940,996	9,684,848	9,677,856
04	Ministry of Foreign Affairs	21,930	0	21,930	21,909	21,909
07	Parliament Office	45,000	4,143	49,143	49,143	49,143
08	Office of the Auditor General	50,925	0	50,925	47,085	47,085
09	Public & Police Service Commissions	1,000	0	1,000	600	600
10	Teaching Service Commission	3,178	0	3,178	3,177	3,177
11	Elections Commission	336,617	0	336,617	321,639	321,639
13	Ministry of Local Government & Regional Development	1,192,400	0	1,192,400	727,930	723,714
14	Public Service Ministry	8,300	0	8,300	8,190	8,182
1	Ministry of Foreign Trade & International Cooperation	2,350	0	2,350	1,500	1,500
16	Ministry of Amerindian Affairs	90,043	0	90,043	87,559	87,248
21	Ministry of Agriculture	3,133,431	423,861	3,557,292	2,573,658	2,569,020
23	Ministry of Tourism, Commerce and Industry	31,900	0	31,900	24,154	24,154
31	Ministry of Public Works and Communications	12,465,280	169,335	12,634,615	11,416,825	11,406,133
41	Ministry of Education	2,623,972	0	2,623,972	2,216,230	2,216,230
44	Ministry of Culture, Youth and Sports	1,852,200	0	1,852,200	1,852,196	1,852,196
45	Ministry of Housing & Water	3,631,259	0	3,631,259	2,039,239	2,039,239
46	Georgetown Public Hospital Corporation	30,000	0	30,000	21,599	21,599
47	Ministry of Health	1,064,654	3,414	1,068,068	758,750	758,750
48	Ministry of Labour, Human Services & Social Security	1,524,139	0	1,524,139	665,768	665,768
51	Ministry of Home Affairs	758,100	1,400	759,500	746,805	746,805
52	Ministry of Legal Affairs	66,909	4,145	71,054	45,874	45,856
53	Guyana Defense Force	188,600	0	188,600	184,104	183,902
56	Public Prosecutions	2,500	0	2,500	2,340	2,340
57	Office of the Ombudsman	858	0	858	0	0
58	Public Service Appellate Tribunal	2,000	0	2,000	1,900	1,900
59	Ethnic Relations Commission	3,400	0	3,400	3,219	3,219
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	C/F	40,532,375	607,498	41,139,873	33,963,506	33,936,429
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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	40,532,375	607,498	41,139,873	33,963,506	33,936,429
71	Region 1: Barima/Waini	109,500		109,500	109,500	109,500
72	Region 2: Pomeroon/Supenaam	188,000		188,000	185,760	185,760
73	Region 3: Essequibo Islands / West Demerara	147,800		147,800	124,261	124,261
74	Region 4: Demerara/Mahaica	92,500		92,500	91,764	91,764
75	Region 5: Mahaica/Berbice	145,200		145,200	123,509	123,509
76	Region 6: East Berbice/Corentyn	197,900		197,900	194,412	192,412
77	Region 7: Cuyuni/Mazaruni	68,100		68,100	67,911	67,911
78	Region 8: Potaro/Siparuni	73,900		73,900	73,900	73,900
79	Region 9: Upper Takatu/Upper Essequibo	124,024		124,024	123,587	123,587
80	Region 10: Upper Demerara / Upper Berbice	113,900		113,900	113,770	113,770
	TOTAL PAYMENTS	41,793,199	607,498	42,400,697	35,171,880	35,142,803
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	SURPLUS (DEFICIT)					-14,584,562
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HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Agency No.	Description	Approved Allotment (Allotment 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	1,042,236	1,038,485	1,047,520	1,039,103	-8,417
	2 Presidential Advisory	136,127	141,497	141,497	137,366	-4,131
	3 Amerindian Development	133,339	135,339	135,339	133,326	-2,013
	4 Public Policy and Planning	629	629	629	0	-629
02	Office of the Prime Minister	48,229	48,229	48,229	47,753	-476
03	Ministry of Finance					
	1 Ministry Administration	8,167,271	10,286,957	10,431,191	10,226,995	-204,196
	2 Accountant General's Department	1,651,117	3,626,571	3,791,571	3,625,488	-166,083
04	Ministry of Foreign Affairs					
	1 Ministry Administration	505,618	505,618	505,618	505,482	-136
	2 Foreign Relations	1,162,214	1,162,214	1,162,214	1,162,209	-5
	3 Foreign Trade and International	67,693	67,693	67,693	40,041	-27,652
07	Parliament Office	142,738	156,238	162,761	154,391	-8,370
08	Office of the Auditor General	142,250	142,250	142,250	138,270	-3,980
09	Public Police Service Commission	28,140	28,140	28,140	28,116	-24
10	Teaching Service Commission	37,836	37,836	37,836	35,969	-1,867
11	Elections Commission					
	1 Elections Commission	616,350	612,350	612,350	349,330	
	2 Elections Administration	493,040	497,040	497,040	153,741	
13	Ministry of Local Government & Regional Development					
	1 Main Office	26,581	27,039	27,039	26,764	-275
	2 Ministry Administration	18,732	18,797	18,797	16,877	-1,920
	3 Regional Development	95,452	94,929	94,929	92,074	-2,855
14	Public Service Ministry					
	1 Public Service Management	138,303	143,303	143,303	141,115	-2,188
15	Ministry of Foreign Trade & International Cooperation	1	1	1	0	-1
16	Ministry of Amerindian Affairs	1	1	1	0	-1
21	Ministry of Agriculture					
	1 Ministry Administration	373,203	373,203	373,203	366,584	-6,619
	2 Crops and Livestock Support Service	627,650	627,650	627,650	606,140	-21,510
	3 Fisheries Division	47,630	47,630	47,630	44,803	-2,827
	4 Hydrometeorological Services	100,437	100,437	100,437	91,456	-8,981
23	Ministry of Tourism, Commerce and Industry					
	1 Main Office	180,853	182,318	182,318	182,137	-181
	2 Ministry Administration	33,662	32,462	32,462	31,957	-505
	3 Trade, Tourism, Industrial Development & Consumer Affairs	26,977	26,712	26,712	26,502	-210
31	Ministry of Public Works & Communications					
	1 Ministry Administration	227,373	357,373	409,187	390,943	-18,244
	2 Public Works	214,359	214,359	214,359	203,278	-11,081
	3 Communications and Transport	36,030	36,030	36,030	34,174	-1,856
41	Ministry of Education					
	1 Main Office	286,594	289,709	289,709	286,082	-3,627
	2 National Education Policy	154,452	197,948	197,948	185,489	-12,459
	3 Ministry Administration	742,900	771,389	771,389	730,937	-40,452
	4 Training and Development	437,519	431,905	431,904	402,861	-29,043
	5 Education Delivery	3,084,849	3,015,364	3,015,364	2,930,683	-84,681
	C/F	21,228,385	25,475,645	25,852,250	24,568,436	-677,495

Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available
		\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	21,228,385	25,475,645	25,852,250	24,568,436	-677,495
44	Ministry of Culture, Youth and Sports					
	1 Ministry Administration	100,537	97,187	97,187	95,706	-1,481
	2 Culture	147,991	150,841	150,841	149,457	-1,384
	3 Youth	50,073	50,073	50,073	48,782	-1,291
	4 Sports	65,789	65,789	65,789	65,786	-3
	5 Youth Entrepreneurial Skills	184,906	185,406	185,406	184,064	-1,342
45	Ministry of Housing and Water	354,629	354,629	804,629	802,896	-1,733
46	Georgetown Public Hospital Corporation	2,066,126	2,186,126	2,186,126	2,182,016	-4,110
47	Ministry of Health					
	1 Administration	466,834	490,866	490,866	482,502	-8,364
	2 Disease Control	329,601	329,601	329,601	311,766	-17,835
	3 Primary Health Care Services	242,852	242,852	242,852	226,669	-16,183
	4 Regional & Clinical Services	733,764	733,764	733,764	712,153	-21,611
	5 Health Science Education	156,864	156,864	156,864	146,013	-10,851
	6 Standards & Technical Services	140,538	140,538	140,538	134,144	-6,394
	7 Rehabilitation Services	105,926	105,486	105,486	95,290	-10,196
48	Ministry of Labour, Human Service & Social Security					
	1 Ministry Administration	97,777	105,275	105,275	104,748	-527
	2 Social Services	1,336,885	1,335,286	1,335,286	1,231,332	-103,954
	3 Labour Administration	108,545	102,646	102,646	95,562	-7,084
51	Ministry of Home Affairs					
	1 Secretariat Service	68,918	68,709	68,709	67,353	-1,356
	2 Guyana Police Force	3,069,480	3,158,277	3,158,277	3,149,178	-9,099
	3 Guyana Prison Service	500,454	500,454	502,454	501,252	-1,202
	4 Police Complaint Authority	2,856	3,065	3,065	2,899	-166
	5 Guyana Fire Service	285,327	285,327	285,327	284,844	-483
	6 General Register Office	51,029	51,029	51,029	50,455	-574
52	Ministry of Legal Affairs					
	1 Main Office	8,675	9,312	9,312	9,134	-178
	2 Ministry Administration	27,869	27,869	27,869	24,638	-3,231
	3 Attorney General's Chambers	159,792	159,155	159,155	151,627	-7,528
	4 Office of the State Solicitor	9,833	9,677	9,677	7,903	-1,774
	5 Deeds Registry	30,354	30,510	30,510	29,596	-914
53	Guyana Defense Force	2,945,571	3,132,003	3,161,823	3,147,819	-14,004
55	Supreme Court of Judicature					
	1 Supreme Courts of Judicature	203,096	203,096	203,096	197,925	-5,171
	2 Magistrates' Department	186,070	186,070	186,070	179,100	-6,970
56	Public Prosecutions	51,860	51,860	51,860	49,077	-2,783
57	Office of the Ombudsman	5,544	5,544	5,544	4,474	-1,070
58	Public Service Appellate Tribunal	9,180	9,180	9,180	7,237	-1,943
71	Region 1 - Barima/Waini					
	1 Regional Administration	42,625	46,163	46,163	46,136	-27
	2 Public Works	84,587	93,863	93,863	91,960	-1,903
	3 Education	312,226	328,821	328,821	321,071	-7,750
	4 Health Services	113,503	116,731	116,732	116,633	-99
72	Region 2 - Pomeroon/Supenaam					
	1 Regional Administration	68,123	67,430	67,430	65,618	-1,812
	2 Agriculture	122,143	122,836	122,836	122,612	-224
	3 Public Works	65,318	65,318	65,318	63,823	-1,495
	4 Education	571,314	571,314	571,314	559,572	-11,742
	5 Health Services	185,684	185,684	185,684	177,271	-8,413
	C/F	37,099,453	41,798,171	42,656,597	41,066,529	-983,749

Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available
		\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	37,099,453	41,798,171	42,656,597	41,066,529	-983,749
73	Region 3 - Essequibo Islands/West Demerara					
	1 Regional Administration	105,043	105,243	105,243	99,683	-5,560
	2 Agriculture	128,096	132,111	132,111	131,531	-580
	3 Public Works	53,958	57,666	57,666	55,744	-1,922
	4 Education	849,289	848,789	848,789	843,254	-5,535
	5 Health Services	322,983	315,560	315,560	309,803	-5,757
74	Region 4 - Demerara/Mahaica					
	1 Regional Administration	82,755	83,359	83,359	79,398	-3,961
	2 Agriculture	96,680	119,483	119,483	119,111	-372
	3 Public Works	116,446	124,161	124,161	122,967	-1,194
	4 Education	1,094,577	1,088,319	1,088,319	1,081,507	-6,812
	5 Health Services	113,002	114,261	114,261	112,873	-1,388
75	Region 5 - Mahaica/Berbice					
	1 Regional Administration	31,308	30,808	30,808	29,757	-1,051
	2 Agriculture	60,893	60,893	60,893	60,421	-472
	3 Public Works	81,979	80,779	80,779	79,105	-1,674
	4 Education	493,575	497,575	497,575	490,893	-6,682
	5 Health Services	108,976	106,676	106,676	102,266	-4,410
76	Region 6 - East Berbice/Corentyne					
	1 Regional Administration	50,192	50,192	50,192	48,256	-1,936
	2 Agriculture	191,680	191,680	191,680	186,050	-5,630
	3 Public Works	67,302	67,302	67,302	66,097	-1,205
	4 Education	933,981	933,981	933,981	929,440	-4,541
	5 Health Services	431,877	435,784	435,784	427,951	-7,833
77	Region 7 - Cuyuni/Mazaruni					
	1 Regional Administration	60,923	61,193	61,193	61,000	-193
	2 Public Works	77,324	77,054	77,054	76,747	-307
	3 Education	301,816	301,816	301,816	301,027	-789
	4 Health Services	130,610	130,610	132,330	130,992	-1,338
78	Region 8 - Potaro/Siparuni - Administration					
	1 Regional Administration	26,187	24,033	24,033	24,033	0
	2 Public Works	46,375	47,380	47,380	47,379	-1
	3 Education	109,184	110,019	110,019	110,018	-1
	4 Health Services	57,451	57,765	57,765	57,765	0
79	Region 9 - Upper Takatu/Upper Essequibo					
	1 Regional Administration	49,479	49,479	49,479	47,832	-1,647
	2 Agriculture	7,041	7,041	7,041	6,792	-249
	3 Public Works	63,579	83,579	83,579	81,240	-2,339
	4 Education	241,051	241,851	241,851	241,851	0
	5 Health Services	91,432	91,432	91,432	90,522	-910
80	Region 10 - Upper Demerara/Berbice					
	1 Regional Administration	68,902	68,902	68,902	68,373	-529
	2 Public Works	61,703	57,788	57,788	57,648	-140
	3 Education	723,319	727,234	727,234	711,382	-15,852
	4 Health Services	122,978	122,978	122,978	118,362	-4,616
	SUB TOTAL	44,753,399	49,502,947	50,363,093	48,675,599	-1,081,175

Agency No.	Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available
		\$'000	\$'000	\$'000	\$'000	\$'000
<u>STATUTORY</u>						
01	Office of the President	3,291	3,291	3,291	3,009	-282
03	Ministry of Finance	1,456,412	1,546,412	1,546,412	1,542,669	-3,743
07	Parliament Office	155,000	160,481	160,481	156,130	-4,351
08	Office the the Auditor General	10,368	10,368	10,368	769	-9,599
09	Public and Police Service Commission	9,943	9,943	9,943	9,590	-353
10	Teaching Service Commission	5,622	5,995	5,995	5,814	-181
11	Elections Commission	31,248	32,596	32,596	31,801	-795
51	Ministry of Home Affairs	17,418	17,874	17,874	14,272	-3,602
55	Supreme Court of Judicature	161,728	169,182	169,182	166,912	-2,270
57	Office of the Ombudsman	7,532	7,532	7,532	0	-7,532
58	Public Service Appellate Tribunal	9,167	9,167	9,167	3,225	-5,942
90	Public Debt	8,087,181	8,087,181	8,087,181	6,507,568	-1,579,613
	SUB TOTAL	9,954,910	10,060,022	10,060,022	8,441,759	-1,618,263
	TOTAL	54,708,309	59,562,969	60,423,115	57,117,358	-3,305,757

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Agency No. Description	Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available
	\$'000	\$'000	\$'000	\$'000	\$'000
01 Office of the President	320,128	460,434	461,634	457,265	-4,369
03 Ministry of Finance	10,432,368	10,940,996	10,940,996	9,677,856	-1,263,140
04 Ministry of Foreign Affairs	21,930	21,930	21,930	21,909	-21
07 Parliament Office	45,000	45,000	49,143	49,143	0
08 Office of the Auditor General	50,925	50,925	50,925	47,085	-3,840
09 Public & Police Service Commissions	1,000	1,000	1,000	600	-400
10 Teaching Service Commission	3,178	3,178	3,178	3,177	-1
11 Elections Commission	50,000	336,617	336,617	321,639	-14,978
13 Ministry of Local Government & Regional Development	1,192,400	1,192,400	1,192,400	723,714	-468,686
14 Public Service Ministry	8,300	8,300	8,300	8,182	-118
15 Ministry of Foreign Trade & International Cooperation	2,350	2,350	2,350	1,500	-850
16 Ministry of Amerindian Affairs	90,043	90,043	90,043	87,248	-2,795
21 Ministry of Agriculture	2,107,930	3,133,431	3,557,292	2,569,020	-988,272
23 Ministry of Tourism, Commerce and Industry	31,900	31,900	31,900	24,154	-7,746
31 Ministry of Public Works and Communications	6,834,932	12,465,280	12,634,615	11,406,133	-1,228,482
41 Ministry of Education	1,501,406	2,623,972	2,623,972	2,216,230	-407,742
44 Ministry of Culture, Youth and Sports	1,152,200	1,852,200	1,852,200	1,852,196	-4
45 Ministry of Housing & Water	3,631,259	3,631,259	3,631,259	2,039,239	-1,592,020
46 Georgetown Public Hospital Corporation	30,000	30,000	30,000	21,599	-8,401
47 Ministry of Health	734,500	1,064,654	1,068,068	758,750	-309,318
48 Ministry of Labour, Human Services & Social Security	1,518,016	1,524,139	1,524,139	665,768	-858,371
51 Ministry of Home Affairs	474,600	758,100	759,500	746,805	-12,695
52 Ministry of Legal Affairs	64,153	66,909	71,054	45,856	-25,198
53 Guyana Defense Force	155,200	188,600	188,600	183,902	-4,698
56 Public Prosecutions	2,500	2,500	2,500	2,340	-160
57 Office of Ombudsman	858	858	858	0	-858
58 Public Service Appellate Tribunal	2,000	2,000	2,000	1,900	-100
59 Ethnic Relations Commission	3,400	3,400	3,400	3,219	-181
71 Region 1: Barima/Waini	109,500	109,500	109,500	109,500	0
72 Region 2: Pomeroon/Supenaam	188,000	188,000	188,000	185,760	-2,240
73 Region 3: Essequibo Islands / West Demerara	147,800	147,800	147,800	124,261	-23,539
74 Region 4: Demerara/Mahaica	92,500	92,500	92,500	91,764	-736
75 Region 5: Mahaica/Berbice	145,200	145,200	145,200	123,509	-21,691
76 Region 6: East Berbice/Corentyn	197,900	197,900	197,900	192,412	-5,488
77 Region 7: Cuyuni/Mazaruni	68,100	68,100	68,100	67,911	-189
78 Region 8: Potaro/Siparuni	73,900	73,900	73,900	73,900	0
79 Region 9: Upper Takatu/Upper Essequibo	124,024	124,024	124,024	123,587	-437
80 Region 10: Upper Demerara / Upper Berbice	113,900	113,900	113,900	113,770	-130
TOTAL	31,723,300	41,793,199	42,400,697	35,142,803	-7,257,894

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2005

S U M M A R Y S H E E T

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	\$'000	\$'000	\$'000
UNFUNDED	217,167,756	60,863,419	278,031,175
FUNDED	0	5,706,084	5,706,084
SUB TOTAL	217,167,756	66,569,503	283,737,259
SHORT-TERM Treasury Bills (90 days & K Series)	0	2,764,500	2,764,500
MEDIUM -TERM Treasury Bills (182 & 365 days)	0	47,142,900	47,142,900
GRAND TOTAL	217,167,756	116,476,903	333,644,659

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF PUBLIC DEBT
EXTERNAL LOANS

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.05 4	AMOUNT DIS- BURSED DURING 2005 5	DEBT SERVICE COST DUE & PAYABLE IN 2005		DEBT SERVICE COST PAID IN 2005				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.05 10 = (4+5+6)-9	GUYANA DOLLAR EQUIVALENT 31.12.05 11	TERMS AND CONDITIONS OF LOAN
					PAYMENT		DEBT RELIEF							
					PRINCIPAL 6 a	INTEREST b	PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INTEREST b				
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Second Structural Adjustment Credit Loan No. 2168-0 GUA	SDR	57,200	52,052	0	1,144	389	511	181	633	208	1,533	50,908	14,861,206	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	SDR	2,600	2,366	0	52	18	23	8	29	10	70	2,314	675,509	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	SDR	3,100	2,821	0	62	24	34	14	28	10	86	2,759	805,415	Repayment of 60 installments to be paid 2 times each year on March 15 and September 15 commencing 2000-09-15 and ending 2030-03-15
Structural Adjustment Credit No. 2168 - 4 GUA	SDR	2,400	2,184	0	48	16	21	8	27	8	64	2,136	623,547	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	SDR	2,530	2,303	0	51	18	23	8	28	10	69	2,252	657,410	Repayment in semi-annual installments commencing 15-07-92 and ending 15-01-2032
Third Technical Assistance Project - Credit No. 2169-0 - GUA	SDR	2,075	1,888	0	41	15	18	7	23	8	56	1,847	539,181	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	SDR	10,000	10,000	0	100	78	43	35	57	43	178	9,900	2,890,036	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	SDR	2,000	2,000	0	20	16	8	7	12	9	36	1,980	578,007	Repayments shall be made on 1 June & 1 December. ending 2035-06-01
Private Sector Development Adjustment Credit No. 2746-2	SDR	2,000	2,000	0	20	16	9	7	11	9	36	1,980	578,007	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.
Private Sector Development Credit No. 2746-3	SDR	1,500	1,500	0	15	11	6	5	9	6	26	1,485	433,505	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.
Private Sector Development Adjustment - Credit No. 2746-4	SDR	1,100	1,100	0	11	9	5	4	6	5	20	1,089	317,904	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.
Infrastructure Rehabilitation Project - Credit No. 2477 GUA	SDR	19,000	13,797	0	285	103	120	42	165	61	388	13,512	3,944,461	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	DKK XEU GBP	441 1,562 434	324 1,148 319	0 0 0	7 0 13	0 0 0	7 0 13	0 0 0	0 0 0	0 0 0	7 0 13	317 1,148 306	10,320 274,761 106,532	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	SDR	8,650	5,794	0	153	45	96	29	57	16	198	5,641	1,646,737	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	SDR	11,800	10,837	265	0	81	0	81	0	0	81	11,102	3,240,927	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October and ending 1 April, 2016.
EI Nino Emergency Assistance Credit No. 3139 - O -GUA C/F	SDR	6,800	6,753	0	0	52	0	52	0	0	52	6,753	1,971,355	Principal to be repaid semi-annually commencing 15/2/2009 and ending 25/8/2038.
													34,154,821	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.05 4	AMOUNT DIS- BURSED DURING 2005 5	DEBT SERVICE COST DUE & PAYABLE IN 2005		DEBT SERVICE COST PAID IN 2005				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.05 10 = 4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.05 11	TERMS AND CONDITIONS OF LOAN	
							PAYMENT		DEBT RELIEF						
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9					
a	b	a	b	a	b										
B/F															
Financial & Private Sector Institutional Development Project Credit No. 3290-O GUA	SDR	3,500	3,389	0	0	26	0	26	0	0	26	3,389	989,326	Principal to be repaid semi-annually commencing 1/3/2010 and ending 1/9/2039.	
Second Education Project Loan Credit No. 1106-GUA.	USD	5,395	1,250	0	0	0	0	0	0	0	0	1,250	252,659	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	SDR	2,400	2,391	0	49	18	28	10	21	8	67	2,342	683,683	Principal to be repaid in semi-annual installments. Commencing 15 June and ending 15 Dec. 2034.	
Sugar Industry Restructuring and Privatisation Credit No. 2545-0 GUA	SDR	60	59	0	2	0	1	0	1	0	2	57	16,640	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	SDR	12,500	12,126	0	248	97	194	74	54	23	345	11,878	3,467,459	Repayments commence on 1/6/2004 in 60 semi-annual install. and ends 1/12/2033. Int. rate each install. 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	SDR	6,568	6,009	0	65	46	29	20	36	26	111	5,944	1,735,189	Installment to and including the installment payable on March 1, 2006 shall be (1/2 of 1%) of such principal amount & 1 - 1/2% thereafter year 2036-03-01.	
Petroleum Exploration Promotion Project Credit No. 1208 - GUA	SDR	886	731	0	28	6	13	3	15	3	34	703	205,222	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	SDR	7,142	6,713	0	143	52	70	22	73	30	195	6,570	1,917,933	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	SDR	9,100	9,100	0	0	70	0	33	0	37	70	9,100	2,656,497	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042	
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	1,177	949	0	19	0	19	0	0	19	2,126	620,628	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042	
Caribbean Development Bank (CDB)															
Finance Guyana's Economic Recovery Programme Loan No. 7/SFR-GU	USD	42,000	35,700	0	1,400	704	0	0	1,400	704	2,104	34,300	6,932,968	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	USD XEU	4,364 3,036	6,822 151	150 0	234 5	138 3	0 0	0 0	234 5	138 3	372 8	6,738 146	1,361,934 34,943	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 Liab Debt to CDB Loan No.12/SFR-GU	USD GBP XEU	425 67 121	20 3 6	0 0 0	20 3 6	0 0 0	0 0 0	0 0 0	20 3 6	0 0 0	20 3 6	0 0 0	0 0 0	0 0 0	This loan shall be repaid in 40 equal installments, 2 of which shall be paid on 1995/1/01 & the remainder shall be paid on each due date thereafter.
C/F													55,029,902		

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							PAYMENT		DEBT RELIEF					
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9				
B/F					a	b	a	b	a	b				
Second Road Project 10/SFR-GU	USD	11,000	10,702	0	0	214	0	0	0	214	214	10,702	2,163,167	This loan shall be repaid in 120 equal installments for 10 years and expires after 10 years after the date of the first disbursement.
Water Rehabilitation Project Loan No. 11/SFR -GU	USD	8,801	8,607	166	0	175	0	0	0	175	175	8,773	1,773,263	Payments shall be paid time per year interest . as charged.
Poor Rural Co. Support Service Loan No. 13/SFR -GY	USD	5,100	1,791	202	0	37	0	37	0	0	37	1,993	402,840	Principal shall be repaid in 80 installments.
CDB Debt Service to EEC Wisco 6-SFR / R	XEU	600	378	0	19	4	19	4	0	0	23	359	85,923	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	USD	591	573	0	74	11	74	11	0	0	85	499	100,862	This loan to be repaid in 32 equal installments each due commencing on the first due date after expiry of 2 years from date of first
Regional Tourism Emergency Programme 15/ SFR - GUY	USD	113	101	0	12	2	12	2	0	0	14	89	17,989	This loan shall be repaid 36 equal installments
Drainage and Irrigation Project 9 SFR - GU	USD	5,050	3,993	728	0	66	0	0	0	66	66	4,721	954,243	Repayment shall commence 10 years after first disbursement.
Third Road Project (Hard Portion) 2 / OR (Equity R)	USD	9,102	3,712	2,298	0	298	0	298	0	0	298	6,010	1,214,785	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) 2 / SFR (USDF)	USD	10,000	4,677	2,979	0	89	0	89	0	0	89	7,656	1,547,487	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	USD	13,990	32	1,969	0	8	0	8	0	0	8	2,001	404,457	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	USD	14,240	93	3,550	0	59	0	59	0	0	59	3,643	736,350	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	USD	4,400	4,400	0	0	44	0	44	0	0	44	4,400	889,360	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	USD	4,400	4,400	0	0	193	0	193	0	0	193	4,400	889,360	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	USD	683	175	245	0	4	0	4	0	0	4	420	84,893	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.
C/F													66,294,882	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.05 4	AMOUNT DIS- BURSED DURING 2005 5	DEBT SERVICE COST DUE & PAYABLE IN 2005		DEBT SERVICE COST PAID IN 2005				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.05 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.05 11	TERMS AND CONDITIONS OF LOAN	
					PAYMENT		DEBT RELIEF								
					PRINCIPAL 6 a	INTEREST b	PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INTEREST b					
B/F															
Reconstruction of Sea Defence (2nd Loan) 4/SFR-GUY - SFR- Portion	USD	3,558	499	1,083	0	13	0	9	0	4	13	1,582	319,765	66,294,882	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 (2nd Loan) 4/SFR-GUY - OCR- Portion	USD	3,792	532	1,215	0	24	0	10	0	14	24	1,747	353,116	62,862	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.
Community Services Enhancement Project - 5/SFR-OR-GUY (OCR Portion)	USD	3,580	0	0	0	0	0	0	0	0	0	0	0	0	
Community Services Enhancement Project - 5/SFR-SFR-GUY (OCR Portion)	USD	10,000	0	0	0	0	0	0	0	0	0	0	0	0	
Natural Disaster Management 17/SFR-GUY	USD	500	0	311	0	1	0	1	0	0	1	311	62,862	62,862	Repayment shall be in 80 equal or approx. equal & consecutive quarterly installments on each due date commencing on the first due date after the expiry of 5 years following the date of disbursement of the loan.
INTER-AMERICAN DEVELOPMENT BANK (IDB)															
Rehabilitation of GEC - Loan No. 163/IC-GY	USD	16,089	407	0	407	38	407	38	0	0	445	0	0	0	Principal repayable in semi-annual installments.
Fisheries Development Project Loan No. 390/SF-GY	USD XEU	12,628	665 359	0 0	443 240	35 19	443 240	18 10	0 0	17 9	478 259	222 119	44,872 28,481	44,872 28,481	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	USD	40,700	6,240	0	1,518	488	1,417	227	101	261	2,006	4,722	954,445	954,445	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.
Abary River Water Control Project Loan No. 536/SF-GY	USD CAD XEU SEK GBP	49,500	13,263 3,830 3,541 2,364 368	0 0 0 0 0	982 284 262 176 28	261 75 69 47 8	491 142 131 88 14	128 37 34 23 4	491 142 131 88 14	133 38 35 24 4	1,243 359 331 223 36	12,281 3,546 3,279 2,188 340	2,482,326 616,236 784,793 56,132 118,369	2,482,326 616,236 784,793 56,132 118,369	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
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	587	0	42	12	42	12	0	0	54	545	110,159	110,159	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.
C/F														72,226,438	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.05 4	AMOUNT DIS- BURSED DURING 2005 5	DEBT SERVICE COST DUE & PAYABLE IN 2005		DEBT SERVICE COST PAID IN 2005				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.05 10 = 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.05 11	TERMS AND CONDITIONS OF LOAN	
					DEBT SERVICE COST DUE & PAYABLE IN 2005		PAYMENT		DEBT RELIEF						
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b					
B/F															
Drainage of Black Bush Polder Loan No. 559/SF-GY	USD CAD DKK XEU JPK	7,200	1,502 79 2,233 204 38,463	0 0 0 0 0	108 6 160 14 2,748	29 2 44 4 756	54 3 80 7 1,374	14 1 22 2 371	54 3 80 7 1,374	15 1 22 2 385	137 8 204 18 3,504	1,394 73 2,073 190 35,715	72,226,438		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	USD	1,600	827	0	53	16	53	16	0	0	69	774	156,447		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.	USD JPK SFR XEU	27,900	20,439 62,573 14 845	0 0 0 0	834 2,554 0 34	404 1,239 0 16	417 1,277 0 17	200 613 0 8	417 1,277 0 17	204 626 0 8	1,238 3,793 0 50	19,605 60,019 14 811	3,962,707		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.
Financing for Primary Education Improvement Programme Loan No. 827/SF-GY.	USD JPK XEU CAD SEK SFR	46,400	20,094 484,039 7,866 2,966 20,138 4,002	0 0 0 0 0 0	788 18,982 308 116 790 157	398 9,585 156 59 398 79	394 9,491 29 0 395 0	197 4,745 77 29 197 39	394 9,491 279 116 395 157	201 4,840 79 30 201 40	1,186 28,567 464 175 1,188 236	19,306 465,057 1,808,924 495,282 496,359 602,512	3,902,270		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.
Supplementary Financing for the Guyana Electricity Corporation Loan No. 853/SF-GY	USD GBP SFR	15,500	12,381 150 1,262	0 0 0	468 6 48	245 3 25	234 3 24	121 2 12	234 3 24	124 2 13	713 10 73	11,913 143 1,214	2,407,943		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.
Agriculture Sector Hybrid Programme Loan No. 877/SF-GY	USD XEU XEU JPK	22,000	11,907 4,400 526 226,000	0 0 0 0	432 160 20 8,218	333 87 10 4,479	216 80 10 4,109	117 43 5 2,219	216 80 10 4,109	216 44 5 2,260	765 247 30 12,697	11,475 4,240 506 217,782	2,319,411		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
Deferred Road Maintenance Loan No. 890/SF-GY	USD XEU	23,400	10,010 10,175	0 0	352 358	198 202	176 179	99 101	176 179	99 101	550 560	9,658 9,817	1,952,146		This loan shall be completely repaid in 60 equal semi-annual installments. Beginning 2003/9/9 and ending
Remedial Maintenance Project for Georgetown Sewerage & Water Supply - Loan No. 909/SF-GY	USD XEU SEK JPK	13,500	8,835 1,540 15,150 49,322	0 0 0 0	300 52 514 1,672	175 30 300 977	150 26 257 836	87 15 149 486	150 26 257 836	88 15 151 491	475 82 814 2,649	8,535 1,488 14,636 47,650	1,725,157		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.
Social Impact Amelioration Programme Loan No. 912/SF-GY	USD JPK XEU XEU CAD	13,500	8,177 89,903 1,482 1,030 1,503	0 0 0 0 0	278 3,048 50 34 50	162 1,781 30 20 30	139 1,524 25 17 25	80 877 15 10 15	139 1,524 25 17 25	82 904 15 10 15	440 4,829 80 54 80	7,899 86,855 1,432 996 1,453	1,596,604		This loan shall be completely repaid in semi-annual installments. Beginning 204/8/14 & 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.
Financial Sector Programme IDB Loan No. 956/SF - GY	USD XEU	38,000	32,000 4,621	0 0	0 0	319 46	0 0	161 23	0 0	158 23	319 46	32,000 4,621	6,468,075		This loan shall be repaid in 60 semi-annually equal installments commencing 6 months after the 10 anniversary of the loan.
C/F													108,750,381		

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.05 4	AMOUNT DIS- BURSED DURING 2005 5	DEBT SERVICE COST DUE & PAYABLE IN 2005		DEBT SERVICE COST PAID IN 2005				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.05 10 = 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.05 11	TERMS AND CONDITIONS OF LOAN
					PAYMENT		DEBT RELIEF							
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9				
B/F					a	b	a	b	a	b				
					'000	'000	'000	'000	'000	'000	'000	'000	'000	
Agriculture Sector Hybrid Loan No. 965/ SF - GY	USD JPK XEU	34,000	22,000 682,920 4,698	0 0 0	0 0 0	220 6,822 47	0 0 0	109 3,387 23	0 0 0	111 3,435 24	220 6,822 47	22,000 682,920 4,698	4,446,801 1,218,876 1,124,415	This loan shall be completely repaid in 6 semi-annual installments starting 2007/02/09 & ending 2036/08/09
Agriculture Sector Programme Loan No. 966/SF-GY	USD GBP	4,100	3,349 95	0 0	0 0	34 44	0 0	16 44	0 0	18 0	34 44	3,349 95	676,924 33,074	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.
Social Impact Amelioration Programme Loan No. 985/SF-GY	USD CAD JPK XEU SFR	17,000	11,379 2,051 103,524 1,644 2,440	0 0 0 0 0	0 0 0 0 0	113 20 1,035 17 24	0 0 0 0 0	57 10 522 9 12	0 0 0 0 0	56 10 513 8 12	113 20 1,035 17 24	11,379 2,051 103,524 1,644 2,440	2,300,007 356,430 184,770 393,473 382,348	Loan shall be repaid semi-annually commencing 16-11-2007.
Electricity Sector Programme Loan No. 986/SF-GY	USD	45,000	45,000	0	0	449	0	344	0	105	449	45,000	9,095,730	Loan shall be repaid semi-annually in 60 installments.
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD JPK	41,000	22,270 507,901	1,081 0	0 0	296 5,097	0 0	151 2,560	0 0	145 2,537	296 5,097	23,351 507,901	4,719,876 906,502	Principal repayment commencing 18/09/2008 and ending 18/03/2038.
Urban Development Programme Loan No. 1021/SF-GY	USD CAD DKK XEU	20,000	7,632 4,092 2,407 2,087	870 100 2,110 333	0 0 0 0	91 41 28 21	0 0 0 0	57 21 16 11	0 0 0 0	34 20 12 10	91 41 28 21	8,502 4,192 4,517 2,420	1,718,487 728,500 147,055 579,200	Loan to be repaid in 60 equal semi-annual installments.
Transportation - Loan No. 1042- 1 /SF-GY	USD XEU	20,200	7,202 0	0 9,949	0 0	109 44	0 0	40 44	0 0	69 0	109 44	7,202 9,949	1,455,721 2,381,184	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	USD	9,800	7,518	1,947	0	44	0	4	0	40	44	9,465	1,913,135	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	USD XEU	27,000	13,428 2,755	1,634 1,887	0 0	95 109	0 0	95 109	0 0	0 0	95 109	15,062 4,642	3,044,442 1,111,012	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	USD XEU	27,000	245 1,187	1,086 12	0 0	62 113	0 0	62 106	0 0	0 7	62 113	1,331 1,199	269,031 286,967	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	USD	900	504	382	0	8	0	5	0	3	8	886	179,085	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.
Social Impact Amelioration Program Simap111- Loan No.1085	USD	20,000	4,039	3,023	0	119	0	119	0	0	119	7,062	1,427,423	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15
Mahaica- Rosignol Road Rehabilitation Project Loan No.1094	USD XEU CAD	40,000	11,079 3,465 5,710	4,601 1,576 3,675	0 0 0	109 17 26	0 0 0	77 0 0	0 0 0	32 17 26	109 17 26	15,680 5,041 9,385	3,169,357 1,206,508 1,630,956	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15
Basic Education Access Management Support Loan No. 1107	USD CAD JPK	33,500	4,570 0 0	3,491 2,561 39,575	0 0 0	144 0 0	0 0 0	129 0 0	0 0 0	15 0 0	144 0 0	8,061 2,561 39,575	1,629,348 445,059 70,633	This loan shall be completely by 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25
C/F													157,982,710	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.05 4	AMOUNT DIS- BURSED DURING 2005 5	DEBT SERVICE COST DUE & PAYABLE IN 2005		DEBT SERVICE COST PAID IN 2005				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.05 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.05 11	TERMS AND CONDITIONS OF LOAN	
					DEBT SERVICE COST		PAYMENT		DEBT RELIEF						
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9					
a	b	a	b	a	b										
B/F															
Unservd Areas Electrification Program Loan No.1103	USD XEU	34,400	2,054 0	1,823 1,565	0 0	198 0	0 0	127 0	0 0	71 0	198 0	3,877 1,565	783,648 374,566	157,982,710	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on March3 , 2013 & last installment September 3, 2042.
Basic Nutrition Program Loan No. 1120 SF-GY	USD	5,000	638	426	0	28	0	28	0	0	28	1,064	215,063	This loan shall be 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 & Financial Management Program Loan No. 1550/SF-GY	USD	15,000	5,036	76	0	53	0	53	0	0	53	5,112	1,033,275	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.	
Fiscal & Financial Management Program Loan No. 1551/SF-GY	USD CAD GBP	13,000	654 0 0	290 1,499 119	0 0 0	14 0 0	0 0 0	0 0 0	14 0 0	0 0 0	14 0 0	944 1,499 119	190,808 260,501 41,429	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.	
Fiscal & Financial Management Program Loan No. 1544/SF-GY	USD	1,150	115	147	0	0	0	0	0	0	0	262	52,957	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 and Execution Georgetown Solid Waste Management Program 1487/SF-GY	USD	1,500	640	482	0	0	0	0	0	0	0	1,122	226,787	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	USD	350	104	117	0	0	0	0	0	0	0	221	44,670	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	USD	22,500	517	406	0	29	0	29	0	0	29	923	186,564	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	USD	3,450	96	229	0	14	0	14	0	0	14	325	65,691	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	
Health Sector Programme Loan No.1548/SF-GY	USD	23,000	0	6	0	56	0	56	0	0	56	6	1,213	The loan shall be completely repaid by the borrower by means of semi-annual consecutive , and, insofar as possible equal installments no later than May 27,2045.	
Public Management Modernisation Program Loan No.1604/SF-GY	USD	5,000	0	133	0	0	0	0	0	0	0	133	26,883	The loan shall be repaid semiannual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.	
C/F													161,486,765		

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					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF						
							PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b					
a	b	a	b	a	b	a	b	a	b						
B/F															
New Amsterdam Road Project Loan No.1554/SF-GY	USD	37,300	0	21	0	88	0	88	0	0	88	21	4,245	161,486,765	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.
Competitiveness Program Loan No. 1649/SF-GY	USD	800	0	190	0	0	0	0	0	0	0	190	38,404	The borrower shall pay on the undisbursed balance of the financing which is not in the currency of the borrower's country a credit fee of 1/2 of 1% per annum, which shall begin to accrue twelve(12) months after the date of the Resolution of the Board of Executive Directors approving the financing.	
Citizen Security Program Loan No. 1653/SF-GY	USD	1,000	0	50	0	0	0	0	0	0	0	50	10,106	The borrower shall pay on the undisbursed balance of the financing which is not in the currency of the borrower's country a credit fee of 1/2 of 1% per annum, which shall begin to accrue twelve(12) months after the date of the Resolution of the Board of Executive Directors approving the financing.	
United States Agency for Int. Dev.															
PI 480 for 1999	USD	7,000	1,203	0	48	30	48	30	0	0	78	1,155	233,457		
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	31,500	22,723	0	575	165	182	52	392	114	740	22,148	5,300,880	Principal repayment in 60 semi-annual installment on 1 March & 1 Sept. ending 1 March 2030.	
GAIBANK - Global Loan -70772	XEU	4,000	0	0	4,000	0	0	0	0	0	0	0	0	0	This loan is due semi-annually. Final due date March 2004
Rose Hall Water Supply Project 7.1035	XEU	9,200	6,923	0	629	140	629	140	0	0	769	6,294	1,506,400	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.	
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT															
East Bank Essequibo Development Project 190 OC - GY	SDR	4,844	629	0	315	33	0	0	315	33	348	314	91,664	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	SDR	7,300	3,062	954	0	39	0	0	0	39	39	4,016	1,172,362	Principal payment shall be made semi-annually on 1 April and 1 October commencing 1/4/2007 and ending 1 /10/2036.	
OPEC Fund for International Development 716pg	USD	18,226	15,188	0	759	228	759	228	0	0	987	14,429	2,916,495	Principal repayment shall be made semi-annually commencing 2001/02/16.	
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT															
PL 480 for 1999	USD	7,000	1,203	0	48	30	48	30	0	0	78	1,155	233,457		
C/F														172,994,235	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.05 4	AMOUNT DIS- BURSED DURING 2005 5	DEBT SERVICE COST DUE & PAYABLE IN 2005		DEBT SERVICE COST PAID IN 2005				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.05 10 = 4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.05 11	TERMS AND CONDITIONS OF LOAN
							PAYMENT		DEBT RELIEF					
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9				
B/F					a	b	a	b	a	b				
Paris Club Creditors														
Naples Terms														
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	176,944	175,872	0	0	3,359	0	0	123,251	0	123,251	55,980	11,315,088	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/11/2002 and ending
Guyana and Japan	USD	1,208	486	0	486	88	0	0	0	0	0	574	116,021	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	0	0	0	0	0	0	0	323	112,451	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	USD GBP	2,685 21	2,685 21	0 0	0 21	1	0	1	0	0	1	2,685 21	542,712 7,311	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														
2nd Economic and Technical Agreement	CNY	20,000	20,000	0	0	0	0	0	0	0	0	20,000	500,718	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	CNY	20,000	19,058	0	0	0	0	0	0	0	0	19,058	477,134	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	CNY	20,000	20,000	0	0	0	0	0	0	0	0	20,000	500,718	10 annual installments commencing 2000/7/1 ending on 2010/6/30. Due date 1 July of every year.
CHINA Commodity Loan Agreement	GBP	620	609	0	0	0	0	0	0	0	0	609	212,020	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	CNY	28,080	25,365	0	0	0	0	0	0	0	0	25,365	635,036	10 annual installments commencing 2004/01/01 and ending on 2013/12/31.
Programme of Economic Co-operation 1992	CNY	22,748	28,801	0	8,321	0	0	0	0	0	0	28,801	721,059	10 installments commencing 2007/01/01 and ending 2012/07/01.
Venezuela Low Cost Housing Investment Fund	USD	2,765	161	0	161	5	161	5	0	0	166	0	0	Principal shall be repaid semi-annually in June and December .
Venezuela Emergency Assistance	USD	15,000	12,500	0	12,500	0	0	0	0	0	0	12,500	2,526,592	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	USD	1,175	588	0	588	494	0	0	0	0	0	1,082	218,702	6 principal repayments of the loan shall be paid 21/6 and 21/12. Yearly beginning 83/12/21.
United Arab Emirates Economic Co-operation	UAE	19,840	11,904	0	11,904	11,428	0	0	0	0	0	23,332	1,283,939	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													192,163,735	

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b				
B/F													192,163,735	
Argentina	USD	6,783	4,515	0	4,515	6,637	0	0	0	0	0	11,152	2,254,124	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	10,180	10,180	0	10,180	42,781	0	0	0	0	0	52,961	10,704,866	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	10,000	10,000	0	10,000	16,082	0	0	0	0	0	26,082	5,271,885	Repayable 1981 to 1993 at varying interest rates.
	USD	5,000	5,000	0	5,000	6,000	0	0	0	0	0	11,000	2,223,401	
Russia	USD	278	278	0	0	16	0	16	0	0	16	278	56,191	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
China Aero-Technology Import and Export Corporation CATIC	USD	2,122	922	0	300	0	300	0	0	0	300	622	125,723	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. and construct. of drainage and irrigation facilities in Mahaica.	XEU	3,305	25	66	0	1	0	1	0	0	1	91	21,780	Interest starts accruing on the 23/04/20004. Principal repayment starts on 23rd April, 2015. Final due date 23 April 2032.
Export Import Bank of China The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	CNY	270,000	0	76,630	0	1,492	0	1,492	0	0	1,492	76,630	1,918,501	Maturity period will be 240 months. Grace period 60 months and repayments 180 months will there be any disbursements. Ending January 26 2035
Exim Bank of India Construction of Cricket Stadium	USD	19,000	0	12,010	0	103	0	103	0	0	103	12,010	2,427,549	40 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2029. Interest rate 1,75 % 5 years grace period.
GRAND TOTAL													217,167,756	

ANALYSIS OF PUBLIC DEBT
BY CURENCIES AS AT 31 DECEMBER 2005

NO.	DESCRIPTION	RATE AT 31-12-05	NO. OF UNITS OF CURRENCY	G\$ '000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	202.12734	637,809	128,918,637
2	JAPANESE YEN (JPK)	1.78480	2,246,998	4,010,442
3	POUND STERLING (GBP)	348.14413	1,956	680,970
4	SPECIAL DRAWING RIGHTS (SDR)	291.92280	162,097	47,319,810
5	CANADIAN DOLLAR (CAD)	173.78329	27,610	4,798,157
6	EUROPEAN CURRENCY UNITS (XEU)	239.33898	96,401	23,072,517
7	YUAN RENMINBIS (CNY)	25.03590	189,854	4,753,166
8	UAE DIRHAMS (AED)	55.02910	23,332	1,283,939
9	SWEDISH KRONA (SEK)	25.65430	36,172	927,967
10	DANISH KRONES (DKK)	32.55600	6,907	224,864
11	SWISS FRANCS (SFR)	156.70000	7,513	1,177,287
	GRAND TOTAL			217,167,756

STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2005

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2005 (3)	AMOUNT OF LOAN AT 31 - 12 - 05 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-04 (5)	AMOUNT REPAID IN 2005 (6)	AMOUNT REPAID AT 12/31/2005 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2004 (8)=(2)-(5)	AMOUNT OUT- STANDING 12/31/2005 (9)=(4)-(7)
	G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000
Non Interest Bearing Debenture ID 31/12/92 (81st Issue)	5,347,332	0	5,347,332	0	0	0	5,347,332	5,347,332
Non Interest Bearing Debenture ID 31/12/92 (83rd Issue)	3,079,281	0	3,079,281	0	0	0	3,079,281	3,079,281
Non Interest Bearing Debenture ID 31/12/94 (85th Issue)	3,782,534	0	3,782,534	0	0	0	3,782,534	3,782,534
Non Interest Bearing Debenture ID 31/12/94 (86th Issue)	4,447,054	0	4,447,054	0	0	0	4,447,054	4,447,054
Non Interest Bearing Debenture ID 29/12/95 (87th Issue)	7,879,468	0	7,879,468	0	0	0	7,879,468	7,879,468
Non Interest Bearing Debenture ID 31/12/96 (88th Issue)	74,496	0	74,496	0	0	0	74,496	74,496
Non Interest Bearing Debenture ID 31/12/96 (89th Issue)	2,264,300	0	2,264,300	0	0	0	2,264,300	2,264,300
Non Interest Bearing Debenture ID 31/12/96 (90th Issue)	197,100	0	197,100	0	0	0	197,100	197,100
Non Interest Bearing Debenture ID 31/12/96 (91th Issue)	2,857,509	0	2,857,509	0	0	0	2,857,509	2,857,509
Non Interest Bearing Debenture ID 31/12/01 (94th Issue)	14,851,975	0	14,851,975	0	0	0	14,851,975	14,851,975
Non Interest Bearing Debenture ID 31/12/02 (95th Issue)	2,566,705	0	2,566,705	0	0	0	2,566,705	2,566,705
Non Interest Bearing Debenture ID 31/12/03 (96th Issue)	1,697,038	0	1,697,038	0	0	0	1,697,038	1,697,038
TOTAL	49,044,792	0	49,044,792	0	0	0	49,044,792	49,044,792

STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
VARIABLE INTEREST RATES DEBENTURES

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 31-12-04 4	LOAN MADE IN 2005 5	AMOUNT OF LOAN 31-12-05 (6)=(4)+(5)	AMOUNT REPAID AT 31-12-04 7	AMOUNT REPAID IN 2005 8	AMOUNT REPAID AT 31-12-05 (9)=(7)+(8)	AMOUNT OUT- STANDING AT 31-12-04 (10)=(4)-(7)	AMOUNT OUT- STANDING AT 31-12-05 (11)=(6)-(9)
			G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000	G\$' 000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	0	2,835,122	0	0	0	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	0	927,449	0	0	0	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	0	135,966	0	0	0	135,966	135,966
TOTAL			3,898,537	0	3,898,537	0	0	0	3,898,537	3,898,537

STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES

DESCRIPTION 1	AUTH-ORITY 2	DATE OF FIRST INSTAL-MENT 3	DATE OF FINAL INSTAL-MENT 4	DUE DATE OF INSTAL-MENT 5	AMOUNT OF LOAN 31-12-04 6	LOAN MADE IN 2005 7	AMOUNT OF LOAN 31-12-05 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-04 9	AMOUNT RE-PAID IN 2005 10	AMOUNT RE-PAID AT 31-12-05 (11)=(9)+(10)	AMOUNT OUT-STANDING AT 31-12-04 (12)=(6)-(9)	AMOUNT OUT-STANDING AT 31-12-05 (13)=(8)-(11)
Government of Guyana debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	G\$ '000 3,485	G\$ '000 0	G\$ '000 3,485	G\$ '000 1,405	G\$ '000 0	G\$ '000 1,405	G\$ '000 2,080	G\$ '000 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 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF LOAN 4	AMOUNT OF LOAN 31-12-04 5	LOAN MADE IN 2005 6	AMOUNT OF LOAN 31-12-05 (7)=(5)+(6) 7	AMOUNT RE-PAID AT 31-12-04 8	AMOUNT RE-PAID IN 2005 9	AMOUNT RE-PAID AT 31-12-05 (10)=(8)+(9) 10	AMOUNT OUT- STANDING AT 31-12-04 (11)=(5)-(8) 11	AMOUNT OUT- STANDING AT 31-12-05 (12)=(7)-(10) 12	GUYANA DOLLAR EQUIVALENT 13
				\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	1/12/2025	4,000	4,000	0	4,000	425	85	510	3,575	3,490	705,424
Guymine Bonds- Domestic B3/6/11	USD EURO	May-06 May-06	20,089 3,928	20,089 3,928	0 0	20,089 3,928	0 0	0 0	0 0	20,089 3,928	20,089 3,928	4,060,536 940,124
TOTAL			28,017	28,017	0	28,017	425	85	510	27,592	27,507	5,706,084

STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2005

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>90 Days</u>	G\$ `000	G\$ `000
28/10/05	552	Treasury Bill issued in 2005	30,758	31,050
23/12/05	553	Treasury Bill issued in 2005	1,685,158	1,701,000
		Sub-total	1,715,916	1,732,050
25/11/05	K66	Treasury Bill issued in 2005	577,274	583,300
23/12/05	K67	Treasury Bill issued in 2005	444,532	449,150
		Sub-total	1,021,806	1,032,450
		TOTAL		2,764,500
		<u>182 - 365 Days</u>		
182	22/07/05	Treasury Bill # A175	1,960,588	2,000,000
	09/09/05	Treasury Bill # A176	1,961,150	2,000,000
	11/11/05	Treasury Bill # A177	1,961,153	2,000,000
	09/12/05	Treasury Bill # A178	1,722,379	1,756,000
	16/12/05	Treasury Bill # A179	138,299	141,000
		Sub-total	7,743,569	7,897,000
365	14/01/05	Treasury Bill # B 232	1,438,364	1,500,000
	20/01/05	Treasury Bill # B 233	959,186	1,000,000
	04/02/05	Treasury Bill # B 234	3,834,462	4,000,000
	11/02/05	Treasury Bill # B 235	1,437,349	1,500,000
	25/02/05	Treasury Bill # B 236	1,916,809	2,000,000
	11/03/05	Treasury Bill # B 237	2,875,254	3,000,000
	21/04/05	Treasury Bill # B 238	2,397,388	2,500,000
	06/05/05	Treasury Bill # B 239	2,396,552	2,500,000
	17/06/05	Treasury Bill # B 240	1,789,903	1,868,000
	12/08/05	Treasury Bill # B 241	2,397,006	2,500,000
	26/08/05	Treasury Bill # B 242	1,439,700	1,500,000
	02/09/05	Treasury Bill # B 243	3,361,456	3,500,000
	14/10/05	Treasury Bill # B 244	2,401,152	2,500,000
	18/11/05	Treasury Bill # B 245	3,841,822	4,000,000
	02/12/05	Treasury Bill # B 246	1,921,314	2,000,000
	09/12/05	Treasury Bill # B 247	1,899,990	1,977,900
	23/12/05	Treasury Bill # B 248	1,341,243	1,400,000
		Sub-total	37,648,950	39,245,900
		Grand Total		47,142,900

STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 2005

DESCRIPTION	AMOUNT OF LOAN (1)	AMOUNT OUTSTANDING AT 1.1.2005 (2)	LOANS MADE DURING 2005 (3)	TOTAL (2)+(3)=(4)	AMOUNT REPAID DURING 2005 (5)	AMOUNT WRITTEN OFF DURING 2005 (6)	TOTAL (5)+(6)=(7)	BALANCE OUTSTANDING AT 31.12.2005 (4)-(7)
	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
<u>PUBLIC CORPORATIONS AND BOARDS</u>								
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 Ham and Bacon Factory	75	75	-	75	-	-	-	75
Milk Pasteurization Plant	25	25	-	25	-	-	-	25
Guyana Rice Corporation	20	20	-	20	-	-	-	20
Guyana Airways Corporation	2,927	2,927	-	2,927	-	-	-	2,927
Guyana Mortgage Finance Bank for Guyana Credit Corporation	438,930	438,930	-	438,930	-	-	-	438,930
Guyana Electricity Corporation	16,013	12,839	-	12,839	-	-	-	12,839
Guyana Development Corporation	9,901	9,901	-	9,901	-	-	-	9,901
Guyana Farmers Development Corp. Ltd.	70	70	-	70	-	-	-	70
Linmine	185	185	-	185	-	-	-	185
Mards Rice Milling Company Limited	5,665,853	5,665,853	-	5,665,853	-	-	-	5,665,853
Guyana Broadcasting Corporation	500,000	500,000	-	500,000	-	-	-	500,000
	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. DR. A. SINGH
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 2005

Agency No.	Description	Wages and Salaries	Employment Overhead Expenses	Total Expenditure
		\$'000	\$'000	\$'000
01	Office of the President	2,509	500	3,009
07	Parliament Office	87,726	68,404	156,130
08	Office of the Auditor General	397	372	769
09	Public and Police Service Commission	8,903	687	9,590
10	Teaching Service Commission	5,568	246	5,814
11	Elections Commission	20,611	11,190	31,801
51	Ministry of Home Affairs	10,115	4,157	14,272
55	Supreme Court of Judicature	113,193	53,719	166,912
57	Office of the Ombudsman	0	0	0
58	Public Service Appellate Tribunal	2,790	435	3,225
	Sub-total	251,812	139,710	391,522
03	Ministry of Finance			
	Pension and Gratuities	-	-	1,532,169
	Payments to Dependent's Pension Fund	-	-	10,500
	Sub-total	0	0	1,542,669
90	Public Debt			
	Internal Principal	-	-	17,181
	Internal Interest	-	-	2,917,179
	External Principal	-	-	2,137,324
	External Interest	-	-	1,435,884
	Sub-total	0	0	6,507,568
	GRAND TOTAL			8,441,759

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

R E C E I P T S (Replenishment)

=====

		Amount \$'000
24/03/2005	Replenishment by Financial Paper No. 4/2004	1,458,826
12/05/2005	Replenishment by Financial Paper No. 1/2005	1,376,752
07/07/2005	Replenishment by Financial Paper No. 2/2005	722,501
07/07/2005	Replenishment by Financial Paper No. 4/2005	970,605
22/12/2005	Replenishment by Financial Paper No. 6/2005	1,327,228
	TOTAL RECEIPTS	5,855,912

=====

P A Y M E N T S (Drawing Rights)

=====

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
1	30/03/2005	Accountant General	370,000
2	23/03/2005	Guyana Defence Force	1,345
3	23/03/2005	Guyana Defence Force	5,408
4	04/04/2005	Accountant General	1,000,000
5	25/04/2005	Guyana Defence Force	7,745
6	18/04/2005	Guyana Defence Force	1,448
7	17/05/2005	Ministry of Finance	200,000
8	23/05/2005	Guyana Defence Force	41,251
9	25/05/2005	Public Service Ministry	5,000
10	01/06/2005	Ministry of Legal Affairs	2,756
11	15/06/2005	Ministry of Finance	64,301
12	21/06/2005	Ministry of Finance	400,000
13	17/06/2005	Ministry of Public Works & Communication	56,700
14	06/07/2005	Office of the President	2,306
15	04/08/2005	Ministry of Public Works & Communication	217,382
16	04/08/2005	Ministry of Public Works & Communication	194,907
17	04/08/2005	Ministry of Public Works & Communication	37,857
18	04/08/2005	Ministry of Home Affairs	46,100
19	26/07/2005	Office of the President	1,619
20	11/08/2005	Ministry of Home Affairs	2,400
21	15/08/2005	Ministry of Education	33,000
22	05/09/2005	Ministry of Health	8,048
23	14/09/2005	Ministry of Public Works & Communication	75,000
24	28/09/2005	Region 9 - Upper Takatu/Upper Essequibo	15,000
25	26/09/2005	Guyana Defence Force	46,000
26	05/10/2005	Ministry of Public Works & Communication	10,000
27	05/10/2005	Ministry of Public Works & Communication	13,300
28	05/10/2005	Ministry of Public Works & Communication	10,700
29		Cancelled	0
30	07/10/2005	Guyana Elections Commission	108,481
31	06/10/2005	Ministry of Health	82,106
32	17/10/2005	Ministry of Public Works & Communication	10,000
33	18/10/2005	Ministry of Public Works & Communication	200,000
34	21/10/2005	Office of the President	30,000
35	21/10/2005	Ministry of Health	23,592
36	2/11/2005	Ministry of Public Works & Communication	55,000
37		Cancelled	0
		C/F	3,378,752

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		B/F	3,378,752
38	02/11/2005	Region 1 - Barima/Waini	5
39	02/11/2005	Region 1 - Barima/Waini	406
40	02/11/2005	Region 1 - Barima/Waini	16
41	02/11/2005	Region 1 - Barima/Waini	33
42	02/11/2005	Region 1 - Barima/Waini	792
43	02/11/2005	Region 1 - Barima/Waini	772
44	02/11/2005	Region 1 - Barima/Waini	147
45	02/11/2005	Region 1 - Barima/Waini	6
46	02/11/2005	Region 1 - Barima/Waini	8
47	02/11/2005	Region 1 - Barima/Waini	123
48	02/11/2005	Region 1 - Barima/Waini	19
49	02/11/2005	Region 1 - Barima/Waini	933
50	02/11/2005	Region 1 - Barima/Waini	256
51	02/11/2005	Region 1 - Barima/Waini	165
52	02/11/2005	Region 1 - Barima/Waini	3,622
53	02/11/2005	Region 1 - Barima/Waini	1,865
54	02/11/2005	Region 1 - Barima/Waini	324
55	02/11/2005	Region 1 - Barima/Waini	4,992
56	02/11/2005	Region 1 - Barima/Waini	146
57	02/11/2005	Region 1 - Barima/Waini	544
58	02/11/2005	Region 1 - Barima/Waini	2,126
59	02/11/2005	Region 1 - Barima/Waini	3,707
60	02/11/2005	Region 1 - Barima/Waini	499
61		Cancelled	0
62		Cancelled	0
63	31/10/2005	Region 1 - Barima/Waini	115
64	31/10/2005	Region 1 - Barima/Waini	18
65	31/10/2005	Region 1 - Barima/Waini	15
66	31/10/2005	Region 1 - Barima/Waini	1,920
67	31/10/2005	Region 1 - Barima/Waini	38
68	31/10/2005	Region 1 - Barima/Waini	250
69	31/10/2005	Region 1 - Barima/Waini	431
70	31/10/2005	Region 1 - Barima/Waini	4
71	31/10/2005	Region 1 - Barima/Waini	60
72	31/10/2005	Region 1 - Barima/Waini	274
73	31/10/2005	Region 1 - Barima/Waini	6
74	06/10/2005	Guyana Defence Force	30,760
75	06/10/2005	Guyana Defence Force	11,242
76	6/10/2005	Guyana Defence Force	41,232
77	27/10/2005	Office of the President	30,000
78	08/11/2005	Ministry of Finance	5,200
79	13/10/2005	Region 1 - Barima/Waini	8,000
80	16/11/2005	Parliament Office	13,500
81	25/11/2005	Region 9 - Upper Takatu/Upper Essequibo	5,000
82	10/11/2005	Ministry of Agriculture	8,500
83	17/11/2005	Ministry of Public Works & Communication	35,800
84	24/11/2005	Ministry of Home Affairs - Police	20,000
85	24/11/2005	Ministry of Home Affairs - Police	24,797
86	06/12/2005	Guyana Elections Commission	9,332
87	06/12/2005	Guyana Elections Commission	168,804
88	06/12/2005	Ministry of Labour Human Services & Social Sec	6,123
89	23/11/2005	Ministry of Amerindian Affairs	2,000
90	02/12/2005	Region 6 - East Berbice/Corentyne	3,907
91	02/12/2005	Ministry of Home Affairs	18,000
92	02/12/2005	Ministry of Home Affairs - Police	26,000
93	12/12/2005	Ministry of Finance	475,000
94	07/12/2005	Region 9 - Upper Takatu/Upper Essequibo	800
95		Cancelled	0
96	09/12/2005	Ministry of Public Works & Communication	50,000
97	11/11/2005	Ministry of Legal Affairs	4,145
98	22/12/2005	Ministry of Home Affairs	1,400
		C/F	4,402,931

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		B/F	4,402,931
99	22/12/2005	Ministry of Health	3,414
100	22/12/2005	Parliament Office	4,143
101	22/12/2005	Ministry of Public Works & Communication	45,744
102	29/12/2005	Ministry of Public Works & Communication	120,000
103	30/12/2005	Ministry of Finance	89,788
104	30/12/2005	Ministry of Public Works & Communication	3,291
105	29/12/2005	Office of the President	1,200
106	22/12/2005	Ministry of Home Affairs	2,000
107	29/12/2005	Region 7 - Cuyuni/Mazaruni	1,720
108	30/12/2005	Office of the President	9,035
109	16/12/2005	Guyana Defence Force	6,800
110	12/12/2005	Guyana Defence Force	20,000
111	31/12/2005	Ministry of Finance	10,577
112	16/12/2005	Guyana Defence Force	3,020
113	31/12/2005	Ministry of Finance	60,000
114	31/12/2005	Ministry of Finance	60,000
115	30/12/2005	Ministry of Agriculture	423,861
116	31/12/2005	Parliament Office	6,523
117	30/12/2005	Ministry of Public Works & Communication	51,814
118	31/12/2005	Ministry of Finance	43,869
119	31/12/2005	Ministry of Finance	20,000
120	31/12/2005	Ministry of Finance	25,000
121	30/12/2005	Ministry of Housing & Water	450,000
		TOTAL PAYMENTS	5,864,730
		SUMMARY	
		Opening Balance - 01 January 2005	1,458,826
		Add: Payments (Drawing Rights) authorized in 2005	5,864,730
		Less: Replenishments in 2005	-5,855,912
		Balance outstanding at 31 December 2005	1,467,644
		Capital	607,498
		Current	860,146
			1,467,644

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF BALANCES HELD ON DEPOSIT BY THE ACCOUNTANT GENERAL
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2005

<u>Type of Deposit</u>	<u>Amount</u>
	\$'000
Dependents Pension Fund	573,951
Sugar Industry Welfare Committee	50,691
Sugar Industry Welfare Labour Fund	1,262,485
Sugar Industry Rehabilitation Fund	61,325
Sugar Industry Price Stabilization Fund	11,719
Miscellaneous	1,025,214
Total	----- 2,985,385 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF OUTSTANDING ADVANCES
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2005

<u>Type of Advance</u>	<u>Amount</u>
	\$'000
Personal	4,294
Auto Advance	113,740
Guyana Gold Board	1,527,749
Imprest & Cash on Hand	983,454
Deposit Fund Advance Warrants	125,167
Crown Agents	152,238
Statutory and Other Bodies	1,554,456

Total	4,461,098
	=====

HON. DR. A. SINGH
MINISTER OF FINANCE

STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2005

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2005
		G\$`000
Guyana Transport Services Ltd.	Bank of India	43,862
Guyana Telecommunications Corporation	ITT World Comm. Inc.	134,415
Guyana National Co-operative Bank	Banco Nacional de Cuba	318,755 362,616
TOTAL		----- 859,648 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - REVENUE
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Reporting Object Group	Description	Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance
		\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>				
500	Customs and Trade Taxes	23,368,058	25,826,616	2,458,558
510	Internal Revenue	25,603,396	27,239,459	1,636,063
520	Stamp Duties	263,700	185,822	-77,878
525	Other Tax Revenues	212,020	4,384,338	4,172,318
530	Fees and Fines	424,000	367,799	-56,201
540	Interest	24,600	12,638	-11,962
545	Rents and Royalties	406,200	538,776	132,576
555	Dividends and Transfers	924,400	945,000	20,600
560	Miscellaneous Receipts	550,500	1,721,014	1,170,514
	Sub-total	51,776,874	61,221,462	9,444,588
<u>CAPITAL REVENUE</u>				
565	Sale of Assets	0	7,350	7,350
570	Miscellaneous Capital Revenue	2,623,468	3,747,110	1,123,642
575	External Grants	6,090,152	4,913,100	-1,177,052
580	External Loans	20,000,948	11,890,681	-8,110,267
	Sub-total	28,714,568	20,558,241	-8,156,327
	GRAND TOTAL	80,491,442	81,779,703	1,288,261

HON. DR. A. SINGH
MINISTER OF FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Agency No.	Description	Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
		\$'000	\$'000	\$'000
01	Office of the President			
	1 Head Office Administration	1,042,236	1,039,103	-3,133
	2 Presidential Advisory	136,127	137,366	1,239
	3 Amerindian Development	133,339	133,326	-13
	4 Public Policy and Planning	629	0	-629
02	Office of the Prime Minister	48,229	47,753	-476
03	Ministry of Finance			
	1 Ministry Administration	8,167,271	10,226,995	2,059,724
	2 Accountant General's Department	1,651,117	3,625,488	1,974,371
04	Ministry of Foreign Affairs			
	1 Ministry Administration	505,618	505,482	-136
	2 Foreign Relations	1,162,214	1,162,209	-5
	3 Foreign Trade and International	67,693	40,041	-27,652
07	Parliament Office	142,738	154,391	11,653
08	Office of the Auditor General	142,250	138,270	-3,980
09	Public Police Service Commission	28,140	28,116	-24
10	Teaching Service Commission	37,836	35,969	-1,867
11	Elections Commission			
	1 Elections Commission	616,350	349,330	-267,020
	2 Elections Administration	493,040	153,741	-339,299
13	Ministry of Local Government & Regional Development			
	1 Main Office	26,581	26,764	183
	2 Ministry Administration	18,732	16,877	-1,855
	3 Regional Development	95,452	92,074	-3,378
14	Public Service Ministry			
	1 Public Service Management	138,303	141,115	2,812
15	Ministry of Foreign Trade & International Cooperation	1	0	-1
16	Ministry of Amerindian Affairs	1	0	-1
21	Ministry of Agriculture			
	1 Ministry Administration	373,203	366,584	-6,619
	2 Crops and Livestock Support Service	627,650	606,140	-21,510
	3 Fisheries Division	47,630	44,803	-2,827
	4 Hydrometeorological Services	100,437	91,456	-8,981
23	Ministry of Tourism, Commerce and Industry			
	1 Main Office	180,853	182,137	1,284
	2 Ministry Administration	33,662	31,957	-1,705
	3 Trade, Tourism, Industrial Development & Consumer Affairs	26,977	26,502	-475
31	Ministry of Public Works & Communications			
	1 Ministry Administration	227,373	390,943	163,570
	2 Public Works	214,359	203,278	-11,081
	3 Communications and Transport	36,030	34,174	-1,856
41	Ministry of Education			
	1 Main Office	286,594	286,082	-512
	2 National Education Policy	154,452	185,489	31,037
	3 Ministry Administration	742,900	730,937	-11,963
	4 Training and Development	437,519	402,861	-34,658
	5 Education Delivery	3,084,849	2,930,683	-154,166
	C/F	21,228,385	24,568,436	3,340,051

Agency No.	Description	Approved Allotment	Actual Expenditure	Over (Under)
		(Allotment 1)		Approved Allotment
		\$'000	\$'000	\$'000
	B/F	21,228,385	24,568,436	3,340,051
44	Ministry of Culture, Youth and Sports			
	1 Ministry Administration	100,537	95,706	-4,831
	2 Culture	147,991	149,457	1,466
	3 Youth	50,073	48,782	-1,291
	4 Sports	65,789	65,786	-3
	5 Youth Entrepreneurial Skills	184,906	184,064	-842
45	Ministry of Housing and Water	354,629	802,896	448,267
46	Georgetown Public Hospital Corporation	2,066,126	2,182,016	115,890
47	Ministry of Health			
	1 Administration	466,834	482,502	15,668
	2 Disease Control	329,601	311,766	-17,835
	3 Primary Health Care Services	242,852	226,669	-16,183
	4 Regional & Clinical Services	733,764	712,153	-21,611
	5 Health Science Education	156,864	146,013	-10,851
	6 Standards & Technical Services	140,538	134,144	-6,394
	7 Rehabilitation Services	105,926	95,290	-10,636
48	Ministry of Labour, Human Service & Social Security			
	1 Ministry Administration	97,777	104,748	6,971
	2 Social Services	1,336,885	1,231,332	-105,553
	3 Labour Administration	108,545	95,562	-12,983
51	Ministry of Home Affairs			
	1 Secretariat Service	68,918	67,353	-1,565
	2 Guyana Police Force	3,069,480	3,149,178	79,698
	3 Guyana Prison Service	500,454	501,252	798
	4 Police Complaint Authority	2,856	2,899	43
	5 Guyana Fire Service	285,327	284,844	-483
	6 General Register Office	51,029	50,455	-574
52	Ministry of Legal Affairs			
	1 Main Office	8,675	9,134	459
	2 Ministry Administration	27,869	24,638	-3,231
	3 Attorney General's Chambers	159,792	151,627	-8,165
	4 Office of the State Solicitor	9,833	7,903	-1,930
	5 Deeds Registry	30,354	29,596	-758
53	Guyana Defense Force	2,945,571	3,147,819	202,248
55	Supreme Court of Judicature			
	1 Supreme Courts of Judicature	203,096	197,925	-5,171
	2 Magistrates' Department	186,070	179,100	-6,970
56	Public Prosecutions	51,860	49,077	-2,783
57	Office of the Ombudsman	5,544	4,474	-1,070
58	Public Service Appellate Tribunal	9,180	7,237	-1,943
71	Region 1 - Barima/Waini			
	1 Regional Administration	42,625	46,136	3,511
	2 Public Works	84,587	91,960	7,373
	3 Education	312,226	321,071	8,845
	4 Health Services	113,503	116,633	3,130
72	Region 2 - Pomeroon/Supenaam			
	1 Regional Administration	68,123	65,618	-2,505
	2 Agriculture	122,143	122,612	469
	3 Public Works	65,318	63,823	-1,495
	4 Education	571,314	559,572	-11,742
	5 Health Services	185,684	177,271	-8,413
	C/F	37,099,453	41,066,529	3,967,076

Agency No.	Description	Approved Allotment	Actual Expenditure	Over (Under)
		(Allotment 1)		Approved Allotment
		\$'000	\$'000	\$'000
	B/F	37,099,453	41,066,529	3,967,076
73	Region 3 - Essequibo Islands/West Demerara			
	1 Regional Administration	105,043	99,683	-5,360
	2 Agriculture	128,096	131,531	3,435
	3 Public Works	53,958	55,744	1,786
	4 Education	849,289	843,254	-6,035
	5 Health Services	322,983	309,803	-13,180
74	Region 4 - Demerara/Mahaica			
	1 Regional Administration	82,755	79,398	-3,357
	2 Agriculture	96,680	119,111	22,431
	3 Public Works	116,446	122,967	6,521
	4 Education	1,094,577	1,081,507	-13,070
	5 Health Services	113,002	112,873	-129
75	Region 5 - Mahaica/Berbice			
	1 Regional Administration	31,308	29,757	-1,551
	2 Agriculture	60,893	60,421	-472
	3 Public Works	81,979	79,105	-2,874
	4 Education	493,575	490,893	-2,682
	5 Health Services	108,976	102,266	-6,710
76	Region 6 - East Berbice/Corentyne			
	1 Regional Administration	50,192	48,256	-1,936
	2 Agriculture	191,680	186,050	-5,630
	3 Public Works	67,302	66,097	-1,205
	4 Education	933,981	929,440	-4,541
	5 Health Services	431,877	427,951	-3,926
77	Region 7 - Cuyuni/Mazaruni			
	1 Regional Administration	60,923	61,000	77
	2 Public Works	77,324	76,747	-577
	3 Education	301,816	301,027	-789
	4 Health Services	130,610	130,992	382
78	Region 8 - Potaro/Siparuni - Administration			
	1 Regional Administration	26,187	24,033	-2,154
	2 Public Works	46,375	47,379	1,004
	3 Education	109,184	110,018	834
	4 Health Services	57,451	57,765	314
79	Region 9 - Upper Takatu/Upper Essequibo			
	1 Regional Administration	49,479	47,832	-1,647
	2 Agriculture	7,041	6,792	-249
	3 Public Works	63,579	81,240	17,661
	4 Education	241,051	241,851	800
	5 Health Services	91,432	90,522	-910
80	Region 10 - Upper Demerara/Berbice			
	1 Regional Administration	68,902	68,373	-529
	2 Public Works	61,703	57,648	-4,055
	3 Education	723,319	711,382	-11,937
	4 Health Services	122,978	118,362	-4,616
	SUB TOTAL	44,753,399	48,675,599	3,922,200

Agency No.	Description	Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
		\$'000	\$'000	\$'000
<u>STATUTORY</u>				
01	Office of the President	3,291	3,009	-282
03	Ministry of Finance	1,456,412	1,542,669	86,257
07	Parliament Office	155,000	156,130	1,130
08	Office the the Auditor General	10,368	769	-9,599
09	Public and Police Service Commission	9,943	9,590	-353
10	Teaching Service Commission	5,622	5,814	192
11	Elections Commission	31,248	31,801	553
51	Ministry of Home Affairs	17,418	14,272	-3,146
55	Supreme Court of Judicature	161,728	166,912	5,184
57	Office of the Ombudsman	7,532	0	-7,532
58	Public Service Appellate Tribunal	9,167	3,225	-5,942
90	Public Debt	8,087,181	6,507,568	-1,579,613
	SUB TOTAL	9,954,910	8,441,759	-1,513,151
	TOTAL	54,708,309	57,117,358	2,409,049

HON. DR. A. SINGH
MINISTER OF FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Agency No.	Description	Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
		\$'000	\$'000	\$'000
01	Office of the President	320,128	457,265	137,137
03	Ministry of Finance	10,432,368	9,677,856	-754,512
04	Ministry of Foreign Affairs	21,930	21,909	-21
07	Parliament Office	45,000	49,143	4,143
08	Office of the Auditor General	50,925	47,085	-3,840
09	Public & Police Service Commissions	1,000	600	-400
10	Teaching Service Commission	3,178	3,177	-1
11	Elections Commission	50,000	321,639	271,639
13	Ministry of Local Government & Regional Development	1,192,400	723,714	-468,686
14	Public Service Ministry	8,300	8,182	-118
15	Ministry of Foreign Trade & International Cooperation	2,350	1,500	-850
16	Ministry of Amerindian Affairs	90,043	87,248	-2,795
21	Ministry of Agriculture	2,107,930	2,569,020	461,090
23	Ministry of Tourism, Commerce and Industry	31,900	24,154	-7,746
31	Ministry of Public Works and Communications	6,834,932	11,406,133	4,571,201
41	Ministry of Education	1,501,406	2,216,230	714,824
44	Ministry of Culture, Youth and Sports	1,152,200	1,852,196	699,996
45	Ministry of Housing & Water	3,631,259	2,039,239	-1,592,020
46	Georgetown Public Hospital Corporation	30,000	21,599	-8,401
47	Ministry of Health	734,500	758,750	24,250
48	Ministry of Labour, Human Services & Social Security	1,518,016	665,768	-852,248
51	Ministry of Home Affairs	474,600	746,805	272,205
52	Ministry of Legal Affairs	64,153	45,856	-18,297
53	Guyana Defense Force	155,200	183,902	28,702
56	Public Prosecutions	2,500	2,340	-160
57	Office of Ombudsman	858	0	-858
58	Public Service Appellate Tribunal	2,000	1,900	-100
59	Ethnic Relations Commission	3,400	3,219	-181
71	Region 1: Barima/Waini	109,500	109,500	0
72	Region 2: Pomeroon/Supenaam	188,000	185,760	-2,240
73	Region 3: Essequibo Islands / West Demerara	147,800	124,261	-23,539
74	Region 4: Demerara/Mahaica	92,500	91,764	-736
75	Region 5: Mahaica/Berbice	145,200	123,509	-21,691
76	Region 6: East Berbice/Corentyne	197,900	192,412	-5,488
77	Region 7: Cuyuni/Mazaruni	68,100	67,911	-189
78	Region 8: Potaro/Siparuni	73,900	73,900	0
79	Region 9: Upper Takatu/Upper Essequibo	124,024	123,587	-437
80	Region 10: Upper Demerara / Upper Berbice	113,900	113,770	-130
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	TOTAL	31,723,300	35,142,803	3,419,503
		=====	=====	=====

HON. DR. A. SINGH
MINISTER OF FINANCE

**AGENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 011 HEAD OFFICE ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		1,042,236	-5,370	1,619	1,038,485	9,035	1,047,520	1,047,520	1,039,103	8,417	8,417
6111	Administrative	12,847	67	-	12,914	-	12,914	12,914	12,908	6	6
6113	Other Technical & Craft Skill	4,949	-	-	4,949	-	4,949	4,949	4,512	437	437
6114	Clerical & Office Support	13,014	-417	-	12,597	-	12,597	12,597	10,669	1,928	1,928
6115	Semi-Skilled Operatives & Unskilled	11,694	-2,974	-	8,720	-	8,720	8,720	8,306	414	414
6116	Contracted Employees	14,156	1,501	-	15,657	-	15,657	15,657	15,648	9	9
6117	Temporary Employees	480	-	-	480	-	480	480	377	103	103
6131	Other Direct Labour Costs	6,386	1,823	-	8,209	-	8,209	8,209	7,093	1,116	1,116
6133	Benefits & Allowances	7,184	-	-	7,184	-	7,184	7,184	6,156	1,028	1,028
6134	National Insurance	2,615	-	-	2,615	-	2,615	2,615	2,479	136	136
6221	Drugs & Medical Supplies	159	-	-	159	-	159	159	159	0	0
6222	Field Material & Supplies	157	-	-	157	-	157	157	40	117	117
6223	Office Materials & Supplies	4,200	-	-	4,200	-	4,200	4,200	3,781	419	419
6224	Print & Non-Print Material	2,312	-	-	2,312	-	2,312	2,312	2,017	295	295
6231	Fuel and Lubricants	13,063	2,725	-	15,788	-	15,788	15,788	15,788	0	0
6241	Rental of Buildings	5,004	-376	-	4,629	-	4,629	4,629	4,628	1	1
6242	Maintenance of Buildings	13,220	7,764	-	20,984	-	20,984	20,984	20,453	531	531
6243	Janitorial & Cleaning Supplies	1,864	-	-	1,864	-	1,864	1,864	1,662	202	202
6255	Maintenance of Other Infrastructures	170	-	-	170	-	170	170	170	0	0
6261	Local Travel & Subsistence	1,070	-100	-	970	-	970	970	797	173	173
6263	Postage Telex & Cablegram	333	1,300	-	1,633	-	1,633	1,633	1,589	44	44
6264	Vehicle Spares & Maintenance	15,000	2,000	-	17,000	-	17,000	17,000	16,495	505	505
6271	Telephone Charges	20,180	-	-	20,180	-	20,180	20,180	20,180	0	0
6272	Electricity Charges	63,513	-4,606	-	58,907	-	58,907	58,907	58,907	0	0
6273	Water Charges	2,016	-	-	2,016	-	2,016	2,016	2,016	0	0
6281	Security Services	4,596	737	-	5,333	-	5,333	5,333	5,000	333	333
6282	Equipment Maintenance	4,000	-	-	4,000	-	4,000	4,000	3,897	103	103
6283	Cleaning & Extermination Services	7,061	1,145	-	8,206	-	8,206	8,206	8,205	1	1
6284	Other	90,374	-14,609	-	75,765	-	75,765	75,765	75,596	169	169
6293	Refreshment and Meals	2,079	494	-	2,573	-	2,573	2,573	2,373	200	200
6294	Other	11,155	3,893	-	15,048	-	15,048	15,048	14,903	145	145
6302	Training (including Scholarships)	91,999	147	-	92,146	-	92,146	92,146	92,146	0	0
6321	Subsidies & Contributions to Local Orgs	615,386	-5,884	1,619	611,121	9,035	620,156	620,156	620,156	0	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 012 PRESIDENTIAL ADVISORY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		136,127	5,370	0	141,497	0	141,497	141,497	137,366	4,131	4,131
6111	Administrative	2,533		-	2,533	-	2,533	2,533	2,533	0	0
6113	Other Technical & Craft Skill	328		-	328	-	328	328	328	0	0
6114	Clerical & Office Support	838		-	838	-	838	838	838	0	0
6115	Semi-Skilled Operatives & Unskilled	1,266		-	1,266	-	1,266	1,266	1,126	140	140
6116	Contracted Employees	73,704		-	73,704	-	73,704	73,704	73,704	0	0
6117	Temporary Employees	11,963		-	11,963	-	11,963	11,963	10,219	1,744	1,744
6131	Other Direct Labour Costs	191	-20	-	171	-	171	171	135	36	36
6133	Benefits & Allowances	516	20	-	536	-	536	536	536	0	0
6134	National Insurance	191		-	191	-	191	191	191	0	0
6222	Field Material & Supplies	157		-	157	-	157	157	117	40	40
6223	Office Materials & Supplies	3,300		-	3,300	-	3,300	3,300	2,833	467	467
6224	Print & Non-Print Material	1,250		-	1,250	-	1,250	1,250	934	316	316
6243	Janitorial & Cleaning Supplies	350		-	350	-	350	350	237	113	113
6261	Local Travel & Subsistence	3,750	700	-	4,450	-	4,450	4,450	4,424	26	26
6263	Postage Telex & Cablegram	100		-	100	-	100	100	45	55	55
6265	Other Transport Travel & Post	3,100	-1,000	-	2,100	-	2,100	2,100	1,818	282	282
6281	Security Services	7,644	724	-	8,368	-	8,368	8,368	8,268	100	100
6282	Equipment Maintenance	1,215	893	-	2,108	-	2,108	2,108	2,023	85	85
6283	Cleaning & Extermination Services	104		-	104	-	104	104	104	0	0
6284	Other	7,182	-354	-	6,828	-	6,828	6,828	6,695	133	133
6291	National & Other Events	2,877	-300	-	2,577	-	2,577	2,577	2,455	122	122
6293	Refreshment and Meals	4,568	2,718	-	7,286	-	7,286	7,286	6,888	398	398
6294	Other	9,000	1,989	-	10,989	-	10,989	10,989	10,917	72	72

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 013 AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		133,339	0	2,000	135,339	0	135,339	137,339	133,325	2,014	4,014
6111	Administrative	1,178		-	1,178	-	1,178	1,178	789	389	389
6113	Other Technical & Craft Skill	-	294	-	294	-	294	294	292	2	2
6114	Clerical & Office Support	1,250		-	1,250	-	1,250	1,250	1,188	62	62
6115	Semi-Skilled Operatives & Unskilled	3,606		-	3,606	-	3,606	3,606	3,606	0	0
6116	Contracted Employees	28,094		-	28,094	-	28,094	28,094	28,094	0	0
6131	Other Direct Labour Costs	423	200	-	623	-	623	623	621	2	2
6133	Benefits & Allowances	484	-200	-	284	-	284	284	228	56	56
6134	National Insurance	427		-	427	-	427	427	427	0	0
6221	Drugs & Medical Supplies	133		-	133	-	133	133	129	4	4
6222	Field Material & Supplies	105		-	105	-	105	105	102	3	3
6223	Office Materials & Supplies	920	500	-	1,420	-	1,420	1,420	1,404	16	16
6224	Print & Non-Print Material	475		-	475	-	475	475	452	23	23
6231	Fuel and Lubricants	848	450	500	1,798	-	1,798	2,298	1,599	199	699
6242	Maintenance of Buildings	3,200	1,550	-	4,750	-	4,750	4,750	4,711	39	39
6243	Janitorial & Cleaning Supplies	491	100	-	591	-	591	591	588	3	3
6255	Maintenance of Other Infrastructure	440		-	440	-	440	440	440	0	0
6261	Local Travel & Subsistence	1,950	541	500	2,991	-	2,991	3,491	2,903	88	588
6263	Postage Telex & Cablegram	67		-	67	-	67	67	66	1	1
6264	Vehicle Spares & Maintenance	1,789	850	-	2,639	-	2,639	2,639	2,625	14	14
6265	Other Transport Travel & Post	6,089	1,100	1,000	8,189	-	8,189	9,189	8,161	28	1,028
6271	Telephone Charges	803	600	-	1,403	-	1,403	1,403	1,326	77	77
6272	Electricity Charges	1,760	4,500	-	6,260	-	6,260	6,260	5,670	590	590
6273	Water Charges	1,281	-541	-	740	-	740	740	740	0	0
6281	Security Services	9,000	-1,794	-	7,206	-	7,206	7,206	7,190	16	16
6282	Equipment Maintenance	619	200	-	819	-	819	819	770	49	49
6283	Cleaning & Extermination Services	766		-	766	-	766	766	677	89	89
6284	Other	1,600	1,550	-	3,150	-	3,150	3,150	3,085	65	65
6291	National & Other Events	4,000	950	-	4,950	-	4,950	4,950	4,950	0	0
6292	Dietary	3,950	400	-	4,350	-	4,350	4,350	4,335	15	15
6293	Refreshment and Meals	817	400	-	1,217	-	1,217	1,217	1,214	3	3
6294	Other	764	150	-	914	-	914	914	908	6	6
6302	Training (including Scholarships)	55,340	-11,800	-	43,540	-	43,540	43,540	43,393	147	147
6321	Subsidies & Contributions to Local Org	670		-	670	-	670	670	643	27	27

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY - 01 OFFICE OF THE PRESIDENT
PROGRAMME - 014 PUBLIC POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		629	0	0	629	0	629	0	0	629	0
6116	Contracted Employees	439		-	439	-	439	0	0	439	0
6223	Office Materials & Supplies	50		-	50	-	50	0	0	50	0
6224	Print & Non-Print Material	50		-	50	-	50	0	0	50	0
6261	Local Travel & 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

DR. N. K. GOPAUL
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 2005**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		48,229	0	0	48,229	0	48,229	48,206	47,753	476	453
6111	Administrative	1,179		-	1,179	-	1,179	1,179	1,179	0	0
6114	Clerical & Office Support	2,112		-	2,112	-	2,112	2,112	2,112	0	0
6115	Semi-Skilled Operatives & Unskilled	2,545	-202	-	2,343	-	2,343	2,343	2,343	0	0
6116	Contracted Employees	7,310	122	-	7,432	-	7,432	7,432	7,432	0	0
6131	Other Direct Labour Costs	655	80	-	735	-	735	735	724	11	11
6133	Benefits & Allowances	390		-	390	-	390	390	377	13	13
6134	National Insurance	415		-	415	-	415	415	386	29	29
6221	Drugs & Medical Supplies	32		-	32	-	32	32	32	0	0
6222	Field Material & Supplies	45		-	45	-	45	45	11	34	34
6223	Office Materials & Supplies	1,406	-80	-	1,326	-	1,326	1,326	1,326	0	0
6224	Print & Non-Print Material	1,345	-120	-	1,225	-	1,225	1,225	1,225	0	0
6231	Fuel and Lubricants	2,010	1,450	-	3,460	-	3,460	3,460	3,458	2	2
6242	Maintenance of Buildings	1,300	330	-	1,630	-	1,630	1,630	1,629	1	1
6243	Janitorial & Cleaning Supplies	330		-	330	-	330	330	330	0	0
6255	Maintenance of Other Infrastructure	1,020	-70	-	950	-	950	950	950	0	0
6261	Local Travel & Subsistence	1,485	800	-	2,285	-	2,285	2,285	2,254	31	31
6263	Postage Telex & Cablegram	28		-	28	-	28	28	28	0	0
6264	Vehicle Spares & Maintenance	3,140	550	-	3,690	-	3,690	3,690	3,690	0	0
6265	Other Transport, Travel & Postage	2,505	-1,500	-	1,005	-	1,005	1,005	984	21	21
6271	Telephone Charges	2,354		-	2,354	-	2,354	2,354	2,222	132	132
6272	Electricity Charges	5,880	-1,160	-	4,720	-	4,720	4,720	4,624	96	96
6273	Water Charges	362		-	362	-	362	362	361	1	1
6282	Equipment Maintenance	1,279	100	-	1,379	-	1,379	1,379	1,375	4	4
6283	Cleaning & Extermination Services	408		-	408	-	408	408	406	2	2
6284	Other	2,830		-	2,830	-	2,830	2,807	2,803	27	3
6291	National & Other Events	3,680	-150	-	3,530	-	3,530	3,530	3,460	70	70
6293	Refreshment and Meals	2,184	-150	-	2,034	-	2,034	2,034	2,032	2	2

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 2005**

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		8,167,271	-5,454	2,125,140	10,286,957	144,234	10,431,191	10,351,987	10,226,995	204,196	124,992
6111	Administrative	6,868	-	-	6,868	-	6,868	6,868	6,867	1	1
6113	Other Technical & Craft Skill	5,420	-	-	5,420	-	5,420	5,420	5,419	1	1
6114	Clerical & Office Support	12,240	-	-	12,240	-	12,240	12,240	12,240	0	0
6115	Semi-Skilled Operatives & Unskilled	5,620	-	-	5,620	-	5,620	5,620	5,200	420	420
6116	Contracted Employees	30,705	-	-	30,705	-	30,705	30,705	30,369	336	336
6117	Temporary Employees	500	-	-	500	-	500	500	224	276	276
6131	Other Direct Labour Costs	2,920	200	-	3,120	-	3,120	3,120	2,987	133	133
6133	Benefits & Allowances	1,828	-	-	1,828	-	1,828	1,828	1,721	107	107
6134	National Insurance	2,376	-200	-	2,176	-	2,176	2,176	1,968	208	208
6141	Revision of Wages & Salaries	1,575,067	-	-	1,575,067	-	1,575,067	1,496,443	1,425,135	149,932	71,308
6221	Drugs & Medical Supplies	80	-	-	80	-	80	80	72	8	8
6222	Field Material & Supplies	60	-	-	60	-	60	60	57	3	3
6223	Office Materials & Supplies	11,576	-	-	11,576	-	11,576	11,576	10,234	1,342	1,342
6224	Print & Non-Print Material	5,545	-	-	5,545	-	5,545	5,545	4,724	821	821
6231	Fuel and Lubricants	4,220	-	-	4,220	-	4,220	4,220	3,763	457	457
6242	Maintenance of Buildings	7,670	4,350	-	12,020	-	12,020	12,020	11,442	578	578
6243	Janitorial & Cleaning Supplies	1,560	-	-	1,560	-	1,560	1,560	1,078	482	482
6255	Maintenance of Other Infrastructure	3,860	550	-	4,410	-	4,410	4,140	3,845	565	295
6261	Local Travel & Subsistence	2,500	-	-	2,500	-	2,500	2,500	2,134	366	366
6263	Postage Telex & Cablegram	740	-	-	740	-	740	740	619	121	121
6264	Vehicle Spares & Maintenance	3,000	300	-	3,300	-	3,300	3,300	3,128	172	172
6271	Telephone Charges	7,000	700	-	7,700	-	7,700	7,700	7,169	531	531
6272	Electricity Charges	1,744,700	-	475,000	2,219,700	-	2,219,700	2,219,700	2,218,963	737	737
6273	Water Charges	200,300	-	-	200,300	-	200,300	200,000	200,000	300	0
6281	Security Services	44,400	1,600	-	46,000	-	46,000	46,000	44,567	1,433	1,433
6282	Equipment Maintenance	6,200	-1,350	-	4,850	-	4,850	4,850	4,401	449	449
6283	Cleaning & Extermination Services	1,200	-	-	1,200	-	1,200	1,200	734	466	466
6284	Other	62,893	-6,100	-	56,793	-	56,793	56,783	34,089	22,704	22,694
6291	National & Other Events	105	-	-	105	-	105	105	79	26	26
6293	Refreshment and Meals	2,100	-	-	2,100	-	2,100	2,100	1,843	257	257
6294	Other	3,000	-	-	3,000	-	3,000	3,000	2,984	16	16
6302	Training (including Scholarships)	3,100	-1,000	-	2,100	-	2,100	2,100	1,385	715	715
6311	Rates and Taxes	321,400	-5,454	-	315,946	43,869	359,815	359,815	359,815	0	0
6321	Subsidies & Contributions to Local Orgs	4,064,973	-	1,650,140	5,715,113	100,365	5,815,478	5,815,478	5,797,178	18,299	18,299
6322	Subsidies & Contributions to Int'l Orgs	21,545	950	-	22,495	-	22,495	22,495	20,563	1,932	1,932

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 2005**

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Contingency Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		1,651,117	5,454	1,970,000	3,626,571	165,000	3,791,571	3,679,499	3,625,488	166,083	54,011
6111	Administrative	23,920	5,700	-	29,620	-	29,620	29,620	29,581	39	39
6113	Other Technical & Craft Skill	7,542	-1,000	-	6,542	-	6,542	6,542	6,507	35	35
6114	Clerical & Office Support	15,580	-	-	15,580	-	15,580	15,580	15,575	5	5
6116	Contracted Employees	13,050	-4,025	-	9,025	-	9,025	9,025	8,568	457	457
6117	Temporary Employees	15,050	-700	-	14,350	-	14,350	14,350	14,318	32	32
6131	Other Direct Labour Costs	3,890	2,171	-	6,061	-	6,061	6,061	6,057	4	4
6133	Benefits & Allowances	6,670	-745	-	5,925	-	5,925	5,925	5,899	26	26
6134	National Insurance	4,895	-1,401	-	3,494	-	3,494	3,494	3,492	2	2
6221	Drugs & Medical Supplies	390	-	-	390	-	390	390	389	1	1
6223	Office Materials & Supplies	8,243	-	-	8,243	-	8,243	8,243	8,240	3	3
6224	Print & on-Print Material	40,297	2,000	-	42,297	-	42,297	42,297	42,297	0	0
6231	Fuel and Lubricants	900	800	-	1,700	-	1,700	1,700	1,700	0	0
6243	Janitorial & Cleaning Supplies	1,826	-	-	1,826	-	1,826	1,826	1,825	1	1
6261	Local Travel & Subsistence	18,000	1,000	-	19,000	-	19,000	19,000	18,736	264	264
6262	Overseas Conferences & Official Visits	168,700	-	-	168,700	-	168,700	168,700	148,759	19,941	19,941
6264	Vehicle Spares & Maintenance	1,300	500	-	1,800	-	1,800	1,800	1,799	1	1
6282	Equipment Maintenance	20,000	1,500	-	21,500	-	21,500	21,500	21,499	1	1
6284	Other	10,300	5,454	-	15,754	-	15,754	15,754	15,447	307	307
6291	National & Other Events	595	-	-	595	-	595	595	595	0	0
6293	Refreshment and Meals	450	-	-	450	-	450	450	449	1	1
6294	Other	141,900	-1,300	1,970,000	2,110,600	165,000	2,275,600	2,163,528	2,152,409	123,191	11,119
6302	Training (including Scholarships)	5,000	-4,500	-	500	-	500	500	500	0	0
6331	Refunds of Revenues	19,719	-	-	19,719	-	19,719	19,719	5,029	14,690	14,690
6341	Non-Pensionable Employ	119,000	-	-	119,000	-	119,000	119,000	119,000	0	0
6342	Pension Increases	1,003,900	-	-	1,003,900	-	1,003,900	1,003,900	996,817	7,083	7,083

MR. H. AUTAR
HEAD OF BUDGET AGENCY

**AGENCY - 04 MINISTRY OF FOREIGN AFFAIRS
PROGRAMME - 041 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		505,618	0	0	505,618	0	505,618	505,618	505,482	136	136
6111	Administrative	25,762	-3,145	-	22,617	-	22,617	22,617	22,617	0	0
6113	Other Technical & Craft Skill	-	-	-	0	-	0	0	0	0	0
6114	Clerical & Office Support	13,050	498	-	13,548	-	13,548	13,548	13,548	0	0
6115	Semi-Skilled Operatives & Unskilled	3,896	151	-	4,047	-	4,047	4,047	4,044	3	3
6116	Contracted Employees	11,750	1,339	-	13,089	-	13,089	13,089	13,074	15	15
6117	Temporary Employees	1,310	64	-	1,374	-	1,374	1,374	1,374	0	0
6131	Other Direct Labour Costs	3,190	518	-	3,708	-	3,708	3,708	3,707	1	1
6133	Benefits & Allowances	3,910	575	-	4,485	-	4,485	4,485	4,484	1	1
6134	National Insurance	3,230	-	-	3,230	-	3,230	3,230	3,224	6	6
6223	Office Materials & Supplies	10,747	-	-	10,747	-	10,747	10,747	10,746	1	1
6224	Print & Non-Print Material	6,298	-	-	6,298	-	6,298	6,298	6,298	0	0
6231	Fuel and Lubricants	1,757	-	-	1,757	-	1,757	1,757	1,757	0	0
6241	Rental of Buildings	2,640	-1,060	-	1,580	-	1,580	1,580	1,580	0	0
6242	Maintenance of Buildings	3,910	3,900	-	7,810	-	7,810	7,810	7,784	26	26
6243	Janitorial & Cleaning Supplies	887	-	-	887	-	887	887	879	8	8
6261	Local Travel & Subsistence	48,108	-23,319	-	24,789	-	24,789	24,789	24,789	0	0
6263	Postage Telex & Cablegram	6,241	-2,756	-	3,485	-	3,485	3,485	3,485	0	0
6264	Vehicle Spares & Maintenance	1,050	1,658	-	2,708	-	2,708	2,708	2,708	0	0
6271	Telephone Charges	12,755	-	-	12,755	-	12,755	12,755	12,755	0	0
6272	Electricity Charges	14,760	-	-	14,760	-	14,760	14,760	14,760	0	0
6273	Water Charges	3,000	-1,100	-	1,900	-	1,900	1,900	1,895	5	5
6281	Security Services	7,225	1,072	-	8,297	-	8,297	8,297	8,297	0	0
6282	Equipment Maintenance	2,415	1,010	-	3,425	-	3,425	3,425	3,361	64	64
6283	Cleaning & Extermination Services	735	-	-	735	-	735	735	733	2	2
6284	Other	126	-	-	126	-	126	126	124	2	2
6291	National & Other Events	1,890	-929	-	961	-	961	961	960	1	1
6293	Refreshment and Meals	3,392	-603	-	2,789	-	2,789	2,789	2,789	0	0
6294	Other	23,100	13,668	-	36,768	-	36,768	36,768	36,767	1	1
6322	Subsidies & Contributions to Intl Org	288,484	8,459	-	296,943	-	296,943	296,943	296,943	1	1

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 2005**

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		1,162,214	0	0	1,162,214	0	1,162,214	1,162,214	1,162,209	5	5
6111	Administrative	14,000	-2,342	-	11,658	-	11,658	11,658	11,658	0	0
6113	Other Technical & Craft Skill	61,700	19,074	-	80,774	-	80,774	80,774	80,774	0	0
6114	Clerical & Office Support	81,420	15,863	-	97,283	-	97,283	97,283	97,283	0	0
6115	Semi-Skilled Operatives & Unskilled	40,785	8,443	-	49,228	-	49,228	49,228	49,228	1	1
6116	Contracted Employees	213,700	-	-	213,700	-	213,700	213,700	213,700	0	0
6117	Temporary Employees	5,925	-306	-	5,619	-	5,619	5,619	5,619	0	0
6131	Other Direct Labour Costs	21,720	1,759	-	23,479	-	23,479	23,479	23,476	3	3
6133	Benefits & Allowances	217,905	-42,218	-	175,687	-	175,687	175,687	175,687	0	0
6134	National Insurance	1,598	-273	-	1,325	-	1,325	1,325	1,324	1	1
6223	Office Materials & Supplies	5,590	527	-	6,117	-	6,117	6,117	6,117	0	0
6224	Print & Non-Print Material	3,000	274	-	3,274	-	3,274	3,274	3,274	0	0
6231	Fuel and Lubricants	12,589	1,711	-	14,300	-	14,300	14,300	14,300	0	0
6241	Rental of Buildings	315,254	-8,366	-	306,888	-	306,888	306,888	306,888	0	0
6242	Maintenance of Buildings	14,104	1,749	-	15,853	-	15,853	15,853	15,853	0	0
6243	Janitorial & Cleaning Supplies	2,935	-	-	2,935	-	2,935	2,935	2,935	0	0
6261	Local Travel & Subsistence	12,946	1,272	-	14,218	-	14,218	14,218	14,218	0	0
6263	Postage Telex & Cablegram	5,500	589	-	6,089	-	6,089	6,089	6,089	0	0
6264	Vehicle Spares & Maintenance	12,264	-	-	12,264	-	12,264	12,264	12,264	0	0
6271	Telephone Charges	34,199	8,463	-	42,662	-	42,662	42,662	42,662	0	0
6272	Electricity Charges	12,255	3,883	-	16,138	-	16,138	16,138	16,138	0	0
6273	Water Charges	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6281	Security Services	2,834	874	-	3,708	-	3,708	3,708	3,708	0	0
6282	Equipment Maintenance	10,104	637	-	10,741	-	10,741	10,741	10,741	0	0
6283	Cleaning & Extermination Services	1,018	83	-	1,101	-	1,101	1,101	1,101	0	0
6284	Other	3,848	-	-	3,848	-	3,848	3,848	3,848	0	0
6291	National & Other Events	1,140	-	-	1,140	-	1,140	1,140	1,140	0	0
6293	Refreshment and Meals	720	-	-	720	-	720	720	720	0	0
6294	Other	48,000	-11,696	-	36,304	-	36,304	36,304	36,304	0	0
6302	Training (including Scholarships)	260	-	-	260	-	260	260	260	0	0
6311	Rates and Taxes	120	-	-	120	-	120	120	120	0	0
6331	Refunds of Revenues	281	-	-	281	-	281	281	281	0	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY - 04 MINISTRY OF FOREIGN AFFAIRS
PROGRAMME - 043 FOREIGN TRADE & INTERNATIONAL CO-OPERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		67,693	0	0	67,693	0	67,693	40,613	40,041	27,652	572
6111	Administrative	3,905	-298	-	3,607	-	3,607	3,607	3,607	0	0
6112	Senior Technical	5,304	-292	-	5,012	-	5,012	5,012	4,873	139	139
6113	Other Technical & Craft Skill	390	-	-	390	-	390	390	351	39	39
6114	Clerical & Office Support	2,450	-	-	2,450	-	2,450	2,450	2,450	0	0
6115	Semi-Skilled Operatives & Unskilled	1,008	-88	-	920	-	920	920	920	0	0
6116	Contracted Employees	1,457	526	-	1,983	-	1,983	1,983	1,983	0	0
6131	Other Direct Labour Costs	120	-6	-	114	-	114	114	61	54	54
6133	Benefits & Allowances	794	169	-	963	-	963	963	961	2	2
6134	National Insurance	810	-11	-	799	-	799	799	782	17	17
6223	Office Materials & Supplies	3,153	226	-	3,379	-	3,379	3,379	3,376	3	3
6224	Print & Non-Print Material	1,100	400	-	1,500	-	1,500	1,500	1,493	8	8
6231	Fuel and Lubricants	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6241	Rental of Buildings	672	-672	-	0	-	0	0	0	0	0
6242	Maintenance of Buildings	500	272	-	772	-	772	772	772	0	0
6243	Janitorial & Cleaning Supplies	55	-	-	55	-	55	55	52	4	4
6261	Local Travel & Subsistence	1,200	605	-	1,805	-	1,805	1,805	1,805	0	0
6263	Postage Telex & Cablegram	30	-	-	30	-	30	30	21	9	9
6264	Vehicle Spares & Maintenance	1,090	-	-	1,090	-	1,090	1,090	1,024	66	66
6271	Telephone Charges	4,549	-	-	4,549	-	4,549	4,549	4,548	1	1
6272	Electricity Charges	2,705	-1,105	-	1,600	-	1,600	1,600	1,386	214	214
6273	Water Charges	50	200	-	250	-	250	250	250	0	0
6281	Security Services	720	-	-	720	-	720	720	717	3	3
6282	Equipment Maintenance	890	-226	-	664	-	664	664	664	0	0
6283	Cleaning & Extermination Services	85	-	-	85	-	85	85	78	7	7
6293	Refreshment and Meals	910	300	-	1,210	-	1,210	1,210	1,210	0	0
6294	Other	840	-	-	840	-	840	840	831	9	9
6322	Subsidies & Contributions to Intl Org	31,806	-	-	31,806	-	31,806	4,726	4,726	27,080	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 2005**

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		142,738	0	13,500	156,238	6,523	162,761	162,595	154,391	8,370	8,204
6111	Administrative	5,910	-1,000	-	4,910	-	4,910	4,910	4,616	294	294
6112	Senior Technical	5,140	-100	-	5,040	-	5,040	5,040	4,109	931	931
6113	Other Technical & Craft Skill	410	-	-	410	-	410	410	410	0	0
6114	Clerical & Office Support	9,750	-	-	9,750	-	9,750	9,750	9,720	30	30
6115	Semi-Skilled Operatives & Unskilled	3,528	-100	-	3,428	-	3,428	3,428	3,390	38	38
6116	Contracted Employees	8,860	1,000	-	9,860	-	9,860	9,860	9,850	10	10
6131	Other Direct Labour Costs	4,503	400	-	4,903	-	4,903	4,903	4,895	8	8
6133	Benefits & Allowances	1,520	-200	-	1,320	-	1,320	1,282	1,282	38	0
6134	National Insurance	1,796	-	-	1,796	-	1,796	1,667	1,649	147	19
6221	Drugs & Medical Supplies	35	-	-	35	-	35	35	35	0	0
6222	Field Material & Supplies	15	-	-	15	-	15	15	0	15	15
6223	Office Materials & Supplies	6,500	-400	-	6,100	-	6,100	6,100	5,923	177	177
6224	Print & Non-Print Material	1,150	-	-	1,150	-	1,150	1,150	1,142	8	8
6231	Fuel and Lubricants	2,150	-	-	2,150	-	2,150	2,150	2,120	30	30
6242	Maintenance of Buildings	9,000	-	-	9,000	-	9,000	9,000	8,406	594	594
6243	Janitorial & Cleaning Supplies	1,050	100	300	1,450	-	1,450	1,450	1,388	62	62
6255	Maintenance of Other Infrastructure	3,000	-	-	3,000	-	3,000	3,000	2,822	178	178
6261	Local Travel & Subsistence	1,530	-500	700	1,730	-	1,730	1,730	1,188	542	542
6263	Postage Telex & Cablegram	95	-	-	95	-	95	95	12	83	83
6264	Vehicle Spares & Maintenance	1,600	200	1,000	2,800	-	2,800	2,800	2,359	441	441
6271	Telephone Charges	1,530	-	-	1,530	-	1,530	1,530	1,345	185	185
6272	Electricity Charges	9,120	940	-	10,060	-	10,060	10,060	10,060	0	0
6273	Water Charges	650	-225	-	425	-	425	425	38	387	387
6282	Equipment Maintenance	2,795	-1,215	-	1,580	-	1,580	1,580	1,570	10	10
6283	Cleaning & Extermination Services	2,100	224	1,500	3,824	-	3,824	3,824	3,503	321	321
6284	Other	39,570	-	6,000	45,570	-	45,570	45,570	43,567	2,003	2,003
6293	Refreshment and Meals	9,450	876	4,000	14,326	-	14,326	14,326	13,038	1,288	1,288
6302	Training (including Scholarships)	200	-	-	200	-	200	200	82	118	118
6321	Subsidies & Contributions to Local Org	-	-	-	0	6,523	6,523	6,523	6,093	430	430
6322	Subsidies & Contributions to Intl Org	9,781	-	-	9,781	-	9,781	9,781	9,781	0	0

MS. L. COONJAH
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 2005**

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		142,250	0	0	142,250	0	142,250	140,702	138,270	3,980	2,433
6111	Administrative	32,760	607	-	33,367	-	33,367	33,367	33,301	66	66
6112	Senior Technical	3,719		-	3,719	-	3,719	3,034	2,891	828	143
6113	Other Technical & Craft Skill	8,790		-	8,790	-	8,790	7,962	7,743	1,047	219
6114	Clerical & Office Support	21,628	451	-	22,079	-	22,079	22,079	21,927	152	152
6115	Semi-Skilled Operatives & Unskilled	950	50	-	1,000	-	1,000	1,000	1,000	0	0
6116	Contracted Employees	20,145	-4,788	-	15,357	-	15,357	15,357	15,356	1	1
6117	Temporary Employees	50		-	50	-	50	50	34	16	16
6131	Other Direct Labour Costs	18,381	92	-	18,473	-	18,473	18,473	18,445	27	27
6133	Benefits & Allowances	8,500	3,588	-	12,088	-	12,088	12,068	12,032	56	36
6134	National Insurance	5,530		-	5,530	-	5,530	5,515	5,323	207	192
6223	Office Materials & Supplies	3,120	-274	-	2,846	-	2,846	2,846	2,844	2	2
6224	Print & Non-Print Material	750	-100	-	650	-	650	650	633	18	18
6231	Fuel and Lubricants	820	407	-	1,227	-	1,227	1,227	1,173	54	54
6242	Maintenance of Buildings	650	-50	-	600	-	600	600	596	4	4
6243	Janitorial & Cleaning Supplies	310		-	310	-	310	310	310	0	0
6261	Local Travel & Subsistence	3,820	542	-	4,362	-	4,362	4,362	3,806	556	556
6263	Postage Telex & Cablegram	10	20	-	30	-	30	30	29	1	1
6264	Vehicle Spares & Maintenance	560	-80	-	480	-	480	480	320	160	160
6271	Telephone Charges	1,220	-100	-	1,120	-	1,120	1,120	1,090	30	30
6272	Electricity Charges	3,450	694	-	4,144	-	4,144	4,144	4,124	20	20
6273	Water Charges	210	-18	-	192	-	192	192	71	121	121
6281	Security Services	2,120	-814	-	1,306	-	1,306	1,306	1,283	23	23
6282	Equipment Maintenance	810	-227	-	583	-	583	583	464	119	119
6283	Cleaning & Extermination Services	252		-	252	-	252	252	194	58	58
6284	Other	2,180		-	2,180	-	2,180	2,180	1,930	250	250
6293	Refreshment and Meals	610		-	610	-	610	610	605	5	5
6294	Other	230		-	230	-	230	230	195	35	35
6302	Training (including Scholarships)	240		-	240	-	240	240	210	30	30
6322	Subsidies & Contributions to Intl Org	435		-	435	-	435	435	339	96	96

MS. D. ELLIS
HEAD OF BUDGET AGENCY

AGENCY - 09 PUBLIC & POLICE SERVICE COMMISSIONS
PROGRAMME - 091 PUBLIC & POLICE SERVICE COMMISSIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

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		28,140	0	0	28,140	0	28,140	28,140	28,116	24	24
6111	Administrative	4,962	778	-	5,740	-	5,740	5,740	5,740	0	0
6113	Other Technical & Craft Skill	1,172	-784	-	388	-	388	388	387	1	1
6114	Clerical & Office Support	4,876	103	-	4,979	-	4,979	4,979	4,976	3	3
6115	Semi-Skilled Operatives & Unskilled	832	4	-	836	-	836	836	835	1	1
6116	Contracted Employees	7,383	-552	-	6,831	-	6,831	6,831	6,831	0	0
6131	Other Direct Labour Costs	181	592	-	773	-	773	773	772	1	1
6133	Benefits & Allowances	1,209	-164	-	1,045	-	1,045	1,045	1,044	1	1
6134	National Insurance	980	23	-	1,003	-	1,003	1,003	1,002	1	1
6223	Office Materials & Supplies	404	40	-	444	-	444	444	444	0	0
6224	Print & Non-Print Material	446	-	-	446	-	446	446	446	0	0
6231	Fuel and Lubricants	395	-	-	395	-	395	395	394	1	1
6242	Maintenance of Buildings	50	-	-	50	-	50	50	50	0	0
6243	Janitorial & Cleaning Supplies	211	-	-	211	-	211	211	211	0	0
6261	Local Travel & Subsistence	444	260	-	704	-	704	704	704	0	0
6263	Postage Telex & Cablegram	23	-	-	23	-	23	23	23	0	0
6264	Vehicle Spares & Maintenance	218	-	-	218	-	218	218	218	0	0
6271	Telephone Charges	614	167	-	781	-	781	781	772	9	9
6272	Electricity Charges	2,112	-1,270	-	842	-	842	842	842	0	0
6282	Equipment Maintenance	255	40	-	295	-	295	295	290	5	5
6283	Cleaning & Extermination Services	148	100	-	248	-	248	248	248	0	0
6284	Other	280	256	-	536	-	536	536	536	0	0
6293	Refreshment and Meals	825	357	-	1,182	-	1,182	1,182	1,182	0	0
6294	Other	120	50	-	170	-	170	170	170	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 2005**

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		37,836	0	0	37,836	0	37,836	36,424	35,969	1,867	456
6111	Administrative	5,926	-342	-	5,584	-	5,584	4,935	4,935	649	0
6113	Other Technical & Craft Skill	1,049	-	-	1,049	-	1,049	1,014	1,014	35	0
6114	Clerical & Office Support	6,439	-	-	6,439	-	6,439	6,215	6,163	276	53
6115	Semi-Skilled Operatives & Unskilled	1,114	-	-	1,114	-	1,114	1,114	1,114	0	0
6116	Contracted Employees	4,131	125	-	4,256	-	4,256	4,256	4,231	25	25
6131	Other Direct Labour Costs	220	217	-	437	-	437	342	342	95	0
6133	Benefits & Allowances	1,094	-	-	1,094	-	1,094	952	940	154	12
6134	National Insurance	1,096	-	-	1,096	-	1,096	986	983	113	3
6221	Drugs & Medical Supplies	80	-	-	80	-	80	80	80	0	0
6222	Field Material & Supplies	130	150	-	280	-	280	278	277	3	1
6223	Office Materials & Supplies	2,500	-300	-	2,200	-	2,200	2,200	2,200	0	0
6224	Print & Non-Print Material	350	48	-	398	-	398	398	398	0	0
6231	Fuel and Lubricants	812	25	-	837	-	837	837	837	0	0
6242	Maintenance of Buildings	2,000	-	-	2,000	-	2,000	2,000	1,827	173	173
6243	Janitorial & Cleaning Supplies	260	-	-	260	-	260	260	260	0	0
6255	Maintenance of Other Infrastructure	600	-	-	600	-	600	600	600	0	0
6261	Local Travel & Subsistence	2,280	-308	-	1,972	-	1,972	1,972	1,948	24	24
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	15	0	0
6264	Vehicle Spares & Maintenance	220	60	-	280	-	280	280	279	1	1
6271	Telephone Charges	450	70	-	520	-	520	520	520	0	0
6272	Electricity Charges	395	-	-	395	-	395	239	94	301	146
6273	Water Charges	700	-	-	700	-	700	700	700	0	0
6281	Security Services	1,383	-	-	1,383	-	1,383	1,383	1,369	14	14
6282	Equipment Maintenance	640	-	-	640	-	640	640	639	1	1
6283	Cleaning & Extermination Services	80	-	-	80	-	80	80	80	0	0
6284	Other	2,130	-	-	2,130	-	2,130	2,130	2,130	0	0
6291	National & Other Events	40	-	-	40	-	40	40	39	1	1
6293	Refreshment and Meals	1,450	150	-	1,600	-	1,600	1,600	1,600	0	0
6294	Other	152	105	-	257	-	257	257	257	0	0
6302	Training (including Scholarships)	100	-	-	100	-	100	100	100	0	0

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 2005**

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Contingency Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		616,350	-4,000	0	612,350	0	612,350	490,123	349,330	263,020	140,793
6111	Administrative	4,996	-1,255	-	3,741	-	3,741	3,741	3,699	42	42
6112	Senior Technical	6,550	959	-	7,509	-	7,509	7,509	7,449	60	60
6113	Other Technical & Craft Skill	13,950	296	-	14,246	-	14,246	14,246	13,038	1,208	1,208
6114	Clerical & Office Support	17,262	24,845	-	42,107	-	42,107	42,107	40,236	1,871	1,871
6115	Semi-Skilled Operatives & Unskilled	5,560	2,410	-	7,970	-	7,970	7,970	7,126	844	844
6116	Contracted Employees	77,390	17,280	-	94,670	-	94,670	94,670	90,960	3,710	3,710
6131	Other Direct Labour Costs	10,965	-4,953	-	6,012	-	6,012	3,815	2,244	3,768	1,571
6133	Benefits & Allowances	3,815	-	-	3,815	-	3,815	3,626	3,465	350	161
6134	National Insurance	3,612	2,543	-	6,155	-	6,155	6,155	5,977	178	178
6221	Drugs & Medical Supplies	1,000	2,000	-	3,000	-	3,000	3,000	1,413	1,587	1,587
6222	Field Material & Supplies	20,100	18,000	-	38,100	-	38,100	38,100	6,176	31,924	31,924
6223	Office Materials & Supplies	76,000	10,000	-	86,000	-	86,000	86,000	44,669	41,331	41,331
6224	Print & Non-Print Material	17,400	-	-	17,400	-	17,400	17,400	17,372	28	28
6231	Fuel and Lubricants	10,859	-	-	10,859	-	10,859	8,113	5,449	5,410	2,664
6241	Rental of Buildings	3,200	-	-	3,200	-	3,200	1,157	1,157	2,043	0
6242	Maintenance of Buildings	1,700	2,540	-	4,240	-	4,240	4,240	3,545	695	695
6243	Janitorial & Cleaning Supplies	1,200	-	-	1,200	-	1,200	1,200	942	258	258
6255	Maintenance of Other Infrastructure	4,340	-2,540	-	1,800	-	1,800	1,340	799	1,001	541
6261	Local Travel & Subsistence	33,900	-10,000	-	23,900	-	23,900	14,343	2,919	20,981	11,424
6263	Postage Telex & Cablegram	589	-	-	589	-	589	404	165	424	239
6264	Vehicle Spares & Maintenance	7,000	-	-	7,000	-	7,000	5,943	5,886	1,114	57
6265	Other Transport Travel & Post	56,000	-27,280	-	28,720	-	28,720	12,920	410	28,310	12,510
6271	Telephone Charges	4,423	-	-	4,423	-	4,423	3,018	2,822	1,601	196
6272	Electricity Charges	12,300	-	-	12,300	-	12,300	12,300	12,300	0	0
6273	Water Charges	414	-	-	414	-	414	414	357	57	57
6281	Security Services	22,800	-	-	22,800	-	22,800	16,890	13,715	9,085	3,175
6282	Equipment Maintenance	6,000	-	-	6,000	-	6,000	6,000	4,987	1,013	1,013
6283	Cleaning & Extermination Services	425	-	-	425	-	425	270	232	193	38
6284	Other	10,200	-	-	10,200	-	10,200	7,113	7,055	3,145	58
6293	Refreshment and Meals	22,400	-8,000	-	14,400	-	14,400	14,153	5,264	9,136	8,889
6294	Other	100,000	-30,845	-	69,155	-	69,155	21,400	20,865	48,290	535
6302	Training (including Scholarships)	60,000	-	-	60,000	-	60,000	30,566	16,636	43,364	13,930

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

**AGENCY - 11 ELECTIONS COMMISSION
PROGRAMME - 112 NATIONAL, REGIONAL & LOCAL GOVERNMENT ELECTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		493,040	4,000	0	497,040	0	497,040	273,949	153,741	343,299	120,208
6221	Drugs & Medical Supplies	663		-	663	-	663	587	473	190	114
6222	Field Material & Supplies	51,778	9,000	-	60,778	-	60,778	60,778	42,107	18,671	18,671
6223	Office Materials & Supplies	7,170	14,000	-	21,170	-	21,170	21,170	18,013	3,157	3,157
6224	Print & Non-Print Material	106,542		-	106,542	-	106,542	54,517	17,602	88,940	36,915
6231	Fuel and Lubricants	8,016		-	8,016	-	8,016	8,016	880	7,136	7,136
6241	Rental of Buildings	24,000		-	24,000	-	24,000	18,578	15,438	8,562	3,140
6243	Janitorial & Cleaning Supplies	1,845		-	1,845	-	1,845	1,280	358	1,487	922
6261	Local Travel & Subsistence	31,388	-9,000	-	22,388	-	22,388	12,733	3,461	18,927	9,272
6263	Postage Telex & Cablegram	25		-	25	-	25	25	0	25	25
6264	Vehicle Spares & Maintenance	1,100		-	1,100	-	1,100	825	633	467	192
6265	Other Transport Travel & Post	26,000	-4,000	-	22,000	-	22,000	10,196	6,391	15,609	3,805
6271	Telephone Charges	5,108		-	5,108	-	5,108	2,518	5	5,103	2,513
6272	Electricity Charges	2,244		-	2,244	-	2,244	1,446	939	1,305	507
6273	Water Charges	800		-	800	-	800	400	0	800	400
6281	Security Services	2,400		-	2,400	-	2,400	1,260	0	2,400	1,260
6282	Equipment Maintenance	500	4,000	-	4,500	-	4,500	1,700	1,698	2,802	2
6284	Other	60,500	-2,000	-	58,500	-	58,500	30,364	26,949	31,551	3,415
6293	Refreshment and Meals	12,911	-8,000	-	4,911	-	4,911	8,572	1,085	3,826	7,487
6294	Other	78,600		-	78,600	-	78,600	38,966	17,700	60,900	21,266
6302	Training (including Scholarships)	71,450		-	71,450	-	71,450	18	10	71,440	7

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 2005

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		26,581	458	0	27,039	0	27,039	27,039	26,764	275	275
6116	Contracted Employees	10,240	458	-	10,698	-	10,698	10,698	10,698	0	0
6221	Drugs & Medical Supplies	106	-	-	106	-	106	106	106	0	0
6222	Field Material & Supplies	165	-	-	165	-	165	165	164	1	1
6223	Office Materials & Supplies	1,050	-	-	1,050	-	1,050	1,050	1,050	0	0
6224	Print & Non-Print Material	320	-	-	320	-	320	320	318	2	2
6231	Fuel and Lubricants	1,360	-	-	1,360	-	1,360	1,360	1,360	0	0
6242	Maintenance of Buildings	150	-	-	150	-	150	150	147	3	3
6243	Janitorial & Cleaning Supplies	160	-	-	160	-	160	160	160	0	0
6261	Local Travel & Subsistence	8,825	-	-	8,825	-	8,825	8,825	8,687	138	138
6263	Postage Telex & Cablegram	20	-	-	20	-	20	20	0	20	20
6264	Vehicle Spares & Maintenance	1,050	-	-	1,050	-	1,050	1,050	1,049	1	1
6265	Other Transport Travel & Post	61	-	-	61	-	61	61	49	12	12
6271	Telephone Charges	1,053	-	-	1,053	-	1,053	1,053	1,045	8	8
6281	Security Services	826	-	-	826	-	826	826	825	1	1
6282	Equipment Maintenance	380	-	-	380	-	380	380	329	51	51
6283	Cleaning & Extermination Services	110	-	-	110	-	110	110	110	0	0
6284	Other	340	-	-	340	-	340	340	321	19	19
6293	Refreshment and Meals	210	-	-	210	-	210	210	210	0	0
6294	Other	155	-	-	155	-	155	155	137	18	18

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 2005

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		18,732	65	0	18,797	0	18,797	17,330	16,877	1,920	453
6111	Administrative	622	164	-	786	-	786	785	785	1	0
6113	Other Technical & Craft Skill	338	95	-	433	-	433	433	433	0	0
6114	Clerical & Office Support	5,200	-81	-	5,119	-	5,119	4,472	4,472	647	0
6115	Semi-Skilled Operatives & Unskilled	1,192	-	-	1,192	-	1,192	1,003	1,003	189	0
6116	Contracted Employees	1,910	-	-	1,910	-	1,910	1,444	1,444	466	0
6131	Other Direct Labour Costs	570	-113	-	457	-	457	299	299	158	0
6133	Benefits & Allowances	475	-	-	475	-	475	475	364	111	111
6134	National Insurance	522	-	-	522	-	522	516	516	6	0
6221	Drugs & Medical Supplies	16	-	-	16	-	16	16	16	0	0
6222	Field Material & Supplies	16	-	-	16	-	16	16	16	0	0
6223	Office Materials & Supplies	420	-	-	420	-	420	420	419	1	1
6224	Print & Non-Print Material	200	-	-	200	-	200	200	199	1	1
6231	Fuel and Lubricants	452	-	-	452	-	452	452	451	1	1
6242	Maintenance of Buildings	1,850	-	-	1,850	-	1,850	1,850	1,752	98	98
6243	Janitorial & Cleaning Supplies	160	-	-	160	-	160	160	160	0	0
6255	Maintenance of Other Infrastructure	250	-	-	250	-	250	250	249	1	1
6261	Local Travel & Subsistence	160	-	-	160	-	160	160	98	62	62
6263	Postage Telex & Cablegram	25	-	-	25	-	25	25	25	0	0
6264	Vehicle Spares & Maintenance	900	-	-	900	-	900	900	900	0	0
6271	Telephone Charges	375	-	-	375	-	375	375	366	9	9
6272	Electricity Charges	1,200	350	-	1,550	-	1,550	1,550	1,550	0	0
6273	Water Charges	450	-350	-	100	-	100	100	0	100	100
6281	Security Services	432	-	-	432	-	432	432	408	24	24
6282	Equipment Maintenance	215	-	-	215	-	215	215	192	23	23
6283	Cleaning & Extermination Services	440	-	-	440	-	440	440	440	0	0
6284	Other	80	-	-	80	-	80	80	80	0	0
6293	Refreshment and Meals	220	-	-	220	-	220	220	199	21	21
6294	Other	42	-	-	42	-	42	42	42	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 2005

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		95,452	-523	0	94,929	0	94,929	94,007	92,074	2,855	1,934
6111	Administrative	3,705	320	-	4,025	-	4,025	4,025	4,025	0	0
6114	Clerical & Office Support	305	-215	-	90	-	90	0	0	90	0
6116	Contracted Employees	7,982	-	-	7,982	-	7,982	7,730	7,730	252	0
6131	Other Direct Labour Costs	500	140	-	640	-	640	576	576	64	0
6133	Benefits & Allowances	505	250	-	755	-	755	732	728	27	4
6134	National Insurance	355	-	-	355	-	355	321	321	34	0
6211	Expense Specific to Agency	55,300	4,740	-	60,040	-	60,040	60,040	59,986	54	54
6223	Office Materials & Supplies	260	-	-	260	-	260	260	260	0	0
6224	Print & Non-Print Material	787	-	-	787	-	787	787	764	23	23
6231	Fuel and Lubricants	200	-	-	200	-	200	200	199	1	1
6243	Janitorial & Cleaning Supplies	140	-	-	140	-	140	140	140	0	0
6261	Local Travel & Subsistence	380	-	-	380	-	380	380	281	99	99
6263	Postage Telex & Cablegram	18	-	-	18	-	18	18	6	12	12
6264	Vehicle Spares & Maintenance	50	-	-	50	-	50	50	50	0	0
6271	Telephone Charges	100	-	-	100	-	100	100	100	0	0
6282	Equipment Maintenance	32	-	-	32	-	32	32	22	10	10
6283	Cleaning & Extermination Services	12	-	-	12	-	12	12	9	3	3
6284	Other	53	-	-	53	-	53	53	49	4	4
6293	Refreshment and Meals	38	-	-	38	-	38	38	38	0	0
6294	Other	3,030	-240	-	2,790	-	2,790	2,790	1,330	1,460	1,460
6302	Training (including Scholarships)	16,100	-5,518	-	10,582	-	10,582	10,124	10,081	501	42
6312	Subventions to Local Authority	5,000	-	-	5,000	-	5,000	5,000	4,888	112	112
6322	Subsidies & Contributions to International Org	600	-	-	600	-	600	600	492	108	108

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 2005**

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		138,303	0	5,000	143,303	0	143,303	143,546	141,115	2,188	2,431
6111	Administrative	6,733	-698	-	6,035	-	6,035	6,035	5,985	50	50
6112	Senior Technical	6,489	-237	-	6,252	-	6,252	6,356	6,252	0	104
6113	Other Technical & Craft Skill	1,299	126	-	1,425	-	1,425	1,564	1,425	0	139
6114	Clerical & Office Support	6,839	-30	-	6,809	-	6,809	6,809	6,722	87	87
6115	Semi-Skilled Operatives & Unskilled	1,788	-	-	1,788	-	1,788	1,788	1,785	3	3
6116	Contracted Employees	18,002	316	-	18,318	-	18,318	18,318	18,107	211	211
6131	Other Direct Labour Costs	2,332	433	-	2,765	-	2,765	2,765	2,748	17	17
6133	Benefits & Allowances	1,985	60	-	2,045	-	2,045	2,045	1,929	116	116
6134	National Insurance	1,573	30	-	1,603	-	1,603	1,603	1,598	5	5
6221	Drugs & Medical Supplies	62	-	-	62	-	62	62	41	21	21
6223	Office Materials & Supplies	1,135	-	-	1,135	-	1,135	1,135	1,112	23	23
6224	Print & Non-Print Material	625	-	-	625	-	625	625	625	0	0
6231	Fuel and Lubricants	1,620	-	-	1,620	-	1,620	1,620	1,557	63	63
6242	Maintenance of Buildings	1,800	1,008	5,000	7,808	-	7,808	7,808	7,742	66	66
6243	Janitorial & Cleaning Supplies	441	-	-	441	-	441	441	288	153	153
6261	Local Travel & Subsistence	1,215	-	-	1,215	-	1,215	1,215	927	288	288
6263	Postage Telex & Cablegram	40	-	-	40	-	40	40	23	17	17
6264	Vehicle Spares & Maintenance	898	-	-	898	-	898	898	667	231	231
6271	Telephone Charges	1,949	140	-	2,089	-	2,089	1,986	1,873	215	113
6272	Electricity Charges	3,960	-	-	3,960	-	3,960	3,960	3,957	3	3
6273	Water Charges	210	-	-	210	-	210	210	95	115	115
6281	Security Services	7,033	-640	-	6,393	-	6,393	6,393	6,320	73	73
6282	Equipment Maintenance	971	-	-	971	-	971	971	922	49	49
6283	Cleaning & Extermination Services	238	85	-	323	-	323	323	300	24	24
6284	Other	3,702	2,000	-	5,702	-	5,702	5,702	5,433	269	269
6291	National & Other Events	150	-	-	150	-	150	150	118	33	33
6293	Refreshment and Meals	954	-	-	954	-	954	954	883	71	71
6294	Other	1,179	-50	-	1,129	-	1,129	1,129	1,126	3	3
6302	Training (including Scholarships)	60,297	-2,543	-	57,754	-	57,754	57,856	57,834	-80	23
6322	Subsidies & Contributions to International Orgs	2,784	-	-	2,784	-	2,784	2,784	2,721	63	63

MR. G. CHASE
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 2005

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
6231	Fuel and Lubricants	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 2005**

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
6231	Fuel and Lubricants	1		-	1	-	1	0	0	1	0

MR. M. HARICHARAN
HEAD OF BUDGET AGENCY

**AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 211 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		373,203	0	0	373,203	0	373,203	373,203	366,584	6,619	6,619
6111	Administrative	7,490		-	7,490	-	7,490	7,490	6,801	689	689
6112	Senior Technical	561	587	-	1,148	-	1,148	1,148	1,148	0	0
6113	Other Technical & Craft Skill	8,189	-304	-	7,885	-	7,885	7,885	7,637	249	248
6114	Clerical & Office Support	11,274	-904	-	10,370	-	10,370	10,370	9,644	726	726
6115	Semi-Skilled Operatives & Unskilled	2,535		-	2,535	-	2,535	2,535	2,380	155	155
6116	Contracted Employees	21,781	621	-	22,402	-	22,402	22,402	22,388	14	14
6117	Temporary Employees	4,407		-	4,407	-	4,407	4,407	3,880	527	527
6131	Other Direct Labour Costs	2,799		-	2,799	-	2,799	2,799	2,787	12	12
6133	Benefits & Allowances	2,050		-	2,050	-	2,050	2,050	1,881	169	169
6134	National Insurance	2,460		-	2,460	-	2,460	2,460	2,174	286	286
6221	Drugs & Medical Supplies	60		-	60	-	60	60	60	0	0
6222	Field Material & Supplies	78		-	78	-	78	78	78	0	0
6223	Office Materials & Supplies	3,050		-	3,050	-	3,050	3,050	3,034	16	16
6224	Print & Non-Print Material	1,456		-	1,456	-	1,456	1,456	1,437	20	20
6231	Fuel and Lubricants	3,325		-	3,325	-	3,325	3,325	3,299	26	26
6242	Maintenance of Buildings	1,900		-	1,900	-	1,900	1,900	1,855	45	45
6243	Janitorial & Cleaning Supplies	695		-	695	-	695	695	686	9	9
6255	Maintenance of Other Infrastructure	1,450		-	1,450	-	1,450	1,450	1,105	345	345
6261	Local Travel & Subsistence	5,140		-	5,140	-	5,140	5,140	4,519	621	621
6263	Postage Telex & Cablegram	27		-	27	-	27	27	25	2	2
6264	Vehicle Spares & Maintenance	1,300	724	-	2,024	-	2,024	2,024	1,877	147	147
6265	Other Transport Travel & Post	1,500		-	1,500	-	1,500	1,500	787	713	713
6271	Telephone Charges	2,492		-	2,492	-	2,492	2,492	1,453	1,039	1,039
6272	Electricity Charges	6,264		-	6,264	-	6,264	6,264	6,264	0	0
6273	Water Charges	650		-	650	-	650	650	650	0	0
6281	Security Services	5,975		-	5,975	-	5,975	5,975	5,910	65	65
6282	Equipment Maintenance	1,155		-	1,155	-	1,155	1,155	1,089	66	66
6283	Cleaning & Extermination Services	1,890	517	-	2,407	-	2,407	2,407	2,406	1	1
6284	Other	1,529		-	1,529	-	1,529	1,529	1,155	374	374
6291	National & Other Events	195		-	195	-	195	195	185	10	10
6293	Refreshment and Meals	1,050		-	1,050	-	1,050	1,050	981	69	69
6294	Other	3,780	-1,241	-	2,539	-	2,539	2,539	2,457	82	82
6302	Training (including Scholarships)	104		-	104	-	104	104	0	104	104
6321	Subsidies & Contributions to Local Org	264,592		-	264,592	-	264,592	264,592	264,555	37	37

DR. D. PERMAUL
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**AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 212 CROPS & LIVESTOCK SUPPORT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		627,650	0	0	627,650	0	627,650	627,650	606,139	21,511	21,511
6112	Senior Technical	21,004		-	21,004	-	21,004	21,004	18,177	2,827	2,827
6113	Other Technical & Craft Skill	26,263		-	26,263	-	26,263	26,263	24,458	1,805	1,805
6114	Clerical & Office Support	4,060		-	4,060	-	4,060	4,060	4,007	53	53
6115	Semi-Skilled Operatives & Unskilled	11,107		-	11,107	-	11,107	11,107	10,541	566	566
6116	Contracted Employees	15,875		-	15,875	-	15,875	15,875	11,352	4,523	4,523
6131	Other Direct Labour Costs	7,636		-	7,636	-	7,636	7,636	7,225	411	411
6133	Benefits & Allowances	16,982		-	16,982	-	16,982	16,982	13,689	3,293	3,293
6134	National Insurance	5,391		-	5,391	-	5,391	5,391	4,660	731	731
6221	Drugs & Medical Supplies	10,260	-7,359	-	2,901	-	2,901	2,901	2,900	1	1
6222	Field Material & Supplies	2,095		-	2,095	-	2,095	2,095	2,015	80	80
6223	Office Materials & Supplies	3,380		-	3,380	-	3,380	3,380	3,321	59	59
6224	Print & Non-Print Material	1,155		-	1,155	-	1,155	1,155	1,100	55	55
6231	Fuel and Lubricants	8,023		-	8,023	-	8,023	8,023	7,997	26	26
6241	Rental of Buildings	2,625	3,245	-	5,870	-	5,870	5,870	5,870	0	0
6242	Maintenance of Buildings	3,650	832	-	4,482	-	4,482	4,482	4,479	3	3
6243	Janitorial & Cleaning Supplies	460		-	460	-	460	460	459	1	1
6252	Maintenance of Bridges	275		-	275	-	275	275	275	0	0
6255	Maintenance of Other Infrastructure	494	241	-	735	-	735	735	537	198	198
6261	Local Travel & Subsistence	9,872		-	9,872	-	9,872	9,872	9,508	364	364
6263	Postage Telex & Cablegram	93		-	93	-	93	93	93	0	0
6264	Vehicle Spares & Maintenance	3,420		-	3,420	-	3,420	3,420	3,368	52	52
6265	Other Transport Travel & Post	723		-	723	-	723	723	587	136	136
6271	Telephone Charges	2,943		-	2,943	-	2,943	2,943	2,640	303	303
6272	Electricity Charges	3,324	-1,187	-	2,137	-	2,137	2,137	1,285	853	852
6273	Water Charges	303		-	303	-	303	303	63	240	240
6281	Security Services	2,301	940	-	3,241	-	3,241	3,241	3,108	134	133
6282	Equipment Maintenance	682		-	682	-	682	682	655	27	27
6283	Cleaning & Extermination Services	1,155	-478	-	677	-	677	677	516	161	161
6284	Other	945	850	-	1,795	-	1,795	1,795	1,729	66	66
6291	National & Other Events	5,520		-	5,520	-	5,520	5,520	5,515	5	5
6293	Refreshment and Meals	714		-	714	-	714	714	711	3	3
6294	Other	8,254	2,916	-	11,170	-	11,170	11,170	10,964	205	206
6302	Training (including Scholarships)	1,867		-	1,867	-	1,867	1,867	1,796	71	71
6321	Subsidies & Contributions to Local Org	433,952		-	433,952	-	433,952	433,952	433,952	0	0
6322	Subsidies & Contributions to International Org	10,847		-	10,847	-	10,847	10,847	6,591	4,256	4,256

DR. D. PERMAUL
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**AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 213 FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		47,630	0	0	47,630	0	47,630	47,480	44,803	2,827	2,677
6112	Senior Technical	6,372	-1,213	-	5,159	-	5,159	5,159	5,079	80	80
6113	Other Technical & Craft Skill	1,413	-	-	1,413	-	1,413	1,413	1,413	0	0
6114	Clerical & Office Support	972	-70	-	902	-	902	902	808	94	94
6115	Semi-Skilled Operatives & Unskilled	3,939	-	-	3,939	-	3,939	3,939	3,660	279	279
6116	Contracted Employees	5,745	1,722	-	7,467	-	7,467	7,467	7,447	20	20
6117	Temporary Employees	315	70	-	385	-	385	385	375	10	10
6131	Other Direct Labour Costs	659	-	-	659	-	659	659	659	0	0
6133	Benefits & Allowances	1,704	-509	-	1,195	-	1,195	1,195	803	392	392
6134	National Insurance	945	-	-	945	-	945	945	867	78	78
6221	Drugs & Medical Supplies	15	-	-	15	-	15	15	15	0	0
6222	Field Material & Supplies	184	-	-	184	-	184	184	179	5	5
6223	Office Materials & Supplies	480	-	-	480	-	480	480	362	118	118
6224	Print & Non-Print Material	275	-	-	275	-	275	275	261	14	14
6231	Fuel and Lubricants	1,969	-	-	1,969	-	1,969	1,969	1,966	3	3
6242	Maintenance of Buildings	2,000	-1,020	-	980	-	980	980	871	109	109
6243	Janitorial & Cleaning Supplies	113	-	-	113	-	113	113	109	4	4
6251	Maintenance of Roads	200	400	-	600	-	600	600	495	105	105
6261	Local Travel & Subsistence	1,800	-	-	1,800	-	1,800	1,800	1,548	253	253
6263	Postage Telex & Cablegram	35	-	-	35	-	35	35	20	15	15
6264	Vehicle Spares & Maintenance	1,180	720	-	1,900	-	1,900	1,900	1,883	17	17
6265	Other Transport Travel & Post	120	-	-	120	-	120	120	91	29	29
6271	Telephone Charges	390	150	-	540	-	540	540	524	16	16
6272	Electricity Charges	3,000	-550	-	2,450	-	2,450	2,450	2,110	340	340
6273	Water Charges	300	-	-	300	-	300	300	0	300	300
6281	Security Services	2,940	-	-	2,940	-	2,940	2,940	2,847	93	93
6282	Equipment Maintenance	730	100	-	830	-	830	830	778	52	52
6283	Cleaning & Extermination Services	95	200	-	295	-	295	295	293	2	2
6284	Other	160	-	-	160	-	160	160	125	35	35
6291	National & Other Events	700	-	-	700	-	700	700	686	14	14
6293	Refreshment and Meals	220	-	-	220	-	220	220	179	41	41
6294	Other	500	100	-	600	-	600	600	501	99	99
6302	Training (including Scholarships)	1,430	-100	-	1,330	-	1,330	1,330	1,269	61	61
6311	Rates and Taxes	150	-	-	150	-	150	0	0	150	0
6322	Subsidies & Contributions to International Orgs	6,580	-	-	6,580	-	6,580	6,580	6,580	0	0

DR. D. PERMAUL
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**AGENCY - 21 MINISTRY OF AGRICULTURE
PROGRAMME - 214 HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		100,437	0	0	100,437	0	100,437	98,778	91,456	8,981	7,322
6112	Senior Technical	4,801	-300	-	4,501	-	4,501	4,501	4,018	483	483
6113	Other Technical & Craft Skill	9,282	-1,600	-	7,682	-	7,682	7,682	7,682	0	0
6114	Clerical & Office Support	2,485	300	-	2,785	-	2,785	2,785	2,777	8	8
6115	Semi-Skilled Operatives & Unskilled	1,756	-	-	1,756	-	1,756	1,756	1,429	327	327
6116	Contracted Employees	-	1,600	-	1,600	-	1,600	1,600	958	642	642
6117	Temporary Employees	3,007	-	-	3,007	-	3,007	3,007	1,699	1,308	1,308
6131	Other Direct Labour Costs	6,181	-	-	6,181	-	6,181	6,181	5,177	1,004	1,004
6133	Benefits & Allowances	1,579	-	-	1,579	-	1,579	1,579	1,389	190	190
6134	National Insurance	1,344	-	-	1,344	-	1,344	1,344	1,274	70	70
6221	Drugs & Medical Supplies	157	-	-	157	-	157	157	153	4	4
6222	Field Material & Supplies	2,667	-	-	2,667	-	2,667	2,667	2,650	17	17
6223	Office Materials & Supplies	1,785	-	-	1,785	-	1,785	1,785	1,782	3	3
6224	Print & Non-Print Material	1,017	801	-	1,818	-	1,818	1,818	1,620	198	198
6231	Fuel and Lubricants	4,000	-1,336	-	2,664	-	2,664	2,664	2,664	0	0
6242	Maintenance of Buildings	1,100	35	-	1,135	-	1,135	1,135	900	235	235
6243	Janitorial & Cleaning Supplies	165	-	-	165	-	165	165	165	0	0
6255	Maintenance of Other Infrastructure	1,622	-	-	1,622	-	1,622	1,622	786	836	836
6261	Local Travel & Subsistence	2,676	-	-	2,676	-	2,676	2,676	1,622	1,054	1,054
6263	Postage Telex & Cablegram	32	-	-	32	-	32	32	20	12	12
6264	Vehicle Spares & Maintenance	1,190	-	-	1,190	-	1,190	1,190	1,172	18	18
6265	Other Transport Travel & Post	5,275	-141	-	5,134	-	5,134	5,134	4,637	498	498
6271	Telephone Charges	1,115	-	-	1,115	-	1,115	1,115	1,115	0	0
6272	Electricity Charges	3,144	-	-	3,144	-	3,144	3,144	3,144	0	0
6273	Water Charges	410	-	-	410	-	410	410	410	0	0
6281	Security Services	900	-	-	900	-	900	900	815	86	86
6282	Equipment Maintenance	3,806	241	-	4,047	-	4,047	4,047	4,047	0	0
6283	Cleaning & Extermination Services	1,155	-	-	1,155	-	1,155	1,155	997	158	158
6284	Other	745	-	-	745	-	745	745	697	48	48
6291	National & Other Events	360	400	-	760	-	760	760	701	59	59
6293	Refreshment and Meals	189	-	-	189	-	189	189	188	1	1
6294	Other	65	-	-	65	-	65	65	31	34	34
6302	Training (including Scholarships)	1,324	-	-	1,324	-	1,324	1,324	1,294	30	30
6311	Rates and Taxes	1,659	-	-	1,659	-	1,659	0	0	1,659	0
6322	Subsidies & Contributions to International Orgs	33,444	-	-	33,444	-	33,444	33,444	33,444	0	0

DR. D. PERMAUL
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AGENCY - 23 MINISTRY OF TOURISM, COMMERCE & INDUSTRY
PROGRAMME - 231 MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		180,853	1,464	0	182,318	0	182,318	182,318	182,137	181	181
6111	Administrative	1,912	-78	-	1,834	-	1,834	1,834	1,834	0	0
6113	Other Technical & Craft Skill	2,090	-42	-	2,048	-	2,048	2,048	2,044	3	3
6114	Clerical & Office Support	590	4	-	594	-	594	594	591	3	3
6115	Semi-Skilled Operatives & Unskilled	1,530	-110	-	1,420	-	1,420	1,420	1,413	8	8
6116	Contracted Employees	14,100	485	-	14,585	-	14,585	14,585	14,508	77	77
6131	Other Direct Labour Costs	160	-88	-	72	-	72	72	72	0	0
6133	Benefits & Allowances	320	-79	-	241	-	241	241	241	0	0
6134	National Insurance	390	12	-	402	-	402	402	402	0	0
6221	Drugs & Medical Supplies	20	-	-	20	-	20	20	20	0	0
6222	Field Material & Supplies	100	-	-	100	-	100	100	100	0	0
6223	Office Materials & Supplies	1,303	-	-	1,303	-	1,303	1,303	1,291	12	12
6224	Print & Non-Print Material	319	-	-	319	-	319	319	319	0	0
6231	Fuel and Lubricants	2,326	-	-	2,326	-	2,326	2,326	2,326	0	0
6242	Maintenance of Buildings	4,000	-	-	4,000	-	4,000	4,000	4,000	0	0
6243	Janitorial & Cleaning Supplies	210	-	-	210	-	210	210	210	0	0
6261	Local Travel & Subsistence	570	915	-	1,485	-	1,485	1,485	1,485	0	0
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	0	15	15
6264	Vehicle Spares & Maintenance	980	275	-	1,255	-	1,255	1,255	1,224	31	31
6265	Other Transport Travel & Post	100	-100	-	0	-	0	0	0	0	0
6271	Telephone Charges	1,858	749	-	2,607	-	2,607	2,607	2,607	0	0
6272	Electricity Charges	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
6273	Water Charges	1,572	-972	-	600	-	600	600	600	0	0
6281	Security Services	5,124	320	-	5,444	-	5,444	5,444	5,432	12	12
6282	Equipment Maintenance	300	-	-	300	-	300	300	295	5	5
6283	Cleaning & Extermination Services	110	-	-	110	-	110	110	110	0	0
6284	Other	800	600	-	1,400	-	1,400	1,400	1,400	0	0
6291	National & Other Events	17,218	-600	-	16,618	-	16,618	16,618	16,616	2	2
6293	Refreshment and Meals	690	173	-	863	-	863	863	861	2	2
6294	Other	60	-	-	60	-	60	60	51	9	9
6302	Training (including Scholarships)	30	-	-	30	-	30	30	30	0	0
6321	Subsidies & Contributions to Local Org	116,056	-	-	116,056	-	116,056	116,056	116,056	0	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

**AGENCY - 23 MINISTRY OF TOURISM, COMMERCE & INDUSTRY
PROGRAMME - 232 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		33,662	-1,200	0	32,462	0	32,462	32,462	31,957	505	505
6111	Administrative	3,720	166	-	3,886	-	3,886	3,886	3,886	0	0
6113	Other Technical & Craft Skill	1,418		-	1,418	-	1,418	1,418	1,418	0	0
6114	Clerical & Office Support	2,898		-	2,898	-	2,898	2,898	2,827	71	71
6115	Semi-Skilled Operatives & Unskilled	882	14	-	896	-	896	896	873	23	23
6116	Contracted Employees	710	-63	-	647	-	647	647	638	9	9
6131	Other Direct Labour Costs	862		-	862	-	862	862	849	13	13
6133	Benefits & Allowances	929	-222	-	707	-	707	707	707	0	0
6134	National Insurance	780		-	780	-	780	780	735	45	45
6221	Drugs & Medical Supplies	30		-	30	-	30	30	30	0	0
6223	Office Materials & Supplies	1,250		-	1,250	-	1,250	1,250	1,246	4	4
6224	Print & Non-Print Material	450		-	450	-	450	450	450	0	0
6231	Fuel and Lubricants	1,000	-829	-	171	-	171	171	171	0	0
6242	Maintenance of Buildings	1,000		-	1,000	-	1,000	1,000	1,000	0	0
6243	Janitorial & Cleaning Supplies	360		-	360	-	360	360	359	1	1
6255	Maintenance of Other Infrastructure	200		-	200	-	200	200	200	0	0
6261	Local Travel & Subsistence	710	70	-	780	-	780	780	780	0	0
6263	Postage Telex & Cablegram	60		-	60	-	60	60	18	42	42
6271	Telephone Charges	720	500	-	1,220	-	1,220	1,220	1,220	0	0
6272	Electricity Charges	9,110	-1,207	-	7,903	-	7,903	7,903	7,903	0	0
6273	Water Charges	200		-	200	-	200	200	101	99	99
6281	Security Services	3,243		-	3,243	-	3,243	3,243	3,078	165	165
6282	Equipment Maintenance	680	120	-	800	-	800	800	782	18	18
6283	Cleaning & Extermination Services	175	67	-	242	-	242	242	241	1	1
6284	Other	1,350	184	-	1,534	-	1,534	1,534	1,534	0	0
6291	National & Other Events	205		-	205	-	205	205	205	0	0
6293	Refreshment and Meals	440		-	440	-	440	440	438	2	2
6294	Other	240		-	240	-	240	240	240	0	0
6302	Training (including Scholarships)	40		-	40	-	40	40	31	10	10

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY - 23 MINISTRY OF TOURISM, COMMERCE & INDUSTRY
PROGRAMME - 233 COMMERCE, TOURISM, INDUSTRY & CONSUMER AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Contingency Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		26,977	-264	0	26,712	0	26,712	26,712	26,502	210	210
6111	Administrative	1,195	253	-	1,448	-	1,448	1,448	1,438	11	11
6112	Senior Technical	4,771	627	-	5,398	-	5,398	5,398	5,397	1	1
6113	Other Technical & Craft Skill	383	-383	-	0	-	0	0	0	0	0
6114	Clerical & Office Support	1,680	-176	-	1,504	-	1,504	1,504	1,504	0	0
6116	Contracted Employees	4,434	-404	-	4,029	-	4,029	4,029	3,970	59	59
6131	Other Direct Labour Costs	1,720	94	-	1,814	-	1,814	1,814	1,688	126	126
6133	Benefits & Allowances	1,320	-22	-	1,298	-	1,298	1,298	1,298	0	0
6134	National Insurance	670	12	-	682	-	682	682	682	0	0
6223	Office Materials & Supplies	1,262	-	-	1,262	-	1,262	1,262	1,262	0	0
6224	Print & Non-Print Material	110	-	-	110	-	110	110	110	0	0
6243	Janitorial & Cleaning Supplies	100	-	-	100	-	100	100	100	0	0
6261	Local Travel & Subsistence	710	-	-	710	-	710	710	710	0	0
6263	Postage Telex & Cablegram	10	-	-	10	-	10	10	0	10	10
6264	Vehicle Spares & Maintenance	120	-120	-	0	-	0	0	0	0	0
6265	Other Transport Travel & Post	125	-125	-	0	-	0	0	0	0	0
6271	Telephone Charges	720	-	-	720	-	720	720	720	0	0
6282	Equipment Maintenance	20	-20	-	0	-	0	0	0	0	0
6284	Other	4,210	-	-	4,210	-	4,210	4,210	4,208	2	2
6291	National & Other Events	1,000	-	-	1,000	-	1,000	1,000	999	1	1
6293	Refreshment and Meals	288	-	-	288	-	288	288	288	0	0
6302	Training (including Scholarships)	2,129	-	-	2,129	-	2,129	2,129	2,129	0	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY - 31 MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
PROGRAMME - 311 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

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		227,373	0	130,000	357,373	51,814	409,187	409,487	390,943	18,244	18,544
6111	Administrative	4,595	-	-	4,595	-	4,595	4,595	4,595	0	0
6113	Other Technical & Craft Skill	1,270	-	-	1,270	-	1,270	1,270	1,006	264	264
6114	Clerical & Office Support	10,232	-	-	10,232	-	10,232	10,232	10,061	171	171
6115	Semi-Skilled Operatives & Unskilled	5,830	-300	-	5,530	-	5,530	5,830	5,112	418	718
6116	Contracted Employees	6,395	-	-	6,395	-	6,395	6,395	5,802	593	593
6131	Other Direct Labour Costs	2,700	300	-	3,000	-	3,000	3,000	2,659	341	341
6133	Benefits & Allowances	2,450	-	-	2,450	-	2,450	2,450	1,616	834	834
6134	National Insurance	1,780	-	-	1,780	-	1,780	1,780	1,634	146	146
6221	Drugs & Medical Supplies	60	-	-	60	-	60	60	59	1	1
6222	Field Material & Supplies	10	-	-	10	-	10	10	9	1	1
6223	Office Materials & Supplies	2,255	-	-	2,255	-	2,255	2,255	2,204	51	51
6224	Print & Non-Print Material	1,212	-	-	1,212	-	1,212	1,212	1,209	3	3
6231	Fuel and Lubricants	4,620	-	-	4,620	-	4,620	4,620	4,620	0	0
6241	Rental of Buildings	64,200	-17,543	-	46,657	-	46,657	46,657	42,121	4,536	4,536
6243	Janitorial & Cleaning Supplies	735	-	-	735	-	735	735	650	85	85
6261	Local Travel & Subsistence	2,000	-425	-	1,575	-	1,575	1,575	1,066	509	509
6263	Postage Telex & Cablegram	45	-	-	45	-	45	45	0	45	45
6264	Vehicle Spares & Maintenance	4,228	-	-	4,228	-	4,228	4,228	3,750	478	478
6265	Other Transport Travel & Post	600	-	-	600	-	600	600	141	459	459
6271	Telephone Charges	3,380	-1,446	-	1,934	-	1,934	1,934	1,927	7	7
6272	Electricity Charges	22,000	-	-	22,000	-	22,000	22,000	22,000	0	0
6273	Water Charges	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
6281	Security Services	32,387	-5,878	-	26,509	-	26,509	26,509	23,698	2,811	2,811
6282	Equipment Maintenance	525	-	-	525	-	525	525	422	103	103
6283	Cleaning & Extermination Services	338	-	-	338	-	338	338	264	74	74
6284	Other	1,870	-	-	1,870	-	1,870	1,870	975	895	895
6293	Refreshment and Meals	838	-	-	838	-	838	838	780	58	58
6302	Training (including Scholarships)	50	-	-	50	-	50	50	0	50	50
6321	Subsidies & Contributions to Local Org	-	25,292	130,000	155,292	51,814	207,106	207,106	207,106	0	0
6322	Subsidies & Contributions to International Orgs	45,768	-	-	45,768	-	45,768	45,768	40,456	5,312	5,312

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY - 31 MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
PROGRAMME - 312 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		214,359	0	0	214,359	0	214,359	216,524	203,278	11,081	13,246
6111	Administrative	2,235	-	-	2,235	-	2,235	2,235	2,235	0	0
6112	Senior Technical	3,390	-	-	3,390	-	3,390	3,390	3,390	0	0
6113	Other Technical & Craft Skill	7,574	-	-	7,574	-	7,574	7,574	7,303	271	271
6114	Clerical & Office Support	1,560	-	-	1,560	-	1,560	1,425	1,425	135	0
6115	Semi-Skilled Operatives & Unskilled	1,172	-	-	1,172	-	1,172	1,072	1,072	100	0
6131	Other Direct Labour Costs	2,465	600	-	3,065	-	3,065	3,065	3,008	57	57
6133	Benefits & Allowances	2,750	-600	-	2,150	-	2,150	2,750	1,681	469	1,069
6134	National Insurance	1,105	-	-	1,105	-	1,105	1,105	1,053	52	52
6221	Drugs & Medical Supplies	65	-	-	65	-	65	65	65	0	0
6222	Field Material & Supplies	1,610	-	-	1,610	-	1,610	1,610	1,576	34	34
6223	Office Materials & Supplies	1,650	-	-	1,650	-	1,650	1,650	1,096	554	554
6224	Print & Non-Print Material	467	-	-	467	-	467	467	417	50	50
6231	Fuel and Lubricants	7,300	-	-	7,300	-	7,300	7,300	7,296	4	4
6242	Maintenance of Buildings	30,550	-	-	30,550	-	30,550	30,550	25,860	4,690	4,690
6243	Janitorial & Cleaning Supplies	376	-	-	376	-	376	376	362	14	14
6251	Maintenance of Roads	70,000	-	-	70,000	-	70,000	70,000	70,000	0	0
6252	Maintenance of Bridges	15,000	-	-	15,000	-	15,000	15,000	15,000	0	0
6254	Maintenance of Sea & River Def	33,600	18	-	33,618	-	33,618	33,618	33,539	79	79
6255	Maintenance of Other Infrastructure	8,500	-	-	8,500	-	8,500	8,500	5,730	2,770	2,770
6261	Local Travel & Subsistence	102	-	-	102	-	102	102	70	32	32
6263	Postage Telex & Cablegram	18	-18	-	0	-	0	0	0	0	0
6264	Vehicle Spares & Maintenance	15,198	1,800	-	16,998	-	16,998	16,998	16,233	765	765
6271	Telephone Charges	724	-	-	724	-	724	724	517	207	207
6272	Electricity Charges	750	-	-	750	-	750	750	565	185	185
6273	Water Charges	200	-	-	200	-	200	200	0	200	200
6281	Security Services	5,228	-1,800	-	3,428	-	3,428	5,228	3,355	73	1,873
6282	Equipment Maintenance	160	-	-	160	-	160	160	93	67	67
6283	Cleaning & Extermination Services	315	-	-	315	-	315	315	110	205	205
6284	Other	190	-	-	190	-	190	190	125	65	65
6293	Refreshment and Meals	105	-	-	105	-	105	105	103	2	2

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY - 31 MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
PROGRAMME - 313 COMMUNICATION & TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

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		36,030	0	0	36,030	0	36,030	36,030	34,174	1,856	1,856
6112	Senior Technical	3,150	-	-	3,150	-	3,150	3,150	3,150	0	0
6114	Clerical & Office Support	308	-	-	308	-	308	308	2	306	306
6131	Other Direct Labour Costs	88	-	-	88	-	88	88	63	25	25
6133	Benefits & Allowances	840	-	-	840	-	840	840	565	275	275
6134	National Insurance	240	-	-	240	-	240	240	128	112	112
6221	Drugs & Medical Supplies	36	-	-	36	-	36	36	36	0	0
6222	Field Material & Supplies	368	-	-	368	-	368	368	367	1	1
6223	Office Materials & Supplies	105	-	-	105	-	105	105	105	0	0
6224	Print & Non-Print Material	80	-	-	80	-	80	80	64	16	16
6231	Fuel and Lubricants	250	-	-	250	-	250	250	94	156	156
6243	Janitorial & Cleaning Supplies	53	-	-	53	-	53	53	53	0	0
6255	Maintenance of Other Infrastructure	23,000	-	-	23,000	-	23,000	23,000	23,000	0	0
6261	Local Travel & Subsistence	150	-	-	150	-	150	150	62	88	88
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	11	4	4
6264	Vehicle Spares & Maintenance	370	-	-	370	-	370	370	0	370	370
6265	Other Transport Travel & Post	6,020	-	-	6,020	-	6,020	6,020	6,020	0	0
6271	Telephone Charges	230	-	-	230	-	230	230	71	159	159
6282	Equipment Maintenance	100	-	-	100	-	100	100	73	27	27
6283	Cleaning & Extermination Services	169	-	-	169	-	169	169	25	144	144
6284	Other	300	-	-	300	-	300	300	145	155	155
6293	Refreshment and Meals	63	-	-	63	-	63	63	62	1	1
6302	Training (including Scholarships)	95	-	-	95	-	95	95	78	17	17

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 2005**

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		286,594	3,115	0	289,709	0	289,709	287,634	286,082	3,627	1,553
6113	Other Technical & Craft Skill	329	-	-	329	-	329	0	0	329	0
6114	Clerical & Office Support	-	-	-	0	-	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	607	-20	-	587	-	587	0	0	587	0
6116	Contracted Employees	27,496	20	-	27,516	-	27,516	27,516	27,512	4	4
6131	Other Direct Labour Costs	7	-	-	7	-	7	0	0	7	0
6133	Benefits & Allowances	36	-	-	36	-	36	0	0	36	0
6134	National Insurance	396	-	-	396	-	396	4	0	396	4
6221	Drugs & Medical Supplies	75	-	-	75	-	75	75	15	60	60
6222	Field Material & Supplies	450	-	-	450	-	450	390	234	216	156
6223	Office Materials & Supplies	1,000	-	-	1,000	-	1,000	1,000	997	3	3
6224	Print & Non-Print Material	400	-	-	400	-	400	400	345	55	55
6231	Fuel and Lubricants	220	-	-	220	-	220	220	220	0	0
6242	Maintenance of Buildings	2,100	-	-	2,100	-	2,100	2,100	1,507	593	593
6243	Janitorial & Cleaning Supplies	200	-	-	200	-	200	200	197	3	3
6261	Local Travel & Subsistence	1,300	-	-	1,300	-	1,300	992	849	451	143
6263	Postage Telex & Cablegram	60	-	-	60	-	60	60	60	0	0
6264	Vehicle Spares & Maintenance	400	-	-	400	-	400	400	385	15	15
6271	Telephone Charges	2,145	-	-	2,145	-	2,145	2,067	2,064	81	4
6272	Electricity Charges	800	-	-	800	-	800	800	751	49	49
6273	Water Charges	300	-	-	300	-	300	205	205	95	0
6281	Security Services	1,410	-	-	1,410	-	1,410	1,410	1,362	49	49
6282	Equipment Maintenance	810	-	-	810	-	810	661	417	393	243
6283	Cleaning & Extermination Services	125	-	-	125	-	125	137	115	10	22
6284	Other	215	-	-	215	-	215	169	132	83	37
6291	National & Other Events	750	-	-	750	-	750	750	679	71	71
6293	Refreshment and Meals	620	-	-	620	-	620	620	604	16	16
6294	Other	115	-	-	115	-	115	115	95	20	20
6301	Education Subvention & Grants	21,629	-	-	21,629	-	21,629	21,629	21,629	0	0
6321	Subsidies & Contributions to Local Org	119,035	-	-	119,035	-	119,035	119,035	119,035	0	0
6322	Subsidies & Contributions to International Org	103,564	3,115	-	106,679	-	106,679	106,679	106,674	5	5

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY - 41 MINISTRY OF EDUCATION
PROGRAMME - 412 NATIONAL EDUCATION POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		154,452	43,496	0	197,948	0	197,948	195,197	185,489	12,459	9,708
6112	Senior Technical	28,133	-1,102	-	27,031	-	27,031	26,583	26,574	457	10
6113	Other Technical & Craft Skill	1,058	-130	-	928	-	928	0	0	928	0
6114	Clerical & Office Support	5,794	-4,383	-	1,411	-	1,411	1,507	1,336	74	171
6115	Semi-Skilled Operatives & Unskilled	836	-	-	836	-	836	836	0	836	836
6116	Contracted Employees	10,739	5,485	-	16,224	-	16,224	16,224	16,224	0	0
6131	Other Direct Labour Costs	105	234	-	339	-	339	365	95	244	270
6133	Benefits & Allowances	4,700	-	-	4,700	-	4,700	4,950	4,657	43	293
6134	National Insurance	2,155	-	-	2,155	-	2,155	2,155	1,457	698	698
6221	Drugs & Medical Supplies	175	-	-	175	-	175	175	175	0	0
6222	Field Material & Supplies	1,400	-	-	1,400	-	1,400	1,400	1,394	6	6
6223	Office Materials & Supplies	2,650	-	-	2,650	-	2,650	2,650	2,545	105	105
6224	Print & Non-Print Material	3,000	-	-	3,000	-	3,000	3,000	2,426	574	574
6231	Fuel and Lubricants	150	-	-	150	-	150	20	1	149	19
6241	Rental of Buildings	100	-	-	100	-	100	100	0	100	100
6242	Maintenance of Buildings	60,700	39,464	-	100,164	-	100,164	100,164	94,395	5,769	5,769
6243	Janitorial & Cleaning Supplies	390	-	-	390	-	390	390	388	2	2
6255	Maintenance of Other Infrastructure	-	1,428	-	1,428	-	1,428	1,428	1,413	15	15
6261	Local Travel & Subsistence	2,882	-	-	2,882	-	2,882	2,159	1,882	1,000	277
6263	Postage Telex & Cablegram	25	-	-	25	-	25	28	2	23	25
6264	Vehicle Spares & Maintenance	150	-	-	150	-	150	100	99	51	1
6271	Telephone Charges	1,960	-	-	1,960	-	1,960	1,703	1,698	262	5
6272	Electricity Charges	1,620	-	-	1,620	-	1,620	1,538	1,538	82	0
6273	Water Charges	400	-	-	400	-	400	208	208	192	0
6282	Equipment Maintenance	1,300	-	-	1,300	-	1,300	1,094	1,061	239	33
6283	Cleaning & Extermination Services	220	-	-	220	-	220	242	204	16	38
6284	Other	300	-	-	300	-	300	200	198	102	2
6291	National & Other Events	7,540	2,500	-	10,040	-	10,040	10,040	10,031	9	9
6293	Refreshment and Meals	1,035	-	-	1,035	-	1,035	1,018	960	75	58
6294	Other	60	-	-	60	-	60	45	42	18	3
6301	Education Subventions & Grants	375	-	-	375	-	375	375	358	17	17
6302	Training (including Scholarships)	14,500	-	-	14,500	-	14,500	14,500	14,126	374	374

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 2005**

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		742,900	28,489	0	771,389	0	771,389	741,977	730,937	40,452	11,040
6111	Administrative	10,709	-1,368	-	9,341	-	9,341	8,684	8,684	657	0
6112	Senior Technical	7,140	-1,095	-	6,045	-	6,045	5,527	5,460	585	68
6113	Other Technical & Craft Skill	6,382		-	6,382	-	6,382	6,313	6,305	77	8
6114	Clerical & Office Support	39,399	-104	-	39,295	-	39,295	38,407	38,174	1,121	233
6115	Semi-Skilled Operatives & Unskilled	11,286	1,368	-	12,654	-	12,654	12,228	12,148	507	81
6116	Contracted Employees	10,333	28,593	-	38,926	-	38,926	17,787	17,773	21,153	14
6117	Temporary Employees	7,763		-	7,763	-	7,763	4,991	4,881	2,882	110
6131	Other Direct Labour Costs	5,389	1,095	-	6,484	-	6,484	6,484	6,484	0	0
6133	Benefits & Allowances	5,000		-	5,000	-	5,000	3,657	3,556	1,444	101
6134	National Insurance	5,873		-	5,873	-	5,873	5,855	5,815	58	40
6221	Drugs & Medical Supplies	475		-	475	-	475	475	436	39	39
6222	Field Material & Supplies	5,300		-	5,300	-	5,300	5,300	5,169	131	131
6223	Office Materials & Supplies	10,500		-	10,500	-	10,500	10,500	9,440	1,060	1,060
6224	Print & Non-Print Material	278,100		-	278,100	-	278,100	278,100	278,080	20	20
6231	Fuel and Lubricants	5,831		-	5,831	-	5,831	5,831	5,747	84	84
6241	Rental of Buildings	4,140		-	4,140	-	4,140	4,140	3,441	699	699
6242	Maintenance of Buildings	21,200		-	21,200	-	21,200	21,200	20,055	1,145	1,145
6243	Janitorial & Cleaning Supplies	1,450		-	1,450	-	1,450	1,450	1,390	60	60
6255	Maintenance of Other Infrastructure	4,000		-	4,000	-	4,000	4,000	3,913	87	87
6261	Local Travel & Subsistence	16,000		-	16,000	-	16,000	16,000	15,551	449	449
6263	Postage Telex & Cablegram	1,810		-	1,810	-	1,810	1,810	1,583	227	227
6264	Vehicle Spares & Maintenance	7,800		-	7,800	-	7,800	7,800	7,737	63	63
6265	Other Transport Travel & Post	14,000		-	14,000	-	14,000	14,000	13,986	14	14
6271	Telephone Charges	5,000		-	5,000	-	5,000	5,000	5,000	0	0
6272	Electricity Charges	21,000		-	21,000	-	21,000	21,000	21,000	0	0
6273	Water Charges	3,560		-	3,560	-	3,560	1,978	1,978	1,582	0
6281	Security Services	20,000		-	20,000	-	20,000	20,000	19,375	625	625
6282	Equipment Maintenance	15,000		-	15,000	-	15,000	15,000	9,835	5,165	5,165
6283	Cleaning & Extermination Services	2,100		-	2,100	-	2,100	2,100	2,087	13	13
6284	Other	52,000		-	52,000	-	52,000	52,000	51,942	58	58
6291	National & Other Events	490		-	490	-	490	490	489	1	1
6292	Dietary	90,000		-	90,000	-	90,000	90,000	90,000	0	0
6293	Refreshment and Meals	1,900		-	1,900	-	1,900	1,900	1,672	228	228
6294	Other	1,470		-	1,470	-	1,470	1,470	1,370	100	100
6301	Education Subvention & Grants	48,000		-	48,000	-	48,000	48,000	48,000	0	0
6302	Training (including Scholarships)	2,500		-	2,500	-	2,500	2,500	2,381	119	119

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 2005**

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		437,519	-5,615	0	431,904	0	431,904	420,119	402,861	29,044	17,258
6111	Administrative	5,919	-	-	5,919	-	5,919	4,954	4,879	1,040	76
6112	Senior Technical	50,628	-865	-	49,763	-	49,763	47,481	47,251	2,512	230
6113	Other Technical & Craft Skill	9,038	-	-	9,038	-	9,038	6,623	6,509	2,529	114
6114	Clerical & Office Support	14,686	-	-	14,686	-	14,686	13,803	13,578	1,108	224
6115	Semi-Skilled Operatives & Unskilled	10,897	-	-	10,897	-	10,897	10,580	10,566	331	14
6116	Contracted Employees	29,118	-	-	29,118	-	29,118	30,323	28,714	404	1,609
6117	Temporary Employees	33,075	-	-	33,075	-	33,075	33,075	31,979	1,096	1,096
6131	Other Direct Labour Costs	1,810	-	-	1,810	-	1,810	2,007	1,783	27	224
6133	Benefits & Allowances	2,500	865	-	3,365	-	3,365	3,365	2,741	624	624
6134	National Insurance	6,143	-	-	6,143	-	6,143	5,837	5,418	725	419
6221	Drugs & Medical Supplies	470	-	-	470	-	470	457	453	17	3
6222	Field Material & Supplies	7,513	794	-	8,307	-	8,307	8,307	7,926	381	381
6223	Office Materials & Supplies	6,200	-	-	6,200	-	6,200	6,016	5,472	728	544
6224	Print & Non-Print Material	10,900	-	-	10,900	-	10,900	10,864	10,574	326	291
6231	Fuel and Lubricants	2,200	-	-	2,200	-	2,200	2,200	2,188	12	12
6241	Rental of Buildings	5,380	-	-	5,380	-	5,380	4,679	3,464	1,916	1,214
6242	Maintenance of Buildings	20,900	-	-	20,900	-	20,900	19,010	15,996	4,904	3,014
6243	Janitorial & Cleaning Supplies	1,720	-	-	1,720	-	1,720	1,542	1,533	187	9
6255	Maintenance of Other Infrastructure	5,000	-	-	5,000	-	5,000	5,000	2,974	2,026	2,026
6261	Local Travel & Subsistence	6,700	-	-	6,700	-	6,700	5,972	5,863	837	108
6263	Postage Telex & Cablegram	50	-	-	50	-	50	50	45	5	5
6264	Vehicle Spares & Maintenance	2,200	-	-	2,200	-	2,200	1,913	1,911	289	3
6265	Other Transport Travel & Post	100	-	-	100	-	100	81	44	56	37
6271	Telephone Charges	3,500	-	-	3,500	-	3,500	3,500	2,922	578	578
6272	Electricity Charges	21,526	-	-	21,526	-	21,526	21,642	21,526	0	116
6273	Water Charges	5,000	-	-	5,000	-	5,000	3,830	3,238	1,762	592
6281	Security Services	19,990	-	-	19,990	-	19,990	19,990	17,798	2,192	2,192
6282	Equipment Maintenance	6,300	-	-	6,300	-	6,300	5,438	5,437	863	2
6283	Cleaning & Extermination Services	2,250	-	-	2,250	-	2,250	2,078	1,760	490	318
6284	Other	5,980	7,457	-	13,437	-	13,437	13,437	13,433	4	4
6291	National & Other Events	7,470	-	-	7,470	-	7,470	7,470	7,394	76	76
6292	Dietary	49,010	-13,072	-	35,938	-	35,938	35,938	35,738	200	200
6293	Refreshment and Meals	1,145	-	-	1,145	-	1,145	1,145	1,119	26	26
6294	Other	2,090	-794	-	1,296	-	1,296	1,400	1,262	34	138
6301	Education Subventions & Grants	34,000	-	-	34,000	-	34,000	34,000	33,966	34	34
6302	Training (including Scholarships)	46,111	-	-	46,111	-	46,111	46,111	45,408	703	703

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 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		3,084,849	-69,485	0	3,015,364	0	3,015,364	2,965,984	2,930,684	84,680	35,300
6111	Administrative	251,622	15,315	-	266,937	-	266,937	266,209	266,043	894	166
6112	Senior Technical	696,543	-500	-	696,043	-	696,043	689,424	689,335	6,708	89
6113	Other Technical & Craft Skill	247,705	-42,142	-	205,563	-	205,563	205,563	205,477	87	87
6114	Clerical & Office Support	28,663	-1,561	-	27,102	-	27,102	27,121	26,863	239	258
6115	Semi-Skilled Operatives & Unskilled	113,633	-11,617	-	102,016	-	102,016	102,531	101,697	319	834
6116	Contracted Employees	2,831	1,704	-	4,535	-	4,535	4,535	3,918	617	617
6117	Temporary Employees	30,754	9,708	-	40,462	-	40,462	40,462	40,454	8	8
6131	Other Direct Labour Costs	29,868	-	-	29,868	-	29,868	28,466	28,324	1,544	142
6133	Benefits & Allowances	22,812	500	-	23,312	-	23,312	22,802	22,705	607	97
6134	National Insurance	101,615	-	-	101,615	-	101,615	99,996	99,059	2,556	937
6221	Drugs & Medical Supplies	1,120	-	-	1,120	-	1,120	966	962	158	4
6222	Field Material & Supplies	40,500	-805	-	39,695	-	39,695	36,647	35,902	3,793	745
6223	Office Materials & Supplies	10,800	-	-	10,800	-	10,800	10,800	10,771	29	29
6224	Print & Non-Print Material	20,000	-1,500	-	18,500	-	18,500	18,134	17,446	1,054	688
6231	Fuel and Lubricants	1,300	-	-	1,300	-	1,300	1,300	1,274	26	26
6241	Rental of Buildings	6,000	-	-	6,000	-	6,000	6,000	5,588	413	413
6242	Maintenance of Buildings	202,789	-40,892	-	161,897	-	161,897	141,137	129,247	32,650	11,890
6243	Janitorial & Cleaning Supplies	7,500	-	-	7,500	-	7,500	7,500	7,499	1	1
6255	Maintenance of Other Infrastructure	44,400	-	-	44,400	-	44,400	44,400	39,878	4,522	4,522
6261	Local Travel & Subsistence	5,001	-	-	5,001	-	5,001	5,001	4,712	289	289
6263	Postage Telex & Cablegram	130	-	-	130	-	130	123	99	32	24
6264	Vehicle Spares & Maintenance	2,700	-	-	2,700	-	2,700	2,700	2,090	610	610
6271	Telephone Charges	3,943	-	-	3,943	-	3,943	3,943	3,344	599	599
6272	Electricity Charges	41,000	-	-	41,000	-	41,000	41,000	40,939	61	61
6273	Water Charges	21,000	-	-	21,000	-	21,000	12,346	12,311	8,689	35
6281	Security Services	127,078	-	-	127,078	-	127,078	127,078	121,478	5,600	5,600
6282	Equipment Maintenance	13,900	-	-	13,900	-	13,900	8,688	6,152	7,748	2,536
6283	Cleaning & Extermination Services	16,618	-	-	16,618	-	16,618	16,618	13,190	3,428	3,428
6284	Other	2,100	2,305	-	4,405	-	4,405	4,405	4,401	3	3
6291	National & Other Events	6,200	-	-	6,200	-	6,200	6,200	6,025	175	175
6292	Dietary	950	-	-	950	-	950	950	889	61	61
6293	Refreshment and Meals	680	-	-	680	-	680	680	637	43	43
6294	Other	120	-	-	120	-	120	120	88	32	32
6301	Education Subventions & Grants	964,716	-	-	964,716	-	964,716	964,716	964,708	8	8
6302	Training (including Scholarships)	18,258	-	-	18,258	-	18,258	17,424	17,180	1,078	243

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY - 44 MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME - 441 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		100,537	-3,350	0	97,187	0	97,187	97,187	95,706	1,482	1,482
6111	Administrative	3,264	543	-	3,807	-	3,807	3,807	3,807	0	0
6113	Other Technical & Craft Skill	3,150		-	3,150	-	3,150	3,150	2,354	796	796
6114	Clerical & Office Support	11,397	-2,680	-	8,717	-	8,717	8,717	8,687	30	30
6115	Semi-Skilled Operatives & Unskilled	1,147	227	-	1,374	-	1,374	1,374	1,374	0	0
6116	Contracted Employees	34,518	-1,524	-	32,994	-	32,994	32,994	32,994	0	0
6131	Other Direct Labour Costs	1,716	114	-	1,830	-	1,830	1,830	1,798	32	32
6133	Benefits & Allowances	1,369	-30	-	1,339	-	1,339	1,339	1,291	48	48
6134	National Insurance	1,552		-	1,552	-	1,552	1,552	1,351	201	201
6221	Drugs & Medical Supplies	30		-	30	-	30	30	30	0	0
6222	Field Material & Supplies	35		-	35	-	35	35	32	3	3
6223	Office Materials & Supplies	2,515		-	2,515	-	2,515	2,515	2,326	189	189
6224	Print & Non-Print Material	600		-	600	-	600	600	599	1	1
6231	Fuel and Lubricants	2,489	800	-	3,289	-	3,289	3,289	3,289	0	0
6242	Maintenance of Buildings	5,000	70	-	5,070	-	5,070	5,070	5,068	2	2
6243	Janitorial & Cleaning Supplies	715	-70	-	645	-	645	645	643	2	2
6255	Maintenance of Other Infrastructure	427		-	427	-	427	427	416	11	11
6261	Local Travel & Subsistence	1,050		-	1,050	-	1,050	1,050	1,049	1	1
6263	Postage Telex & Cablegram	44		-	44	-	44	44	43	1	1
6264	Vehicle Spares & Maintenance	4,750	-200	-	4,550	-	4,550	4,550	4,549	1	1
6271	Telephone Charges	1,860		-	1,860	-	1,860	1,860	1,860	0	0
6272	Electricity Charges	10,000	-2,635	-	7,365	-	7,365	7,365	7,365	0	0
6273	Water Charges	250	-96	-	154	-	154	154	154	0	0
6281	Security Services	5,500		-	5,500	-	5,500	5,500	5,469	31	31
6282	Equipment Maintenance	1,060		-	1,060	-	1,060	1,060	1,056	4	4
6283	Cleaning & Extermination Services	520		-	520	-	520	520	517	3	3
6284	Other	2,700		-	2,700	-	2,700	2,700	2,690	10	10
6291	National & Other Events	1,200	2,731	-	3,931	-	3,931	3,931	3,817	114	114
6293	Refreshment and Meals	725		-	725	-	725	725	725	0	0
6294	Other	954	-600	-	354	-	354	354	353	1	1

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

**AGENCY - 44 MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME - 442 CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		147,991	2,851	0	150,841	0	150,841	151,342	149,457	1,384	1,885
6111	Administrative	3,808	-1,802	-	2,006	-	2,006	1,557	1,557	449	0
6112	Senior Technical	2,205	-50	-	2,155	-	2,155	2,155	2,155	0	0
6113	Other Technical & Craft Skill	9,745	-	-	9,745	-	9,745	9,745	9,721	24	24
6114	Clerical & Office Support	3,913	601	-	4,514	-	4,514	4,514	4,514	0	0
6115	Semi-Skilled Operatives & Unskilled	9,206	-1,578	-	7,628	-	7,628	7,787	7,628	0	159
6116	Contracted Employees	21,239	4,728	-	25,967	-	25,967	25,967	25,967	0	0
6117	Temporary Employees	3,060	1,451	-	4,511	-	4,511	4,511	4,487	24	24
6131	Other Direct Labour Costs	1,080	-	-	1,080	-	1,080	1,080	972	108	108
6133	Benefits & Allowances	1,695	-500	-	1,195	-	1,195	1,195	1,136	59	59
6134	National Insurance	2,074	-	-	2,074	-	2,074	2,074	1,987	87	87
6221	Drugs & Medical Supplies	60	-15	-	45	-	45	45	45	0	0
6222	Field Material & Supplies	345	-125	-	220	-	220	220	219	1	1
6223	Office Materials & Supplies	890	-	-	890	-	890	890	890	0	0
6224	Print & Non-Print Material	2,200	-100	-	2,100	-	2,100	2,100	2,096	4	4
6231	Fuel and Lubricants	115	-	-	115	-	115	115	115	0	0
6242	Maintenance of Buildings	3,200	261	-	3,461	-	3,461	3,461	3,456	5	5
6243	Janitorial & Cleaning Supplies	620	-	-	620	-	620	620	618	2	2
6255	Maintenance of Other Infrastructure	995	135	-	1,130	-	1,130	1,130	1,114	16	16
6261	Local Travel & Subsistence	1,400	-	-	1,400	-	1,400	1,400	1,400	0	0
6263	Postage Telex & Cablegram	45	-	-	45	-	45	45	7	39	39
6265	Other Transport Travel & Post	460	-	-	460	-	460	460	460	0	0
6271	Telephone Charges	1,140	-	-	1,140	-	1,140	1,140	1,140	0	0
6272	Electricity Charges	4,890	-	-	4,890	-	4,890	4,890	4,890	0	0
6273	Water Charges	1,180	-897	-	283	-	283	1,180	283	0	897
6281	Security Services	20,009	-	-	20,009	-	20,009	20,009	19,975	34	34
6282	Equipment Maintenance	2,278	-	-	2,278	-	2,278	2,278	2,274	4	4
6283	Cleaning & Extermination Services	1,710	-	-	1,710	-	1,710	1,710	1,703	7	7
6284	Other	5,000	-	-	5,000	-	5,000	4,893	4,890	110	3
6291	National & Other Events	23,040	742	-	23,782	-	23,782	23,782	23,779	3	3
6293	Refreshment and Meals	505	-	-	505	-	505	505	505	0	0
6294	Other	1,205	-	-	1,205	-	1,205	1,205	1,205	0	0
6302	Training (including Scholarships)	1,790	-	-	1,790	-	1,790	1,790	1,786	4	4
6321	Subsidies & Contributions to Local Orgs	16,452	-	-	16,452	-	16,452	16,452	16,090	362	362
6322	Subsidies & Contributions to International Orgs	437	-	-	437	-	437	437	395	42	42

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME - 443 YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

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		50,073	0	0	50,073	0	50,073	50,338	48,782	1,291	1,556
6111	Administrative	2,204	-805	-	1,399	-	1,399	1,399	1,399	0	0
6112	Senior Technical	1,141	-334	-	807	-	807	807	807	0	0
6113	Other Technical & Craft Skill	1,714	1,113	-	2,827	-	2,827	2,427	2,427	400	0
6114	Clerical & Office Support	766	-24	-	742	-	742	962	604	138	358
6115	Semi-Skilled Operatives & Unskilled	353	-	-	353	-	353	353	353	0	0
6116	Contracted Employees	5,498	265	-	5,763	-	5,763	5,763	5,472	291	291
6117	Temporary Employees	1,507	450	-	1,957	-	1,957	1,957	1,954	3	3
6131	Other Direct Labour Costs	605	-	-	605	-	605	605	527	78	78
6133	Benefits & Allowances	1,767	-665	-	1,102	-	1,102	1,282	992	110	290
6134	National Insurance	455	-	-	455	-	455	455	349	106	106
6221	Drugs & Medical Supplies	30	-	-	30	-	30	30	30	0	0
6222	Field Material & Supplies	550	-	-	550	-	550	550	547	3	3
6223	Office Materials & Supplies	478	-	-	478	-	478	478	475	3	3
6224	Print & Non-Print Material	420	-	-	420	-	420	420	419	1	1
6231	Fuel and Lubricants	150	-	-	150	-	150	150	146	4	4
6242	Maintenance of Buildings	1,180	-	-	1,180	-	1,180	1,180	1,177	3	3
6243	Janitorial & Cleaning Supplies	140	-	-	140	-	140	140	139	1	1
6255	Maintenance of Other Infrastructure	107	-	-	107	-	107	107	105	2	2
6261	Local Travel & Subsistence	1,300	90	-	1,390	-	1,390	1,390	1,389	1	1
6263	Postage Telex & Cablegram	45	-35	-	10	-	10	45	10	0	35
6264	Vehicle Spares & Maintenance	100	-55	-	45	-	45	100	40	5	60
6265	Other Transport Travel & Post	500	-	-	500	-	500	500	500	0	0
6271	Telephone Charges	100	-	-	100	-	100	100	100	0	0
6272	Electricity Charges	535	-	-	535	-	535	535	535	0	0
6273	Water Charges	158	-110	-	48	-	48	158	48	0	110
6281	Security Services	4,000	-	-	4,000	-	4,000	4,000	3,987	13	13
6282	Equipment Maintenance	330	-65	-	265	-	265	330	199	66	131
6283	Cleaning & Extermination Services	139	-	-	139	-	139	139	139	0	0
6284	Other	200	-	-	200	-	200	200	200	0	0
6291	National & Other Events	6,350	175	-	6,525	-	6,525	6,525	6,521	4	4
6293	Refreshment and Meals	95	-	-	95	-	95	95	95	0	0
6294	Other	2,295	-	-	2,295	-	2,295	2,295	2,294	1	1
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	2,067	53	53
6322	Subsidies & Contributions to International Orgs	7,741	-	-	7,741	-	7,741	7,741	7,740	1	1

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

**AGENCY - 44 MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME - 444 SPORTS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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	65,789	0	0	65,789	0	65,789	65,789	65,786	3	3
6321	Subsidies & Contributions to Local Orgs	65,789		-	65,789	-	65,789	65,789	65,786	3	3

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

AGENCY - 44 MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME - 445 YOUTH, ENTREPRENEURIAL SKILLS TRAINING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Contingency Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		184,906	499	0	185,406	0	185,406	186,069	184,064	1,342	2,004
6111	Administrative	1,328	130	-	1,458	-	1,458	1,458	1,458	0	0
6112	Senior Technical	4,710	-	-	4,710	-	4,710	4,710	4,710	0	0
6113	Other Technical & Craft Skill	3,331	-	-	3,331	-	3,331	3,331	3,331	0	0
6114	Clerical & Office Support	6,685	-1,500	-	5,185	-	5,185	5,185	4,565	620	620
6115	Semi-Skilled Operatives & Unskilled	2,631	-	-	2,631	-	2,631	2,631	2,410	221	221
6116	Contracted Employees	67,168	2,350	-	69,518	-	69,518	69,518	69,438	80	80
6131	Other Direct Labour Costs	430	150	-	580	-	580	580	560	20	20
6133	Benefits & Allowances	3,025	-500	-	2,525	-	2,525	2,525	2,422	103	103
6134	National Insurance	1,429	-130	-	1,299	-	1,299	1,429	1,241	58	188
6221	Drugs & Medical Supplies	650	-	-	650	-	650	650	626	24	24
6222	Field Material & Supplies	570	-	-	570	-	570	570	569	1	1
6223	Office Materials & Supplies	1,110	-	-	1,110	-	1,110	1,110	1,101	9	9
6224	Print & Non-Print Material	1,380	-	-	1,380	-	1,380	1,380	1,379	1	1
6231	Fuel and Lubricants	7,810	-	-	7,810	-	7,810	7,810	7,780	30	30
6242	Maintenance of Buildings	8,000	1,300	-	9,300	-	9,300	9,300	9,294	6	6
6243	Janitorial & Cleaning Supplies	650	-	-	650	-	650	650	648	2	2
6251	Maintenance of Roads	400	-100	-	300	-	300	300	298	2	2
6252	Maintenance of Bridges	200	-100	-	100	-	100	100	79	21	21
6253	Maintenance of Drainage & Irrigation	700	100	-	800	-	800	800	800	0	0
6255	Maintenance of Other Infrastructure	1,300	-	-	1,300	-	1,300	1,300	1,297	3	3
6261	Local Travel & Subsistence	2,100	-	-	2,100	-	2,100	2,100	2,099	1	1
6263	Postage Telex & Cablegram	85	-50	-	35	-	35	35	30	5	5
6264	Vehicle Spares & Maintenance	3,100	-112	-	2,989	-	2,989	3,289	2,979	9	309
6265	Other Transport Travel & Post	2,000	-	-	2,000	-	2,000	2,000	1,998	2	2
6271	Telephone Charges	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6272	Electricity Charges	5,200	-	-	5,200	-	5,200	5,200	5,198	2	2
6273	Water Charges	650	-233	-	417	-	417	650	417	0	233
6281	Security Services	9,000	-	-	9,000	-	9,000	9,000	8,999	1	1
6282	Equipment Maintenance	1,700	-300	-	1,400	-	1,400	1,400	1,357	43	43
6283	Cleaning & Extermination Services	1,450	50	-	1,500	-	1,500	1,500	1,450	50	50
6284	Other	400	-	-	400	-	400	400	390	10	10
6291	National & Other Events	440	-	-	440	-	440	440	436	4	4
6292	Dietary	27,000	-600	-	26,400	-	26,400	26,400	26,398	2	2
6293	Refreshment and Meals	110	-	-	110	-	110	110	110	0	0
6294	Other	16,764	44	-	16,808	-	16,808	16,808	16,796	12	12
6302	Training (including Scholarships)	300	-	-	300	-	300	300	300	0	0

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

**AGENCY - 45 MINISTRY OF HOUSING & WATER
PROGRAMME - 451 HOUSING & WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		354,629	0	0	354,629	450,000	804,629	804,539	802,896	1,733	1,644
6111	Administrative	5,610		-	5,610	-	5,610	5,610	5,610	0	0
6114	Clerical & Office Support	1,650		-	1,650	-	1,650	1,650	1,650	0	0
6115	Semi-Skilled Operatives & Unskilled	710		-	710	-	710	710	626	84	84
6116	Contracted Employees	1,550		-	1,550	-	1,550	1,550	1,090	460	460
6131	Other Direct Labour Costs	235		-	235	-	235	235	29	206	206
6133	Benefits & Allowances	835		-	835	-	835	745	744	91	1
6134	National Insurance	380		-	380	-	380	380	367	13	13
6221	Drugs & Medical Supplies	153		-	153	-	153	153	153	0	0
6222	Field Material & Supplies	120		-	120	-	120	120	120	0	0
6223	Office Materials & Supplies	2,448	-385	-	2,063	-	2,063	2,063	2,063	0	0
6224	Print & Non-Print Material	784		-	784	-	784	784	783	1	1
6231	Fuel and Lubricants	1,542	439	-	1,981	-	1,981	1,981	1,981	0	0
6242	Maintenance of Buildings	810	-320	-	490	-	490	490	162	328	328
6243	Janitorial & Cleaning Supplies	568		-	568	-	568	568	564	4	4
6261	Local Travel & Subsistence	650		-	650	-	650	650	575	75	75
6263	Postage Telex & Cablegram	15		-	15	-	15	15	0	15	15
6264	Vehicle Spares & Maintenance	1,100	297	-	1,397	-	1,397	1,397	1,378	19	19
6265	Other Transport Travel & Post	150		-	150	-	150	150	104	46	46
6271	Telephone Charges	1,695		-	1,695	-	1,695	1,695	1,522	173	173
6272	Electricity Charges	3,240		-	3,240	-	3,240	3,240	3,240	0	0
6273	Water Charges	480		-	480	-	480	480	480	0	0
6281	Security Services	3,760	-351	-	3,409	-	3,409	3,409	3,299	110	110
6282	Equipment Maintenance	580		-	580	-	580	580	579	1	1
6283	Cleaning & Extermination Services	285		-	285	-	285	285	202	83	83
6284	Other	326		-	326	-	326	326	302	24	24
6291	National & Other Events	430	320	-	750	-	750	750	750	0	0
6293	Refreshment and Meals	525		-	525	-	525	525	525	0	0
6294	Other	361		-	361	-	361	361	361	0	0
6302	Training (including Scholarships)	173		-	173	-	173	173	173	0	0
6321	Subsidies & Contributions to Local Orgs	323,464		-	323,464	450,000	773,464	773,464	773,464	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 2005

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		2,066,126	0	120,000	2,186,126	0	2,186,126	2,192,780	2,182,016	4,110	10,764
6111	Administrative	8,796	-2,050	-	6,746	-	6,746	6,746	6,698	48	48
6112	Senior Technical	90,982	-4,630	-	86,352	-	86,352	86,352	85,855	496	496
6113	Other Technical & Craft Skill	105,572	-14,815	-	90,757	-	90,757	90,757	90,450	307	307
6114	Clerical & Office Support	47,600	-2,755	-	44,845	-	44,845	44,845	44,734	111	111
6115	Semi-Skilled Operatives & Unskilled	188,876	-703	-	188,173	-	188,173	188,173	187,966	208	208
6116	Contracted Employees	321,091	30,155	-	351,246	-	351,246	351,246	351,059	188	188
6131	Other Direct Labour Costs	84,952	550	-	85,502	-	85,502	85,502	85,447	55	55
6133	Benefits & Allowances	87,279	-4,936	-	82,343	-	82,343	82,343	82,145	198	198
6134	National Insurance	46,811	-816	-	45,995	-	45,995	45,995	45,785	210	210
6221	Drugs & Medical Supplies	480,730	34,282	120,000	635,012	-	635,012	635,012	635,012	0	0
6222	Field Material & Supplies	1,165	-250	-	915	-	915	915	915	0	0
6223	Office Materials & Supplies	14,990	-676	-	14,314	-	14,314	14,314	14,228	86	86
6224	Print & Non-Print Material	6,925	630	-	7,555	-	7,555	7,555	7,407	148	148
6231	Fuel and Lubricants	36,072	2,415	-	38,487	-	38,487	39,270	37,469	1,018	1,801
6241	Rental of Buildings	13,922	157	-	14,079	-	14,079	15,070	14,079	0	991
6242	Maintenance of Buildings	25,000	-5,921	-	19,079	-	19,079	19,106	18,898	181	208
6243	Janitorial & Cleaning Supplies	10,412	3,427	-	13,839	-	13,839	13,839	13,511	328	328
6255	Maintenance of Other Infrastructure	6,800	-6,800	-	0	-	0	0	0	0	0
6261	Local Travel & Subsistence	2,077	-886	-	1,191	-	1,191	1,440	1,096	95	344
6263	Postage Telex & Cablegram	72	-30	-	42	-	42	42	41	1	1
6264	Vehicle Spares & Maintenance	1,008	748	-	1,756	-	1,756	1,808	1,702	54	106
6271	Telephone Charges	4,326	-263	-	4,063	-	4,063	4,207	4,062	1	145
6272	Electricity Charges	219,365	6	-	219,371	-	219,371	219,371	219,371	0	0
6273	Water Charges	10,274	1,474	-	11,748	-	11,748	11,748	11,748	0	0
6281	Security Services	22,432	-9,540	-	12,892	-	12,892	12,892	12,824	68	68
6282	Equipment Maintenance	82,930	-3,355	-	79,575	-	79,575	82,980	79,538	37	3,442
6283	Cleaning & Extermination Services	28,098	-1,115	-	26,983	-	26,983	26,983	26,973	10	10
6284	Other	55,920	-178	-	55,742	-	55,742	55,742	55,518	224	224
6291	National & Other Events	1,200	-696	-	504	-	504	644	496	8	148
6292	Dietary	46,494	-5,081	-	41,413	-	41,413	41,413	41,413	0	0
6293	Refreshment and Meals	1,956	200	-	2,156	-	2,156	2,156	2,154	2	2
6302	Training (including Scholarships)	11,999	-8,548	-	3,451	-	3,451	4,314	3,421	30	893

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 2005**

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		466,834	441	23,592	490,866	0	490,866	490,866	482,502	8,364	8,364
6111	Administrative	16,018	-	-	16,018	-	16,018	16,018	16,018	0	0
6112	Senior Technical	16,163	-	-	16,163	-	16,163	16,163	15,656	507	507
6113	Other Technical & Craft Skill	3,055	-	-	3,055	-	3,055	3,055	3,055	0	0
6114	Clerical & Office Support	18,634	-	-	18,634	-	18,634	18,634	18,632	2	2
6115	Semi-Skilled Operatives & Unskilled	5,686	241	-	5,927	-	5,927	5,927	5,927	0	0
6116	Contracted Employees	25,801	-	-	25,801	-	25,801	25,801	25,125	676	676
6117	Temporary Employees	702	244	-	946	-	946	946	645	301	301
6131	Other Direct Labour Costs	4,364	987	-	5,351	-	5,351	5,351	5,254	97	97
6132	Incentives	287	-287	-	0	-	0	0	0	0	0
6133	Benefits & Allowances	10,369	-1,184	-	9,185	-	9,185	9,185	7,991	1,193	1,193
6134	National Insurance	4,291	-	-	4,291	-	4,291	4,291	4,177	114	114
6221	Drugs & Medical Supplies	55,000	-	-	55,000	-	55,000	55,000	55,000	0	0
6222	Field Material & Supplies	1,985	179	-	2,164	-	2,164	2,164	1,760	404	404
6223	Office Materials & Supplies	7,850	-	-	7,850	-	7,850	7,850	7,822	28	28
6224	Print & Non-Print Material	6,812	-	-	6,812	-	6,812	6,812	6,804	8	8
6231	Fuel and Lubricants	5,990	-500	-	5,490	-	5,490	5,490	5,490	0	0
6241	Rental of Buildings	3,510	-785	-	2,725	-	2,725	2,725	1,817	908	908
6242	Maintenance of Buildings	16,396	-	-	16,396	-	16,396	16,396	16,108	288	288
6243	Janitorial & Cleaning Supplies	1,325	167	-	1,492	-	1,492	1,492	1,490	2	2
6255	Maintenance of Other Infrastructure	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
6261	Local Travel & Subsistence	5,406	-	-	5,406	-	5,406	5,406	5,292	114	114
6263	Postage Telex & Cablegram	344	-102	-	242	-	242	242	101	141	141
6264	Vehicle Spares & Maintenance	5,741	-	-	5,741	-	5,741	5,741	5,735	6	6
6265	Other Transport Travel & Post	1,100	-12	-	1,088	-	1,088	1,088	922	166	166
6271	Telephone Charges	7,304	-	-	7,304	-	7,304	7,304	7,304	0	0
6272	Electricity Charges	13,200	1,865	-	15,065	-	15,065	15,065	15,065	0	0
6273	Water Charges	1,500	-	-	1,500	-	1,500	1,500	973	527	527
6281	Security Services	24,300	-1,000	-	23,300	-	23,300	23,300	23,298	2	2
6282	Equipment Maintenance	7,718	-865	-	6,853	-	6,853	6,853	6,853	0	0
6283	Cleaning & Extermination Services	1,675	-	-	1,675	-	1,675	1,675	1,672	3	3
6284	Other	11,066	1,270	-	12,336	-	12,336	12,336	12,333	3	3
6291	National & Other Events	2,955	1,600	-	4,555	-	4,555	4,555	4,432	123	123
6293	Refreshment and Meals	2,950	223	-	3,173	-	3,173	3,173	2,949	224	224
6294	Other	90,000	4,100	23,592	117,692	-	117,692	117,692	117,193	498	498
6302	Training (including Scholarships)	6,348	-	-	6,348	-	6,348	6,348	6,110	238	238
6321	Subsidies & Contributions to Local Orgs	25,009	-5,700	-	19,309	-	19,309	19,309	17,855	1,454	1,454
6322	Subsidies & Contributions to International Orgs	53,480	-	-	53,480	-	53,480	53,480	53,144	336	336

MR. H. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 472 DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		329,601	0	0	329,601	0	329,601	327,776	311,766	17,835	16,009
6111	Administrative	761	673	-	1,434	-	1,434	1,434	1,414	20	20
6112	Senior Technical	30,179	-3,000	-	27,179	-	27,179	27,179	22,669	4,510	4,510
6113	Other Technical & Craft Skill	12,088	-1,173	-	10,915	-	10,915	10,915	9,794	1,121	1,121
6114	Clerical & Office Support	7,412	-588	-	6,824	-	6,824	6,824	6,665	159	159
6115	Semi-Skilled Operatives & Unskilled	31,663	-	-	31,663	-	31,663	31,663	31,299	364	364
6116	Contracted Employees	14,384	8,566	-	22,950	-	22,950	22,950	20,831	2,119	2,119
6117	Temporary Employees	550	-	-	550	-	550	550	208	342	342
6131	Other Direct Labour Costs	5,212	-1,000	-	4,212	-	4,212	4,212	3,979	233	233
6133	Benefits & Allowances	17,763	-3,478	-	14,285	-	14,285	14,285	11,335	2,950	2,950
6134	National Insurance	5,558	-	-	5,558	-	5,558	5,558	5,163	395	395
6221	Drugs & Medical Supplies	103,461	18,712	-	122,173	-	122,173	122,173	122,173	0	0
6222	Field Material & Supplies	4,329	-1,385	-	2,944	-	2,944	2,823	2,066	878	757
6223	Office Materials & Supplies	5,362	-	-	5,362	-	5,362	5,362	5,359	3	3
6224	Print & Non-Print Material	11,296	-3,274	-	8,022	-	8,022	7,974	7,580	442	394
6231	Fuel and Lubricants	8,338	-	-	8,338	-	8,338	8,338	8,332	6	6
6242	Maintenance of Buildings	9,212	-6,680	-	2,532	-	2,532	2,532	2,427	105	105
6243	Janitorial & Cleaning Supplies	1,010	-	-	1,010	-	1,010	1,010	1,005	5	5
6255	Maintenance of Other Infrastructure	950	-	-	950	-	950	950	657	293	293
6261	Local Travel & Subsistence	22,806	-6,000	-	16,806	-	16,806	16,772	16,754	52	18
6263	Postage Telex & Cablegram	105	-	-	105	-	105	105	87	18	18
6264	Vehicle Spares & Maintenance	3,718	-	-	3,718	-	3,718	3,718	3,697	21	21
6265	Other Transport Travel & Post	2,250	-1,235	-	1,015	-	1,015	1,015	59	956	956
6271	Telephone Charges	1,958	-	-	1,958	-	1,958	1,958	1,681	277	277
6272	Electricity Charges	3,840	-	-	3,840	-	3,840	3,840	3,808	32	32
6273	Water Charges	121	-	-	121	-	121	121	17	104	104
6281	Security Services	3,473	-560	-	2,913	-	2,913	2,913	2,215	698	698
6282	Equipment Maintenance	2,637	-	-	2,637	-	2,637	2,637	2,607	30	30
6283	Cleaning & Extermination Services	1,034	-	-	1,034	-	1,034	1,034	1,014	20	20
6284	Other	2,374	2,560	-	4,934	-	4,934	4,934	4,928	6	6
6291	National & Other Events	5,085	-	-	5,085	-	5,085	5,085	5,035	50	50
6293	Refreshment and Meals	701	-	-	701	-	701	701	701	0	0
6302	Training (including Scholarships)	9,851	-2,138	-	7,713	-	7,713	6,091	6,088	1,625	3
6321	Subsidies & Contributions to Local Orgs	120	-	-	120	-	120	120	120	0	0

MR. H. ALI
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 2005**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		242,852	-1	0	242,852	0	242,852	241,088	226,669	16,183	14,419
6111	Administrative	1,450	-	-	1,450	-	1,450	1,450	820	630	630
6112	Senior Technical	20,627	-1,306	-	19,321	-	19,321	19,321	16,430	2,891	2,891
6113	Other Technical & Craft Skill	6,476	3	-	6,479	-	6,479	6,479	6,476	3	3
6114	Clerical & Office Support	2,276	-	-	2,276	-	2,276	2,276	2,276	0	0
6115	Semi-Skilled Operatives & Unskilled	7,954	303	-	8,257	-	8,257	8,257	8,240	17	17
6116	Contracted Employees	17,147	1,000	-	18,147	-	18,147	18,147	17,014	1,133	1,133
6117	Temporary Employees	772	-	-	772	-	772	772	752	20	20
6131	Other Direct Labour Costs	2,475	-	-	2,475	-	2,475	2,475	1,320	1,155	1,155
6133	Benefits & Allowances	5,980	-	-	5,980	-	5,980	5,980	4,897	1,083	1,083
6134	National Insurance	2,521	-	-	2,521	-	2,521	2,521	2,322	199	199
6221	Drugs & Medical Supplies	106,903	-	-	106,903	-	106,903	106,903	106,902	1	1
6222	Field Material & Supplies	1,381	-	-	1,381	-	1,381	1,381	501	880	880
6223	Office Materials & Supplies	2,888	250	-	3,138	-	3,138	3,138	3,077	61	61
6224	Print & Non-Print Material	5,567	122	-	5,689	-	5,689	5,689	5,276	413	413
6231	Fuel and Lubricants	1,695	-800	-	895	-	895	895	895	0	0
6241	Rental of Buildings	1,979	-738	-	1,241	-	1,241	1,241	1,050	191	191
6242	Maintenance of Buildings	2,638	-	-	2,638	-	2,638	2,638	513	2,125	2,125
6243	Janitorial & Cleaning Supplies	345	57	-	402	-	402	402	377	25	25
6255	Maintenance of Other Infrastructure	150	-	-	150	-	150	150	30	120	120
6261	Local Travel & Subsistence	4,253	-1,259	-	2,994	-	2,994	2,205	2,087	907	118
6263	Postage Telex & Cablegram	42	-	-	42	-	42	42	20	22	22
6264	Vehicle Spares & Maintenance	1,179	1,432	-	2,611	-	2,611	1,753	1,753	859	0
6265	Other Transport Travel & Post	593	-85	-	508	-	508	508	476	32	32
6271	Telephone Charges	662	-	-	662	-	662	662	193	469	469
6272	Electricity Charges	3,725	-	-	3,725	-	3,725	3,725	3,492	233	233
6273	Water Charges	1,458	-	-	1,458	-	1,458	1,458	0	1,458	1,458
6281	Security Services	4,000	-333	-	3,667	-	3,667	3,667	3,667	0	0
6282	Equipment Maintenance	3,696	431	-	4,127	-	4,127	4,127	4,087	40	40
6283	Cleaning & Extermination Services	1,319	-	-	1,319	-	1,319	1,319	1,214	105	105
6284	Other	570	1,071	-	1,641	-	1,641	1,641	1,641	0	0
6291	National & Other Events	4,188	978	-	5,166	-	5,166	5,050	4,959	207	91
6292	Dietary	5,332	-	-	5,332	-	5,332	5,332	5,313	19	19
6293	Refreshment and Meals	494	-	-	494	-	494	494	494	0	0
6294	Other	550	-116	-	434	-	434	434	-84	518	518
6302	Training (including Scholarships)	19,567	-1,011	-	18,556	-	18,556	18,556	18,187	369	369

MR. H. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 474 REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		733,764	0	0	733,764	0	733,764	733,914	712,153	21,611	21,761
6112	Senior Technical	11,998	-2,000	-	9,998	-	9,998	9,998	9,711	287	287
6113	Other Technical & Craft Skill	3,365	-	-	3,365	-	3,365	3,365	1,427	1,938	1,938
6114	Clerical & Office Support	1,411	-	-	1,411	-	1,411	1,411	1,098	313	313
6115	Semi-Skilled Operatives & Unskilled	6,268	-	-	6,268	-	6,268	6,268	6,268	0	0
6116	Contracted Employees	170,861	2,000	-	172,861	-	172,861	172,861	170,861	2,000	2,000
6117	Temporary Employees	386	-	-	386	-	386	386	238	148	148
6131	Other Direct Labour Costs	528	-	-	528	-	528	528	299	229	229
6133	Benefits & Allowances	31,738	-	-	31,738	-	31,738	31,738	28,137	3,601	3,601
6134	National Insurance	1,567	-	-	1,567	-	1,567	1,567	1,316	251	251
6221	Drugs & Medical Supplies	361,030	-	-	361,030	-	361,030	361,030	361,030	0	0
6222	Field Material & Supplies	2,650	-	-	2,650	-	2,650	2,650	2,650	0	0
6223	Office Materials & Supplies	3,125	-	-	3,125	-	3,125	3,125	3,123	2	2
6224	Print & Non-Print Material	4,461	-500	-	3,961	-	3,961	3,961	3,590	371	371
6231	Fuel and Lubricants	6,300	800	-	7,100	-	7,100	7,100	6,391	709	709
6241	Rental of Buildings	1,428	1,125	-	2,553	-	2,553	2,553	2,553	0	0
6242	Maintenance of Buildings	19,466	-	-	19,466	-	19,466	19,466	16,181	3,285	3,285
6243	Janitorial & Cleaning Supplies	5,099	-	-	5,099	-	5,099	5,099	5,094	5	5
6251	Maintenance of Roads	4,000	-	-	4,000	-	4,000	4,000	0	4,000	4,000
6255	Maintenance of Other Infrastructure	1,859	-	-	1,859	-	1,859	1,859	1,554	305	305
6261	Local Travel & Subsistence	2,281	-	-	2,281	-	2,281	2,281	2,280	1	1
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	14	1	1
6264	Vehicle Spares & Maintenance	3,655	-	-	3,655	-	3,655	3,655	3,655	0	0
6265	Other Transport Travel & Post	22,048	-	-	22,048	-	22,048	22,048	21,558	490	490
6271	Telephone Charges	1,849	-	-	1,849	-	1,849	1,849	1,791	58	58
6272	Electricity Charges	9,045	650	-	9,695	-	9,695	9,695	9,045	650	650
6273	Water Charges	1,588	-150	-	1,438	-	1,438	1,588	827	611	761
6281	Security Services	20,672	-3,836	-	16,836	-	16,836	16,836	16,286	550	550
6282	Equipment Maintenance	5,491	1,000	-	6,491	-	6,491	6,491	5,489	1,002	1,002
6283	Cleaning & Extermination Services	1,785	536	-	2,321	-	2,321	2,321	1,785	536	536
6284	Other	16,688	375	-	17,063	-	17,063	17,063	17,060	3	3
6291	National & Other Events	63	-	-	63	-	63	63	63	0	0
6292	Dietary	7,000	-	-	7,000	-	7,000	7,000	6,999	1	1
6293	Refreshment and Meals	1,409	-	-	1,409	-	1,409	1,409	1,409	0	0
6294	Other	580	-	-	580	-	580	580	516	64	64
6302	Training (including Scholarships)	1,855	-	-	1,855	-	1,855	1,855	1,855	0	0
6321	Subsidies & Contributions to Local Org	200	-	-	200	-	200	200	0	200	200

MR. H. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 475 HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		156,864	0	0	156,864	0	156,864	155,529	146,013	10,851	9,516
6111	Administrative	515	-	-	515	-	515	515	350	165	165
6112	Senior Technical	16,328	-2,100	-	14,228	-	14,228	14,228	14,064	164	164
6113	Other Technical & Craft Skill	2,655	-163	-	2,492	-	2,492	2,492	2,492	0	0
6114	Clerical & Office Support	3,735	-500	-	3,235	-	3,235	3,235	2,869	366	366
6115	Semi-Skilled Operatives & Unskilled	2,011	-400	-	1,611	-	1,611	1,611	1,545	66	66
6116	Contracted Employees	26,685	2,755	-	29,440	-	29,440	29,440	28,848	592	592
6117	Temporary Employees	450	-	-	450	-	450	450	257	193	193
6131	Other Direct Labour Costs	3,361	-842	-	2,519	-	2,519	2,519	2,352	167	167
6133	Benefits & Allowances	4,988	-1,249	-	3,739	-	3,739	3,739	3,627	112	112
6134	National Insurance	1,983	834	-	2,817	-	2,817	2,817	2,742	75	75
6221	Drugs & Medical Supplies	802	-	-	802	-	802	802	802	0	0
6222	Field Material & Supplies	439	547	-	986	-	986	986	444	542	542
6223	Office Materials & Supplies	7,714	-1,000	-	6,714	-	6,714	6,379	6,180	534	199
6224	Print & Non-Print Material	4,187	-547	-	3,640	-	3,640	3,640	268	3,372	3,372
6231	Fuel and Lubricants	1,500	1,000	-	2,500	-	2,500	1,500	1,500	1,000	0
6241	Rental of Buildings	330	1,120	-	1,450	-	1,450	1,450	1,450	0	0
6242	Maintenance of Buildings	7,710	-	-	7,710	-	7,710	7,710	7,228	482	482
6243	Janitorial & Cleaning Supplies	1,059	-	-	1,059	-	1,059	1,059	977	82	82
6255	Maintenance of Other Infrastructure	775	-	-	775	-	775	775	288	487	487
6261	Local Travel & Subsistence	3,209	-1,005	-	2,204	-	2,204	2,204	1,750	454	454
6264	Vehicle Spares & Maintenance	1,152	-	-	1,152	-	1,152	1,152	1,109	43	43
6271	Telephone Charges	2,145	-	-	2,145	-	2,145	2,145	1,884	261	261
6272	Electricity Charges	4,150	-	-	4,150	-	4,150	4,150	3,738	412	412
6273	Water Charges	609	-	-	609	-	609	609	286	323	323
6281	Security Services	8,572	-	-	8,572	-	8,572	8,572	8,346	226	226
6282	Equipment Maintenance	1,360	-	-	1,360	-	1,360	1,360	1,353	7	7
6283	Cleaning & Extermination Services	532	-	-	532	-	532	532	439	93	93
6284	Other	2,248	-	-	2,248	-	2,248	2,248	2,248	0	0
6291	National & Other Events	1,841	-	-	1,841	-	1,841	1,841	1,841	0	0
6292	Dietary	5,143	4,175	-	9,318	-	9,318	9,318	8,721	597	597
6293	Refreshment and Meals	411	-	-	411	-	411	411	411	0	0
6294	Other	14,930	1,665	-	16,595	-	16,595	16,595	16,587	8	8
6302	Training (including Scholarships)	23,335	-4,290	-	19,045	-	19,045	19,045	19,018	27	27

MR. H. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 476 STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		140,538	0	0	140,538	0	140,538	140,324	134,144	6,394	6,180
6111	Administrative	4,972	186	-	5,158	-	5,158	5,158	5,158	0	0
6112	Senior Technical	5,405	-	-	5,405	-	5,405	5,405	5,018	387	387
6113	Other Technical & Craft Skill	2,210	-745	-	1,465	-	1,465	1,465	715	750	750
6114	Clerical & Office Support	1,145	-	-	1,145	-	1,145	1,145	1,052	93	93
6115	Semi-Skilled Operatives & Unskilled	4,785	529	-	5,314	-	5,314	5,314	5,314	0	0
6116	Contracted Employees	1,251	30	-	1,281	-	1,281	1,281	1,274	7	7
6131	Other Direct Labour Costs	2,382	-	-	2,382	-	2,382	2,382	1,792	590	590
6133	Benefits & Allowances	3,308	-	-	3,308	-	3,308	3,308	2,449	859	859
6134	National Insurance	1,159	-	-	1,159	-	1,159	1,159	1,080	79	79
6221	Drugs & Medical Supplies	73,480	-	-	73,480	-	73,480	73,480	73,480	0	0
6222	Field Material & Supplies	414	-	-	414	-	414	414	234	180	180
6223	Office Materials & Supplies	1,262	-	-	1,262	-	1,262	1,262	1,173	89	89
6224	Print & Non-Print Material	1,281	-	-	1,281	-	1,281	1,281	1,187	94	94
6231	Fuel and Lubricants	184	100	-	284	-	284	184	184	100	0
6242	Maintenance of Buildings	1,000	-	-	1,000	-	1,000	1,000	351	649	649
6243	Janitorial & Cleaning Supplies	341	-	-	341	-	341	341	295	46	46
6261	Local Travel & Subsistence	1,204	-424	-	780	-	780	666	422	358	244
6263	Postage Telex & Cablegram	45	-	-	45	-	45	45	6	39	39
6264	Vehicle Spares & Maintenance	520	-	-	520	-	520	520	200	320	320
6271	Telephone Charges	342	-	-	342	-	342	342	254	88	88
6272	Electricity Charges	5,203	1,424	-	6,627	-	6,627	6,627	6,211	416	416
6273	Water Charges	501	-100	-	401	-	401	401	0	401	401
6281	Security Services	4,179	-1,000	-	3,179	-	3,179	3,179	2,530	649	649
6282	Equipment Maintenance	17,907	-	-	17,907	-	17,907	17,907	17,854	53	53
6283	Cleaning & Extermination Services	822	-	-	822	-	822	822	750	72	72
6284	Other	1,462	-	-	1,462	-	1,462	1,462	1,445	17	17
6291	National & Other Events	350	-	-	350	-	350	350	350	0	0
6293	Refreshment and Meals	540	-	-	540	-	540	540	540	0	0
6302	Training (including Scholarships)	2,884	-	-	2,884	-	2,884	2,884	2,827	57	57

MR. H. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
PROGRAMME - 477 REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		105,926	-440	0	105,486	0	105,486	104,191	95,290	10,196	8,901
6111	Administrative	621	-	-	621	-	621	621	476	145	145
6112	Senior Technical	6,888	472	-	7,360	-	7,360	7,360	7,342	18	18
6113	Other Technical & Craft Skill	8,997	-	-	8,997	-	8,997	8,997	8,972	25	25
6114	Clerical & Office Support	1,486	10	-	1,496	-	1,496	1,496	1,496	0	0
6115	Semi-Skilled Operatives & Unskilled	17,168	-482	-	16,686	-	16,686	16,686	16,479	207	207
6116	Contracted Employees	7,287	-	-	7,287	-	7,287	7,287	6,383	904	904
6117	Temporary Employees	5,600	-	-	5,600	-	5,600	5,600	3,904	1,696	1,696
6131	Other Direct Labour Costs	998	-350	-	648	-	648	648	213	435	435
6133	Benefits & Allowances	5,539	350	-	5,889	-	5,889	5,889	5,775	114	114
6134	National Insurance	2,525	-	-	2,525	-	2,525	2,525	2,382	143	143
6221	Drugs & Medical Supplies	2,784	-	-	2,784	-	2,784	2,784	2,770	14	14
6222	Field Material & Supplies	5,819	-	-	5,819	-	5,819	5,819	5,817	2	2
6223	Office Materials & Supplies	1,483	-	-	1,483	-	1,483	1,483	1,442	41	41
6224	Print & Non-Print Material	1,359	-195	-	1,164	-	1,164	989	676	488	313
6231	Fuel and Lubricants	609	320	-	929	-	929	609	606	323	3
6241	Rental of Buildings	8,044	-5,115	-	2,929	-	2,929	2,929	2,740	189	189
6242	Maintenance of Buildings	2,346	-	-	2,346	-	2,346	2,346	2,346	0	0
6243	Janitorial & Cleaning Supplies	803	945	-	1,748	-	1,748	1,748	1,743	5	5
6255	Maintenance of Other Infrastructure	850	-	-	850	-	850	850	343	507	507
6261	Local Travel & Subsistence	525	-	-	525	-	525	525	470	55	55
6263	Postage Telex & Cablegram	135	-	-	135	-	135	135	0	135	135
6264	Vehicle Spares & Maintenance	1,419	-	-	1,419	-	1,419	1,419	1,069	350	350
6271	Telephone Charges	1,527	-	-	1,527	-	1,527	1,527	317	1,210	1,210
6272	Electricity Charges	2,730	1,500	-	4,230	-	4,230	3,833	3,751	479	82
6273	Water Charges	1,020	-320	-	700	-	700	492	53	647	439
6281	Security Services	5,656	-	-	5,656	-	5,656	5,656	5,656	0	0
6282	Equipment Maintenance	1,420	195	-	1,615	-	1,615	1,420	1,415	200	5
6283	Cleaning & Extermination Services	504	-	-	504	-	504	504	451	53	53
6284	Other	370	-	-	370	-	370	370	358	12	12
6291	National & Other Events	294	-	-	294	-	294	294	281	13	13
6292	Dietary	3,331	-	-	3,331	-	3,331	3,331	3,021	310	310
6293	Refreshment and Meals	345	-	-	345	-	345	345	345	0	0
6294	Other	200	230	-	430	-	430	430	0	430	430
6302	Training (including Scholarships)	3,144	-680	-	2,464	-	2,464	2,464	2,097	367	367
6321	Subsidies & Contributions to Local Org	2,100	2,680	-	4,780	-	4,780	4,780	4,100	680	680

MR. H. ALI
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 2005

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		97,777	7,498	0	105,275	0	105,275	105,275	104,748	527	527
6111	Administrative	5,975	-3	-	5,972	-	5,972	5,972	5,922	50	50
6112	Senior Technical	2,670	-2,670	-	0	-	0	0	0	0	0
6113	Other Technical & Craft Skill	1,181	-510	-	671	-	671	671	671	0	0
6114	Clerical & Office Support	10,960	291	-	11,251	-	11,251	11,251	11,233	18	18
6115	Semi-Skilled Operatives & Unskilled	2,865	79	-	2,944	-	2,944	2,944	2,942	2	2
6116	Contracted Employees	25,172	9,674	-	34,846	-	34,846	34,846	34,834	12	12
6117	Temporary Employees	264	248	-	512	-	512	512	512	0	0
6131	Other Direct Labour Costs	1,260	-236	-	1,024	-	1,024	1,024	1,020	4	4
6133	Benefits & Allowances	1,815	-409	-	1,406	-	1,406	1,406	1,401	5	5
6134	National Insurance	2,085	-460	-	1,625	-	1,625	1,625	1,620	5	5
6221	Drugs & Medical Supplies	125	21	-	146	-	146	146	146	0	0
6222	Field Material & Supplies	133	-	-	133	-	133	133	97	36	36
6223	Office Materials & Supplies	3,100	-600	-	2,500	-	2,500	2,500	2,500	0	0
6224	Print & Non-Print Material	1,930	-100	-	1,830	-	1,830	1,830	1,752	78	78
6231	Fuel and Lubricants	4,200	-	-	4,200	-	4,200	4,200	4,194	6	6
6242	Maintenance of Buildings	1,500	1,100	-	2,600	-	2,600	2,600	2,586	14	14
6243	Janitorial & Cleaning Supplies	435	-	-	435	-	435	435	244	191	191
6255	Maintenance of Other Infrastructure	2,900	-	-	2,900	-	2,900	2,900	2,866	34	34
6261	Local Travel & Subsistence	2,419	-	-	2,419	-	2,419	2,419	2,416	3	3
6263	Postage Telex & Cablegram	110	-	-	110	-	110	110	103	7	7
6264	Vehicle Spares & Maintenance	2,280	1,600	-	3,880	-	3,880	3,880	3,878	2	2
6271	Telephone Charges	2,270	531	-	2,801	-	2,801	2,801	2,801	0	0
6272	Electricity Charges	3,163	-300	-	2,863	-	2,863	2,863	2,863	0	0
6273	Water Charges	1,100	-258	-	842	-	842	842	842	0	0
6281	Security Services	6,500	-	-	6,500	-	6,500	6,500	6,500	0	0
6282	Equipment Maintenance	1,660	-	-	1,660	-	1,660	1,660	1,658	2	2
6283	Cleaning & Extermination Services	200	-	-	200	-	200	200	200	0	0
6284	Other	2,100	-500	-	1,600	-	1,600	1,600	1,600	0	0
6291	National & Other Events	100	-	-	100	-	100	100	92	8	8
6293	Refreshment and Meals	560	-	-	560	-	560	560	559	1	1
6294	Other	1,000	-	-	1,000	-	1,000	1,000	999	1	1
6302	Training (including Scholarships)	400	-	-	400	-	400	400	354	46	46
6321	Subsidies & Contributions to Local Orgs	5,345	-	-	5,345	-	5,345	5,345	5,345	0	0

MR. T. THOMAS
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 2005

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		1,336,885	-1,599	0	1,335,286	0	1,335,286	1,333,671	1,231,331	103,955	102,340
6111	Administrative	4,870	470	-	5,340	-	5,340	5,340	5,340	0	0
6112	Senior Technical	3,974	100	-	4,074	-	4,074	4,074	4,074	0	0
6113	Other Technical & Craft Skill	22,400	-1,408	-	20,992	-	20,992	20,992	20,992	0	0
6114	Clerical & Office Support	5,375	92	-	5,467	-	5,467	5,467	5,466	1	1
6115	Semi-Skilled Operatives & Unskilled	35,780	1,287	-	37,067	-	37,067	37,067	37,016	51	51
6116	Contracted Employees	10,640	3,057	-	13,697	-	13,697	13,697	13,697	0	0
6117	Temporary Employees	9,240	-790	-	8,450	-	8,450	8,450	8,450	0	0
6131	Other Direct Labour Costs	2,310	-599	-	1,711	-	1,711	1,711	1,273	438	438
6133	Benefits & Allowances	14,170	-2,592	-	11,578	-	11,578	11,578	11,578	0	0
6134	National Insurance	5,810	-243	-	5,567	-	5,567	5,567	5,567	0	0
6221	Drugs & Medical Supplies	232	12	-	244	-	244	244	244	0	0
6222	Field Material & Supplies	491	105	-	596	-	596	596	583	13	13
6223	Office Materials & Supplies	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
6224	Print & Non-Print Material	3,600	700	-	4,300	-	4,300	4,300	4,242	58	58
6231	Fuel and Lubricants	2,500	-169	-	2,331	-	2,331	2,331	2,287	44	44
6242	Maintenance of Buildings	1,500	3,300	-	4,800	-	4,800	4,800	4,760	40	40
6243	Janitorial & Cleaning Supplies	9,715	-	-	9,715	-	9,715	9,715	9,160	555	555
6251	Maintenance of Roads	2,000	-1,000	-	1,000	-	1,000	1,000	877	123	123
6255	Maintenance of Other Infrastructure	100	-	-	100	-	100	100	0	100	100
6261	Local Travel & Subsistence	5,381	1,000	-	6,381	-	6,381	6,381	6,381	0	0
6263	Postage Telex & Cablegram	140	-	-	140	-	140	140	44	96	96
6271	Telephone Charges	1,856	279	-	2,135	-	2,135	2,135	2,134	1	1
6272	Electricity Charges	9,564	-	-	9,564	-	9,564	9,564	6,330	3,234	3,234
6273	Water Charges	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6281	Security Services	15,096	-32	-	15,064	-	15,064	15,064	14,887	177	177
6282	Equipment Maintenance	800	-	-	800	-	800	800	790	10	10
6283	Cleaning & Extermination Services	900	32	-	932	-	932	932	873	59	59
6284	Other	32,000	-3,700	-	28,300	-	28,300	28,300	28,286	14	14
6291	National & Other Events	160	-	-	160	-	160	160	125	35	35
6292	Dietary	48,222	-4,962	-	43,260	-	43,260	41,645	41,576	1,684	69
6293	Refreshment and Meals	1,350	1,434	-	2,784	-	2,784	2,784	2,764	20	20
6294	Other	6,800	2,028	-	8,828	-	8,828	8,828	8,813	15	15
6302	Training (including Scholarships)	95	-	-	95	-	95	95	0	95	95
6321	Subsidies & Contributions to Local Orgs	10,115	-	-	10,115	-	10,115	10,115	9,835	280	280
6322	Subsidies & Contributions to Int'l Orgs	1,054	-	-	1,054	-	1,054	1,054	1,054	0	0
6343	Old Age Pens& Social Assistance	1,065,645	-	-	1,065,645	-	1,065,645	1,065,645	968,835	96,810	96,810

MR. T. THOMAS
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 2005**

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		108,545	-5,899	0	102,646	0	102,646	102,646	95,562	7,084	7,084
6111	Administrative	2,928	456	-	3,384	-	3,384	3,384	3,330	54	54
6112	Senior Technical	3,036	-	-	3,036	-	3,036	3,036	2,808	228	228
6113	Other Technical & Craft Skill	15,450	-2,349	-	13,101	-	13,101	13,101	12,894	207	207
6114	Clerical & Office Support	1,780	325	-	2,105	-	2,105	2,105	1,795	310	310
6115	Semi-Skilled Operatives & Unskilled	1,120	177	-	1,297	-	1,297	1,297	1,297	0	0
6116	Contracted Employees	34,865	-2,245	-	32,620	-	32,620	32,620	32,578	42	42
6131	Other Direct Labour Costs	3,992	-876	-	3,116	-	3,116	3,116	3,116	0	0
6133	Benefits & Allowances	3,370	-866	-	2,504	-	2,504	2,504	2,496	8	8
6134	National Insurance	2,270	-	-	2,270	-	2,270	2,270	1,754	516	516
6221	Drugs & Medical Supplies	8	-	-	8	-	8	8	8	0	0
6222	Field Material & Supplies	890	216	-	1,106	-	1,106	1,106	1,081	25	25
6223	Office Materials & Supplies	3,135	-194	-	2,941	-	2,941	2,941	2,941	0	0
6224	Print & Non-Print Material	1,540	-43	-	1,497	-	1,497	1,497	1,460	37	37
6231	Fuel and Lubricants	1,050	-	-	1,050	-	1,050	1,050	862	188	188
6242	Maintenance of Buildings	950	-	-	950	-	950	950	950	0	0
6243	Janitorial & Cleaning Supplies	720	-	-	720	-	720	720	322	398	398
6261	Local Travel & Subsistence	1,034	-171	-	863	-	863	863	856	7	7
6263	Postage Telex & Cablegram	60	44	-	104	-	104	104	102	2	2
6264	Vehicle Spares & Maintenance	400	627	-	1,027	-	1,027	1,027	995	32	32
6271	Telephone Charges	2,388	-500	-	1,888	-	1,888	1,888	1,887	1	1
6272	Electricity Charges	2,195	-	-	2,195	-	2,195	2,195	550	1,645	1,645
6273	Water Charges	134	-	-	134	-	134	134	134	0	0
6281	Security Services	7,380	-500	-	6,880	-	6,880	6,880	4,168	2,712	2,712
6282	Equipment Maintenance	200	-	-	200	-	200	200	196	4	4
6283	Cleaning & Extermination Services	315	-151	-	164	-	164	164	42	122	122
6284	Other	575	-	-	575	-	575	575	486	89	89
6291	National & Other Events	18	-	-	18	-	18	18	0	18	18
6293	Refreshment and Meals	240	100	-	340	-	340	340	336	4	4
6294	Other	2,914	51	-	2,965	-	2,965	2,965	2,960	5	5
6302	Training (including Scholarships)	430	-	-	430	-	430	430	0	430	430
6321	Subsidies & Contributions to Local Orgs	10,908	-	-	10,908	-	10,908	10,908	10,908	0	0
6322	Subsidies & Contributions to International Orgs	2,250	-	-	2,250	-	2,250	2,250	2,250	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 511 SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		68,918	-208	0	68,709	0	68,709	68,707	67,353	1,356	1,353
6111	Administrative	3,317	547	-	3,864	-	3,864	3,864	3,864	0	0
6112	Senior Technical	937		-	937	-	937	936	936	1	0
6113	Other Technical & Craft Skill	1,855		-	1,855	-	1,855	1,855	1,829	26	26
6114	Clerical & Office Support	14,150	-193	-	13,957	-	13,957	13,957	13,888	69	69
6115	Semi-Skilled Operatives & Unskilled	836		-	836	-	836	835	835	1	0
6116	Contracted Employees	14,797		-	14,797	-	14,797	14,797	14,127	670	670
6117	Temporary Employees	105		-	105	-	105	105	41	64	64
6131	Other Direct Labour Costs	1,817	-547	-	1,270	-	1,270	1,270	957	313	313
6133	Benefits & Allowances	1,421		-	1,421	-	1,421	1,421	1,315	106	106
6134	National Insurance	1,668	-15	-	1,653	-	1,653	1,653	1,561	92	92
6221	Drugs & Medical Supplies	65		-	65	-	65	65	65	0	0
6222	Field Material & Supplies	110		-	110	-	110	110	110	0	0
6223	Office Materials & Supplies	3,042		-	3,042	-	3,042	3,042	3,042	0	0
6224	Print & Non-Print Material	1,501	900	-	2,401	-	2,401	2,401	2,401	0	0
6231	Fuel and Lubricants	2,600		-	2,600	-	2,600	2,600	2,600	0	0
6242	Maintenance of Buildings	1,210	415	-	1,625	-	1,625	1,625	1,625	0	0
6243	Janitorial & Cleaning Supplies	380		-	380	-	380	380	380	0	0
6255	Maintenance of Other Infrastructure	550	-251	-	299	-	299	298	298	1	0
6261	Local Travel & Subsistence	2,034	-1,100	-	934	-	934	934	933	1	0
6263	Postage Telex & Cablegram	81		-	81	-	81	81	81	0	0
6264	Vehicle Spares & Maintenance	661	600	-	1,261	-	1,261	1,261	1,261	0	0
6265	Other Transport Travel & Post	525	-175	-	350	-	350	350	350	0	0
6271	Telephone Charges	1,590		-	1,590	-	1,590	1,590	1,586	4	4
6272	Electricity Charges	5,268		-	5,268	-	5,268	5,268	5,268	0	0
6273	Water Charges	350	-125	-	225	-	225	225	225	0	0
6282	Equipment Maintenance	820	400	-	1,220	-	1,220	1,220	1,220	0	0
6283	Cleaning & Extermination Services	200		-	200	-	200	200	200	0	0
6284	Other	1,148		-	1,148	-	1,148	1,148	1,148	0	0
6291	National & Other Events	1,800	-900	-	900	-	900	900	900	0	0
6293	Refreshment and Meals	1,128	236	-	1,364	-	1,364	1,364	1,364	0	0
6294	Other	580		-	580	-	580	580	580	0	0
6302	Training (including Scholarships)	100		-	100	-	100	100	100	0	0
6321	Subsidies & Contributions to Local Orgs	2,212		-	2,212	-	2,212	2,212	2,212	0	0
6322	Subsidies & Contributions to International Orgs	60		-	60	-	60	60	53	7	7

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 2005**

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Contingency Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		3,069,480	0	88,796	3,158,277	0	3,158,277	3,158,276	3,149,178	9,098	9,098
6111	Administrative	155,060		-	155,060	-	155,060	155,060	154,726	334	334
6113	Other Technical & Craft Skill	234,534		-	234,534	-	234,534	234,534	234,380	154	154
6114	Clerical & Office Support	938,306	-919	-	937,387	-	937,387	937,387	937,196	191	191
6115	Semi-Skilled Operatives & Unskilled	60,449	4,200	-	64,649	-	64,649	64,649	58,629	6,020	6,020
6116	Contracted Employees	1,495	919	-	2,414	-	2,414	2,414	2,129	285	285
6131	Other Direct Labour Costs	200,695		-	200,695	-	200,695	200,695	199,949	746	746
6133	Benefits & Allowances	684,265	-4,200	-	680,065	-	680,065	680,065	680,005	60	60
6134	National Insurance	105,437		-	105,437	-	105,437	105,437	104,762	675	675
6221	Drugs & Medical Supplies	3,360		-	3,360	-	3,360	3,360	3,360	0	0
6222	Field Material & Supplies	36,750		-	36,750	-	36,750	36,750	36,750	0	0
6223	Office Materials & Supplies	28,455	-500	-	27,955	-	27,955	27,955	27,955	0	0
6224	Print & Non-Print Material	65,500		18,000	83,500	-	83,500	83,500	83,493	7	7
6231	Fuel and Lubricants	101,800	7,704	24,796	134,300	-	134,300	134,300	134,287	13	13
6241	Rental of Buildings	1,200		-	1,200	-	1,200	1,200	763	437	437
6242	Maintenance of Buildings	65,000	-4,196	-	60,804	-	60,804	60,804	60,743	61	61
6243	Janitorial & Cleaning Supplies	7,050		-	7,050	-	7,050	7,050	7,050	0	0
6255	Maintenance of Other Infrastructure	19,000	-5,204	-	13,797	-	13,797	13,797	13,794	2	2
6261	Local Travel & Subsistence	114,870		26,000	140,870	-	140,870	140,870	140,869	1	1
6263	Postage Telex & Cablegram	324	-101	-	223	-	223	223	223	0	0
6264	Vehicle Spares & Maintenance	56,736		20,000	76,736	-	76,736	76,736	76,730	6	6
6265	Other Transport Travel & Post	2,430	500	-	2,930	-	2,930	2,930	2,929	1	1
6271	Telephone Charges	33,400	6,316	-	39,716	-	39,716	39,716	39,716	0	0
6272	Electricity Charges	53,500	-6,000	-	47,500	-	47,500	47,500	47,500	0	0
6273	Water Charges	12,000		-	12,000	-	12,000	12,000	12,000	0	0
6282	Equipment Maintenance	5,300		-	5,300	-	5,300	5,300	5,279	21	21
6283	Cleaning & Extermination Services	9,000		-	9,000	-	9,000	9,000	8,997	3	3
6284	Other	24,500	1,696	-	26,196	-	26,196	26,196	26,196	0	0
6291	National & Other Events	997		-	997	-	997	997	983	14	14
6292	Dietary	5,442		-	5,442	-	5,442	5,442	5,442	0	0
6293	Refreshment and Meals	5,875		-	5,875	-	5,875	5,875	5,866	9	9
6294	Other	17,500		-	17,500	-	17,500	17,500	17,493	7	7
6302	Training (including Scholarships)	10,000	2,000	-	12,000	-	12,000	12,000	11,951	49	49
6322	Subsidies & Contributions to International Orgs	9,250	-2,215	-	7,035	-	7,035	7,035	7,035	0	0

MR. C. GORDON
HEAD OF BUDGET AGENCY

**AGENCY - 51 MINISTRY OF HOME AFFAIRS
PROGRAMME - 513 GUYANA PRISON SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		500,454	0	0	500,454	2,000	502,454	502,422	501,252	1,202	1,169
6111	Administrative	13,721	1,238	-	14,959	-	14,959	14,959	14,921	38	38
6113	Other Technical & Craft Skill	53,007	-	-	53,007	-	53,007	53,007	52,972	35	35
6114	Clerical & Office Support	90,773	-1,238	-	89,535	-	89,535	89,535	89,490	45	45
6115	Semi-Skilled Operatives & Unskilled	33,233	-	-	33,233	-	33,233	33,233	33,223	10	10
6116	Contracted Employees	1,190	-	-	1,190	-	1,190	1,190	1,190	0	0
6131	Other Direct Labour Costs	21,509	-	-	21,509	-	21,509	21,509	21,508	1	1
6133	Benefits & Allowances	44,101	-	-	44,101	-	44,101	44,101	44,029	72	72
6134	National Insurance	15,331	-	-	15,331	-	15,331	15,331	15,232	99	99
6221	Drugs & Medical Supplies	1,310	-	-	1,310	-	1,310	1,310	1,309	1	1
6222	Field Material & Supplies	20,890	-350	-	20,540	-	20,540	20,540	20,535	5	5
6223	Office Materials & Supplies	3,781	-	-	3,781	-	3,781	3,780	3,776	5	4
6224	Print & Non-Print Material	1,525	-	-	1,525	-	1,525	1,525	1,525	0	0
6231	Fuel and Lubricants	20,570	1,200	-	21,770	-	21,770	21,770	21,769	1	1
6242	Maintenance of Buildings	12,250	-	-	12,250	-	12,250	12,250	12,221	29	29
6243	Janitorial & Cleaning Supplies	14,664	-	-	14,664	-	14,664	14,664	14,663	1	1
6255	Maintenance of Other Infrastructure	6,500	-	-	6,500	-	6,500	6,500	6,500	0	0
6261	Local Travel & Subsistence	1,995	503	-	2,498	-	2,498	2,468	2,461	36	6
6263	Postage Telex & Cablegram	11	-	-	11	-	11	11	3	8	8
6264	Vehicle Spares & Maintenance	7,245	-	-	7,245	-	7,245	7,245	7,081	164	164
6265	Other Transport Travel & Post	1,060	-638	-	422	-	422	422	419	3	3
6271	Telephone Charges	3,800	300	-	4,100	-	4,100	4,100	4,100	0	0
6272	Electricity Charges	20,000	-1,200	-	18,800	-	18,800	18,800	18,800	0	0
6273	Water Charges	2,480	-440	-	2,040	-	2,040	2,040	2,040	0	0
6282	Equipment Maintenance	2,030	532	-	2,562	-	2,562	2,562	2,562	0	0
6283	Cleaning & Extermination Services	2,500	-182	-	2,318	-	2,318	2,317	2,317	1	0
6284	Other	590	240	-	830	-	830	830	747	83	83
6291	National & Other Events	315	-315	-	0	-	0	0	0	0	0
6292	Dietary	91,350	200	-	91,550	-	91,550	91,550	91,544	6	6
6293	Refreshment and Meals	2,737	-	-	2,737	-	2,737	2,737	2,733	4	4
6294	Other	6,510	150	-	6,660	-	6,660	6,660	6,654	6	6
6302	Training (including Scholarships)	3,426	-	-	3,426	2,000	5,426	5,426	4,877	549	549
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 2005**

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		2,856	208	0	3,065	0	3,065	3,054	2,899	166	156
6114	Clerical & Office Support	917	193	-	1,110	-	1,110	1,110	1,110	0	0
6115	Semi-Skilled Operatives & Unskilled	278		-	278	-	278	278	278	0	0
6117	Temporary Employees	29		-	29	-	29	29	17	12	12
6133	Benefits & Allowances	38		-	38	-	38	38	35	3	3
6134	National Insurance	93	15	-	108	-	108	108	107	1	1
6221	Drugs & Medical Supplies	11		-	11	-	11	11	11	0	0
6223	Office Materials & Supplies	157	10	-	167	-	167	158	158	9	0
6224	Print & Non-Print Material	77	20	-	97	-	97	97	97	0	0
6243	Janitorial & Cleaning Supplies	68		-	68	-	68	68	67	1	1
6261	Local Travel & Subsistence	100	10	-	110	-	110	110	110	0	0
6263	Postage Telex & Cablegram	18		-	18	-	18	18	18	0	0
6265	Other Transport Travel & Post	200		-	200	-	200	200	200	0	0
6271	Telephone Charges	135		-	135	-	135	135	131	4	4
6272	Electricity Charges	360		-	360	-	360	360	256	104	104
6282	Equipment Maintenance	118		-	118	-	118	117	112	6	5
6283	Cleaning & Extermination Services	26	-6	-	20	-	20	20	19	1	1
6284	Other	63	21	-	84	-	84	84	74	10	10
6293	Refreshment and Meals	18		-	18	-	18	18	18	0	0
6294	Other	75	-45	-	30	-	30	30	24	6	6
6302	Training (including Scholarships)	75	-10	-	65	-	65	65	56	9	9

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 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		285,327	0	0	285,327	0	285,327	285,130	284,844	483	286
6111	Administrative	12,327	492	-	12,819	-	12,819	12,819	12,819	0	0
6113	Other Technical & Craft Skill	133,562	-492	-	133,070	-	133,070	133,070	133,070	0	0
6115	Semi-Skilled Operatives & Unskilled	3,081	-	-	3,081	-	3,081	3,080	3,080	1	0
6131	Other Direct Labour Costs	23,316	-	-	23,316	-	23,316	23,134	23,127	189	7
6133	Benefits & Allowances	48,487	-	-	48,487	-	48,487	48,476	48,441	46	35
6134	National Insurance	11,317	-	-	11,317	-	11,317	11,317	11,317	0	0
6221	Drugs & Medical Supplies	140	-	-	140	-	140	140	140	0	0
6222	Field Material & Supplies	1,350	1,600	-	2,950	-	2,950	2,950	2,949	1	1
6223	Office Materials & Supplies	1,785	-	-	1,785	-	1,785	1,785	1,785	0	0
6224	Print & Non-Print Material	535	-	-	535	-	535	535	535	0	0
6231	Fuel and Lubricants	12,000	-1,700	-	10,300	-	10,300	10,300	10,300	0	0
6242	Maintenance of Buildings	3,000	-100	-	2,900	-	2,900	2,900	2,900	0	0
6243	Janitorial & Cleaning Supplies	920	-	-	920	-	920	920	919	1	1
6255	Maintenance of Other Infrastructure	995	-	-	995	-	995	995	985	10	10
6261	Local Travel & Subsistence	2,058	-	-	2,058	-	2,058	2,057	2,057	1	0
6263	Postage Telex & Cablegram	11	-	-	11	-	11	11	11	0	0
6264	Vehicle Spares & Maintenance	10,870	-2,353	-	8,517	-	8,517	8,517	8,516	1	1
6265	Other Transport Travel & Post	500	-200	-	300	-	300	300	299	1	1
6271	Telephone Charges	3,600	3,000	-	6,600	-	6,600	6,599	6,599	1	0
6272	Electricity Charges	8,200	-	-	8,200	-	8,200	8,200	8,200	0	0
6273	Water Charges	840	-	-	840	-	840	840	840	0	0
6282	Equipment Maintenance	1,500	-447	-	1,053	-	1,053	1,053	1,053	0	0
6283	Cleaning & Extermination Services	500	100	-	600	-	600	600	600	0	0
6284	Other	300	100	-	400	-	400	400	400	0	0
6291	National & Other Events	220	-	-	220	-	220	220	219	1	1
6293	Refreshment and Meals	415	50	-	465	-	465	464	464	1	0
6294	Other	368	550	-	918	-	918	918	918	0	0
6302	Training (including Scholarships)	3,100	-600	-	2,500	-	2,500	2,500	2,273	227	227
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 2005**

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		51,029	0	0	51,029	0	51,029	50,728	50,454	575	274
6111	Administrative	757	-	-	757	-	757	757	757	0	0
6113	Other Technical & Craft Skill	1,161	394	-	1,555	-	1,555	1,555	1,555	0	0
6114	Clerical & Office Support	13,296	-2,622	-	10,674	-	10,674	10,674	10,674	0	0
6115	Semi-Skilled Operatives & Unskilled	1,114	-	-	1,114	-	1,114	1,114	1,114	0	0
6116	Contracted Employees	2,681	681	-	3,362	-	3,362	3,362	3,362	0	0
6117	Temporary Employees	2,604	1,547	-	4,151	-	4,151	4,151	3,966	185	185
6131	Other Direct Labour Costs	814	32	-	846	-	846	846	846	0	0
6133	Benefits & Allowances	806	-32	-	774	-	774	774	760	14	14
6134	National Insurance	1,161	-	-	1,161	-	1,161	1,161	1,101	60	60
6221	Drugs & Medical Supplies	30	-	-	30	-	30	30	30	0	0
6222	Field Material & Supplies	70	-	-	70	-	70	70	66	4	4
6223	Office Materials & Supplies	2,630	-	-	2,630	-	2,630	2,630	2,630	0	0
6224	Print & Non-Print Material	10,211	-	-	10,211	-	10,211	10,210	10,210	1	0
6231	Fuel and Lubricants	105	-	-	105	-	105	105	105	0	0
6241	Rental of Buildings	5,580	-	-	5,580	-	5,580	5,580	5,580	0	0
6242	Maintenance of Buildings	142	-	-	142	-	142	142	142	0	0
6243	Janitorial & Cleaning Supplies	360	-	-	360	-	360	360	360	0	0
6261	Local Travel & Subsistence	700	400	-	1,100	-	1,100	1,100	1,100	0	0
6263	Postage Telex & Cablegram	57	-	-	57	-	57	57	49	8	8
6264	Vehicle Spares & Maintenance	50	-	-	50	-	50	50	50	0	0
6271	Telephone Charges	376	-62	-	314	-	314	314	314	0	0
6272	Electricity Charges	2,277	-	-	2,277	-	2,277	2,277	2,277	0	0
6273	Water Charges	300	-	-	300	-	300	0	0	300	0
6282	Equipment Maintenance	263	362	-	625	-	625	625	625	0	0
6283	Cleaning & Extermination Services	84	-	-	84	-	84	84	84	0	0
6284	Other	2,940	-700	-	2,240	-	2,240	2,240	2,240	0	0
6291	National & Other Events	20	-	-	20	-	20	20	20	0	0
6293	Refreshment and Meals	201	-	-	201	-	201	201	200	1	1
6294	Other	189	-	-	189	-	189	189	189	0	0
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 2005**

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		8,675	637	0	9,312	0	9,312	9,312	9,134	178	178
6116	Contracted Employees	5,276		-	5,276	-	5,276	5,276	5,276	0	0
6221	Drugs & Medical Supplies	15		-	15	-	15	15	14	1	1
6223	Office Materials & Supplies	168		-	168	-	168	168	168	0	0
6224	Print & Non-Print Material	63		-	63	-	63	63	15	48	48
6231	Fuel and Lubricants	330		-	330	-	330	330	286	44	44
6243	Janitorial & Cleaning Supplies	26		-	26	-	26	26	25	1	1
6261	Local Travel & Subsistence	21		-	21	-	21	21	20	2	2
6264	Vehicle Spares & Maintenance	100		-	100	-	100	100	92	8	8
6271	Telephone Charges	350		-	350	-	350	350	289	61	61
6281	Security Services	2,000	637	-	2,637	-	2,637	2,637	2,627	10	10
6282	Equipment Maintenance	50		-	50	-	50	50	47	3	3
6293	Refreshment and Meals	261		-	261	-	261	261	261	0	0
6294	Other	15		-	15	-	15	15	15	0	0

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
PROGRAMME - 522 MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		27,869	0	0	27,869	0	27,869	27,775	24,638	3,231	3,137
6111	Administrative	3,113		-	3,113	-	3,113	3,113	3,111	2	2
6113	Other Technical & Craft Skill	387		-	387	-	387	387	387	0	0
6114	Clerical & Office Support	9,393	-241	-	9,152	-	9,152	9,152	8,020	1,132	1,132
6115	Semi-Skilled Operatives & Unskilled	1,443		-	1,443	-	1,443	1,443	1,371	72	72
6131	Other Direct Labour Costs	465	141	-	606	-	606	606	604	2	2
6133	Benefits & Allowances	683	100	-	783	-	783	783	765	18	18
6134	National Insurance	1,092		-	1,092	-	1,092	1,092	974	118	118
6221	Drugs & Medical Supplies	21		-	21	-	21	21	20	1	1
6223	Office Materials & Supplies	918		-	918	-	918	918	918	0	0
6224	Print & Non-Print Material	328		-	328	-	328	328	283	45	45
6231	Fuel and Lubricants	600		-	600	-	600	600	345	255	255
6242	Maintenance of Buildings	750		-	750	-	750	656	656	94	0
6243	Janitorial & Cleaning Supplies	130		-	130	-	130	130	128	2	1
6261	Local Travel & Subsistence	255		-	255	-	255	255	255	0	0
6263	Postage Telex & Cablegram	15		-	15	-	15	15	8	7	7
6264	Vehicle Spares & Maintenance	650		-	650	-	650	650	558	92	92
6271	Telephone Charges	475		-	475	-	475	475	389	86	86
6272	Electricity Charges	4,000		-	4,000	-	4,000	4,000	3,324	676	676
6273	Water Charges	400		-	400	-	400	400	263	137	137
6281	Security Services	2,000		-	2,000	-	2,000	2,000	1,657	343	343
6282	Equipment Maintenance	368		-	368	-	368	368	252	116	116
6283	Cleaning & Extermination Services	75		-	75	-	75	75	74	2	2
6284	Other	83		-	83	-	83	83	83	0	0
6291	National & Other Events	31		-	31	-	31	31	0	31	31
6293	Refreshment and Meals	69		-	69	-	69	69	69	0	0
6294	Other	105		-	105	-	105	105	105	0	0
6302	Training (including Scholarships)	20		-	20	-	20	20	20	0	0

MS. M. D. ALI
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 2005**

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		159,792	-637	0	159,155	0	159,155	158,829	151,627	7,528	7,202
6111	Administrative	27,705		-	27,705	-	27,705	27,705	25,932	1,773	1,773
6113	Other Technical & Craft Skill	1,514		-	1,514	-	1,514	1,514	1,048	466	466
6116	Contracted Employees	12,955		-	12,955	-	12,955	12,955	10,659	2,296	2,296
6131	Other Direct Labour Costs	288		-	288	-	288	288	223	65	65
6133	Benefits & Allowances	3,494		-	3,494	-	3,494	3,494	2,643	851	851
6134	National Insurance	1,501		-	1,501	-	1,501	1,501	1,321	180	180
6221	Drugs & Medical Supplies	42		-	42	-	42	42	34	8	8
6223	Office Materials & Supplies	1,167		-	1,167	-	1,167	1,167	1,105	62	62
6224	Print & Non-Print Material	1,523		-	1,523	-	1,523	1,523	1,515	8	8
6231	Fuel and Lubricants	500		-	500	-	500	500	493	7	7
6242	Maintenance of Buildings	875		-	875	-	875	845	845	30	0
6243	Janitorial & Cleaning Supplies	126		-	126	-	126	126	126	0	0
6261	Local Travel & Subsistence	80		-	80	-	80	80	69	11	11
6263	Postage Telex & Cablegram	15		-	15	-	15	15	0	15	15
6264	Vehicle Spares & Maintenance	439		-	439	-	439	439	297	142	142
6271	Telephone Charges	851		-	851	-	851	850	619	232	231
6272	Electricity Charges	2,300		-	2,300	-	2,300	2,300	2,300	0	0
6273	Water Charges	285		-	285	-	285	0	0	285	0
6281	Security Services	2,990	-637	-	2,353	-	2,353	2,353	1,296	1,057	1,057
6282	Equipment Maintenance	742		-	742	-	742	742	742	0	0
6283	Cleaning & Extermination Services	355		-	355	-	355	355	355	0	0
6284	Other	950		-	950	-	950	950	950	0	0
6291	National & Other Events	30		-	30	-	30	30	0	30	30
6293	Refreshment and Meals	55		-	55	-	55	55	55	0	0
6294	Other	10		-	10	-	10	0	0	10	0
6322	Subsidies & Contributions to International Org	99,000		-	99,000	-	99,000	99,000	99,000	0	0

MS. M. D. ALI
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 2005**

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		9,833	-156	0	9,677	0	9,677	9,615	7,903	1,774	1,712
6111	Administrative	2,695	-156	-	2,539	-	2,539	2,539	1,159	1,380	1,380
6113	Other Technical & Craft Skill	446	-	-	446	-	446	446	445	1	1
6114	Clerical & Office Support	2,880	-	-	2,880	-	2,880	2,880	2,878	2	2
6115	Semi-Skilled Operatives & Unskilled	279	-	-	279	-	279	279	278	1	1
6131	Other Direct Labour Costs	70	-	-	70	-	70	70	63	7	7
6133	Benefits & Allowances	461	-	-	461	-	461	461	342	119	119
6134	National Insurance	370	-	-	370	-	370	370	319	51	51
6221	Drugs & Medical Supplies	20	-	-	20	-	20	20	18	2	2
6223	Office Materials & Supplies	680	-	-	680	-	680	680	628	52	52
6224	Print & Non-Print Material	691	-	-	691	-	691	629	629	62	0
6242	Maintenance of Buildings	144	-	-	144	-	144	144	144	0	0
6243	Janitorial & Cleaning Supplies	86	-	-	86	-	86	86	75	11	11
6261	Local Travel & Subsistence	21	-	-	21	-	21	21	21	0	0
6263	Postage Telex & Cablegram	13	-	-	13	-	13	13	6	7	7
6271	Telephone Charges	146	-	-	146	-	146	146	124	22	22
6272	Electricity Charges	200	-	-	200	-	200	200	200	0	0
6282	Equipment Maintenance	289	-	-	289	-	289	289	232	57	57
6283	Cleaning & Extermination Services	86	-	-	86	-	86	86	86	0	0
6284	Other	185	-	-	185	-	185	185	185	0	0
6293	Refreshment and Meals	63	-	-	63	-	63	63	63	0	0
6294	Other	8	-	-	8	-	8	8	8	0	0

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
PROGRAMME - 525 DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		30,354	156	0	30,510	0	30,510	30,509	29,596	914	913
6111	Administrative	3,379	-599	-	2,780	-	2,780	2,780	2,753	27	27
6114	Clerical & Office Support	11,621	583	-	12,204	-	12,204	12,204	12,204	0	0
6115	Semi-Skilled Operatives & Unskilled	1,519	-	-	1,519	-	1,519	1,519	1,519	0	0
6131	Other Direct Labour Costs	980	366	-	1,346	-	1,346	1,346	1,281	65	65
6133	Benefits & Allowances	791	-194	-	597	-	597	597	597	0	0
6134	National Insurance	1,137	-	-	1,137	-	1,137	1,137	1,127	10	10
6221	Drugs & Medical Supplies	32	-	-	32	-	32	32	31	1	1
6223	Office Materials & Supplies	1,600	-	-	1,600	-	1,600	1,600	1,559	41	41
6224	Print & Non-Print Material	1,086	-	-	1,086	-	1,086	1,086	1,086	0	0
6231	Fuel and Lubricants	400	-	-	400	-	400	400	376	24	24
6242	Maintenance of Buildings	600	-	-	600	-	600	600	587	13	13
6243	Janitorial & Cleaning Supplies	252	-	-	252	-	252	252	211	41	41
6261	Local Travel & Subsistence	650	-	-	650	-	650	650	543	107	107
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	4	11	11
6264	Vehicle Spares & Maintenance	220	-	-	220	-	220	219	209	11	10
6271	Telephone Charges	550	-	-	550	-	550	550	311	239	239
6272	Electricity Charges	1,433	-	-	1,433	-	1,433	1,433	1,290	143	143
6273	Water Charges	100	-	-	100	-	100	100	0	100	100
6281	Security Services	1,440	-	-	1,440	-	1,440	1,440	1,440	0	0
6282	Equipment Maintenance	750	-	-	750	-	750	750	730	20	20
6283	Cleaning & Extermination Services	750	-	-	750	-	750	750	707	43	43
6284	Other	725	-	-	725	-	725	725	725	0	0
6291	National & Other Events	11	-	-	11	-	11	11	0	11	11
6293	Refreshment and Meals	273	-	-	273	-	273	273	273	0	0
6294	Other	40	-	-	40	-	40	40	31	9	9

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 53 GUYANA DEFENCE FORCE
PROGRAMME - 531 DEFENCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		2,945,571	0	186,432	3,132,003	29,820	3,161,823	3,161,752	3,147,819	14,004	13,933
6111	Administrative	105,400	-3,973	-	101,427	-	101,427	101,427	101,378	49	49
6112	Senior Technical	103,000	-	-	103,000	-	103,000	103,000	103,000	0	0
6113	Other Technical & Craft Skill	162,500	3,973	-	166,473	-	166,473	166,473	166,412	61	61
6114	Clerical & Office Support	314,600	-	-	314,600	-	314,600	314,600	313,782	818	818
6115	Semi-Skilled Operatives & Unskilled	398,000	-	-	398,000	-	398,000	398,000	397,555	445	445
6117	Temporary Employees	105,000	-	-	105,000	-	105,000	105,000	102,511	2,489	2,489
6131	Other Direct Labour Costs	162,000	-1,300	-	160,700	-	160,700	160,700	159,982	718	718
6132	Incentives	8,800	2,300	-	11,100	-	11,100	11,100	11,008	92	92
6133	Benefits & Allowances	189,000	-	-	189,000	-	189,000	189,000	188,965	35	35
6134	National Insurance	87,900	-1,000	-	86,900	-	86,900	86,900	85,963	937	937
6135	Pensions	238,000	-	-	238,000	-	238,000	238,000	238,000	0	0
6221	Drugs & Medical Supplies	10,080	-	-	10,080	-	10,080	10,080	10,049	31	31
6222	Field Material & Supplies	29,925	1,289	-	31,214	-	31,214	31,167	30,202	1,012	965
6223	Office Materials & Supplies	10,941	474	-	11,415	-	11,415	11,415	11,304	111	111
6224	Print & Non-Print Material	14,070	5,015	-	19,085	-	19,085	19,085	17,791	1,294	1,294
6231	Fuel and Lubricants	154,580	-	76,760	231,340	3,020	234,360	234,360	234,108	252	252
6242	Maintenance of Buildings	29,100	-	-	29,100	-	29,100	29,100	29,075	25	25
6243	Janitorial & Cleaning Supplies	7,875	-94	-	7,781	-	7,781	7,781	7,663	118	118
6251	Maintenance of Roads	1,150	-269	-	881	-	881	881	881	0	0
6252	Maintenance of Bridges	420	-318	-	102	-	102	101	101	1	0
6255	Maintenance of Other Infrastructure	17,325	2,500	-	19,825	-	19,825	19,825	19,655	170	170
6261	Local Travel & Subsistence	3,000	-1,100	-	1,900	-	1,900	1,900	1,800	100	100
6262	Overseas Conference & Official Visits	6,700	10,000	-	16,700	-	16,700	16,700	16,426	274	273
6263	Postage Telex & Cablegram	600	-386	-	214	-	214	214	207	7	7
6264	Vehicle Spares & Maintenance	29,080	-	11,242	40,322	-	40,322	40,322	39,676	646	646
6265	Other Transport Travel & Post	50,380	-	13,153	63,533	-	63,533	63,532	63,525	7	7
6271	Telephone Charges	35,845	-	-	35,845	6,800	42,645	42,645	42,602	43	43
6272	Electricity Charges	39,500	-	-	39,500	-	39,500	39,500	39,365	135	135
6273	Water Charges	6,000	-	-	6,000	-	6,000	6,000	5,976	24	24
6282	Equipment Maintenance	63,000	-4,797	-	58,203	-	58,203	58,203	58,003	200	200
6283	Cleaning & Extermination Services	6,010	1,800	-	7,810	-	7,810	7,809	7,741	69	68
6284	Other	2,633	4,097	-	6,730	-	6,730	6,710	6,602	128	108
6292	Dietary	278,966	6,200	1,345	286,511	20,000	306,511	306,511	304,981	1,529	1,529
6294	Other	210,791	-10,000	41,233	242,024	-	242,024	242,024	240,043	1,981	1,981
6302	Training (including Scholarships)	63,400	-14,411	42,699	91,688	-	91,688	91,688	91,487	201	201

LT. COL. MARK PHILLIPS
HEAD OF BUDGET AGENCY

**AGENCY - 55 SUPREME COURT
PROGRAMME - 551 SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		203,096	0	0	203,096	0	203,096	199,854	197,925	5,171	1,930
6111	Administrative	14,455	3,701	-	18,156	-	18,156	18,153	18,153	3	1
6114	Clerical & Office Support	44,086	-	-	44,086	-	44,086	41,564	41,564	2,522	1
6115	Semi-Skilled Operatives & Unskilled	7,597	1,550	-	9,147	-	9,147	9,001	9,001	146	0
6116	Contracted Employees	13,201	-5,251	-	7,950	-	7,950	7,574	7,505	445	69
6131	Other Direct Labour Costs	3,500	-343	-	3,157	-	3,157	3,157	2,506	651	651
6133	Benefits & Allowances	4,620	228	-	4,848	-	4,848	4,727	4,639	209	88
6134	National Insurance	4,543	115	-	4,658	-	4,658	4,594	4,593	65	1
6221	Drugs & Medical Supplies	100	-	-	100	-	100	100	100	0	0
6222	Field Material & Supplies	100	-	-	100	-	100	100	95	5	5
6223	Office Materials & Supplies	9,000	-	-	9,000	-	9,000	8,997	8,964	36	32
6224	Print & Non-Print Material	8,500	-	-	8,500	-	8,500	8,500	8,500	0	0
6231	Fuel and Lubricants	550	-	-	550	-	550	550	432	118	118
6242	Maintenance of Buildings	12,000	-	-	12,000	-	12,000	12,000	11,995	5	5
6243	Janitorial & Cleaning Supplies	3,600	-	-	3,600	-	3,600	3,600	3,557	43	42
6255	Maintenance of Other Infrastructure	3,500	-	-	3,500	-	3,500	3,500	2,989	511	511
6261	Local Travel & Subsistence	2,700	-	-	2,700	-	2,700	2,700	2,694	6	6
6263	Postage Telex & Cablegram	550	100	-	650	-	650	650	649	1	1
6264	Vehicle Spares & Maintenance	700	-	-	700	-	700	700	700	1	0
6271	Telephone Charges	1,650	500	-	2,150	-	2,150	2,150	2,150	1	0
6272	Electricity Charges	11,318	-	-	11,318	-	11,318	11,318	11,318	0	0
6273	Water Charges	714	848	-	1,562	-	1,562	1,561	1,561	1	0
6281	Security Services	13,202	-1,448	-	11,754	-	11,754	11,752	11,666	88	86
6282	Equipment Maintenance	4,720	-	-	4,720	-	4,720	4,719	4,713	7	6
6283	Cleaning & Extermination Services	1,500	-	-	1,500	-	1,500	1,500	1,198	302	302
6284	Other	25,500	-	-	25,500	-	25,500	25,500	25,498	2	2
6291	National & Other Events	400	-	-	400	-	400	400	400	0	0
6293	Refreshment and Meals	6,100	-	-	6,100	-	6,100	6,100	6,097	3	3
6294	Other	4,690	-	-	4,690	-	4,690	4,689	4,689	1	0

MS. S. RAMLALL
HEAD OF BUDGET AGENCY

**AGENCY - 55 SUPREME COURT
PROGRAMME - 552 MAGISTRATES' DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		186,070	0	0	186,070	0	186,070	183,339	179,100	6,970	4,238
6111	Administrative	30,620	255	-	30,875	-	30,875	30,875	30,875	0	0
6113	Other Technical & Craft Skill	2,957	48	-	3,005	-	3,005	2,989	2,989	16	0
6114	Clerical & Office Support	31,768	-1,510	-	30,258	-	30,258	29,233	29,233	1,025	0
6115	Semi-Skilled Operatives & Unskilled	1,955	26	-	1,981	-	1,981	1,981	1,981	0	0
6116	Contracted Employees	24,914	4,609	-	29,523	-	29,523	28,852	28,844	679	8
6117	Temporary Employees	3,938	-571	-	3,367	-	3,367	3,367	3,343	24	24
6131	Other Direct Labour Costs	762	-222	-	540	-	540	539	399	141	140
6133	Benefits & Allowances	13,091	-2,602	-	10,489	-	10,489	9,489	8,943	1,546	546
6134	National Insurance	3,696	-33	-	3,663	-	3,663	3,654	3,574	89	80
6221	Drugs & Medical Supplies	304	-	-	304	-	304	304	304	0	0
6222	Field Material & Supplies	222	-	-	222	-	222	222	219	3	3
6223	Office Materials & Supplies	4,800	-	-	4,800	-	4,800	4,800	4,792	8	7
6224	Print & Non-Print Material	17,500	-	-	17,500	-	17,500	17,499	17,496	4	3
6242	Maintenance of Buildings	14,084	-300	-	13,784	-	13,784	13,784	12,025	1,759	1,759
6243	Janitorial & Cleaning Supplies	3,400	-	-	3,400	-	3,400	3,399	3,395	5	4
6255	Maintenance of Other Infrastructure	2,340	-	-	2,340	-	2,340	2,340	1,246	1,094	1,094
6261	Local Travel & Subsistence	17,510	-	-	17,510	-	17,510	17,509	17,496	14	13
6263	Postage Telex & Cablegram	201	-	-	201	-	201	199	199	2	0
6271	Telephone Charges	714	-	-	714	-	714	712	712	2	0
6272	Electricity Charges	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
6273	Water Charges	800	300	-	1,100	-	1,100	1,100	1,100	0	0
6282	Equipment Maintenance	300	-	-	300	-	300	300	298	2	2
6283	Cleaning & Extermination Services	754	-	-	754	-	754	753	241	513	512
6284	Other	6,330	-	-	6,330	-	6,330	6,329	6,320	10	9
6291	National & Other Events	230	-	-	230	-	230	230	230	0	0
6293	Refreshment and Meals	730	-	-	730	-	730	730	702	28	28
6294	Other	350	-	-	350	-	350	350	345	6	6

MS. S. RAMLALL
HEAD OF BUDGET AGENCY

**AGENCY - 56 PUBLIC PROSECUTIONS
PROGRAMME - 561 PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		51,860	0	0	51,860	0	51,860	51,860	49,077	2,783	2,783
6111	Administrative	25,908	361	-	26,269	-	26,269	26,269	26,249	20	20
6113	Other Technical & Craft Skill	305	-	-	305	-	305	305	190	115	115
6114	Clerical & Office Support	1,275	205	-	1,480	-	1,480	1,480	1,480	0	0
6115	Semi-Skilled Operatives & Unskilled	279	-	-	279	-	279	279	278	1	1
6116	Contracted Employees	-	442	-	442	-	442	442	356	86	86
6117	Temporary Employees	50	-	-	50	-	50	50	0	50	50
6131	Other Direct Labour Costs	5,384	-1,008	-	4,376	-	4,376	4,376	4,169	207	207
6133	Benefits & Allowances	5,520	-	-	5,520	-	5,520	5,520	4,467	1,053	1,053
6134	National Insurance	1,266	-	-	1,266	-	1,266	1,266	1,265	1	1
6221	Drugs & Medical Supplies	25	-	-	25	-	25	25	25	0	0
6223	Office Materials & Supplies	1,302	100	-	1,402	-	1,402	1,402	1,343	59	59
6224	Print & Non-Print Material	1,500	-917	-	583	-	583	583	312	271	271
6231	Fuel and Lubricants	100	-97	-	3	-	3	3	0	3	3
6242	Maintenance of Buildings	900	-300	-	600	-	600	600	465	135	135
6243	Janitorial & Cleaning Supplies	40	-	-	40	-	40	40	40	0	0
6261	Local Travel & Subsistence	1,000	-	-	1,000	-	1,000	1,000	915	85	85
6263	Postage Telex & Cablegram	5	-	-	5	-	5	5	5	0	0
6271	Telephone Charges	666	-	-	666	-	666	666	548	118	118
6272	Electricity Charges	1,720	270	-	1,990	-	1,990	1,990	1,926	64	64
6273	Water Charges	460	-	-	460	-	460	460	460	0	0
6282	Equipment Maintenance	275	27	-	302	-	302	302	155	147	147
6283	Cleaning & Extermination Services	40	1	-	41	-	41	41	41	0	0
6284	Other	3,700	916	-	4,616	-	4,616	4,616	4,253	363	363
6293	Refreshment and Meals	70	70	-	140	-	140	140	134	6	6
6294	Other	70	-70	-	0	-	0	0	0	0	0

MRS. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY - 57 OFFICE OF THE OMBUDSMAN
PROGRAMME - 571 OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		5,544	0	0	5,544	0	5,544	5,117	4,474	1,070	643
6113	Other Technical & Craft Skill	390		-	390	-	390	390	390	0	0
6114	Clerical & Office Support	938		-	938	-	938	938	911	27	27
6115	Semi-Skilled Operatives & Unskilled	282		-	282	-	282	282	282	0	0
6116	Contracted Employees	1,055		-	1,055	-	1,055	1,055	1,049	6	6
6117	Temporary Employees	53		-	53	-	53	53	40	13	13
6131	Other Direct Labour Costs	112		-	112	-	112	112	106	6	6
6133	Benefits & Allowances	162		-	162	-	162	162	100	62	62
6134	National Insurance	152	2	-	154	-	154	154	130	24	24
6223	Office Materials & Supplies	125		-	125	-	125	125	124	1	1
6224	Print & Non-Print Material	85		-	85	-	85	85	85	0	0
6231	Fuel and Lubricants	200		-	200	-	200	0	0	200	0
6243	Janitorial & Cleaning Supplies	44		-	44	-	44	44	38	6	6
6261	Local Travel & Subsistence	158		-	158	-	158	158	116	42	42
6263	Postage Telex & Cablegram	7	15	-	22	-	22	22	19	3	3
6264	Vehicle Spares & Maintenance	250	-23	-	227	-	227	0	0	227	0
6271	Telephone Charges	176	6	-	182	-	182	182	182	0	0
6272	Electricity Charges	495		-	495	-	495	495	495	0	0
6282	Equipment Maintenance	175		-	175	-	175	175	81	94	94
6284	Other	404		-	404	-	404	404	73	331	331
6293	Refreshment and Meals	116		-	116	-	116	116	101	15	15
6322	Subsidies & Contributions to Int'l Org	165		-	165	-	165	165	155	10	10

MS. O. GOBERDHAN
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 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		9,180	0	0	9,180	0	9,180	9,180	7,237	1,943	1,943
6113	Other Technical & Craft Skill	353	-14	-	339	-	339	339	264	75	75
6114	Clerical & Office Support	781	14	-	795	-	795	795	795	0	0
6116	Contracted Employees	2,409	-	-	2,409	-	2,409	2,409	2,409	0	0
6131	Other Direct Labour Costs	50	-1	-	49	-	49	49	26	23	23
6133	Benefits & Allowances	98	1	-	99	-	99	99	98	1	1
6134	National Insurance	91	-	-	91	-	91	91	85	6	6
6221	Drugs & Medical Supplies	15	-	-	15	-	15	15	0	15	15
6223	Office Materials & Supplies	147	-	-	147	-	147	147	140	7	7
6224	Print & Non-Print Material	268	-	-	268	-	268	268	222	46	46
6231	Fuel and Lubricants	139	-	-	139	-	139	139	0	139	139
6242	Maintenance of Buildings	187	144	-	331	-	331	331	330	1	1
6243	Janitorial & Cleaning Supplies	88	-	-	88	-	88	88	88	0	0
6261	Local Travel & Subsistence	220	-	-	220	-	220	220	191	29	29
6263	Postage Telex & Cablegram	8	-	-	8	-	8	8	0	8	8
6271	Telephone Charges	214	-	-	214	-	214	214	168	46	46
6272	Electricity Charges	1,375	-	-	1,375	-	1,375	1,375	1,175	200	200
6273	Water Charges	220	-	-	220	-	220	220	80	140	140
6281	Security Services	1,816	-144	-	1,672	-	1,672	1,672	514	1,158	1,158
6282	Equipment Maintenance	90	-	-	90	-	90	90	90	0	0
6283	Cleaning & Extermination Services	253	-25	-	228	-	228	228	228	0	0
6284	Other	225	55	-	280	-	280	280	231	49	49
6291	National & Other Events	13	-	-	13	-	13	13	13	0	0
6293	Refreshment and Meals	90	-	-	90	-	90	90	90	0	0
6294	Other	30	-30	-	0	-	0	0	0	0	0

MR. T. KING
HEAD OF BUDGET AGENCY

**AGENCY - 71 REGION 1: BARIMAWAINI
PROGRAMME - 711 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	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		42,625	1,231	2,308	46,163	0	46,163	46,178	46,136	28	42
6111	Administrative	1,271		-	1,271	-	1,271	1,271	1,270	1	1
6113	Other Technical & Craft Skill	1,605		-	1,605	-	1,605	1,605	1,605	0	0
6114	Clerical & Office Support	5,668	-110	-	5,558	-	5,558	5,558	5,558	0	0
6115	Semi-Skilled Operatives & Unskilled	5,338	423	-	5,761	-	5,761	5,761	5,761	0	0
6117	Temporary Employees	1,056	-313	-	743	-	743	743	742	1	1
6131	Other Direct Labour Costs	801	1,166	-	1,967	-	1,967	1,976	1,967	0	9
6133	Benefits & Allowances	1,726	65	-	1,791	-	1,791	1,791	1,791	0	0
6134	National Insurance	1,126		-	1,126	-	1,126	1,126	1,126	0	0
6211	Expenses Specific to Agency	5,650		406	6,056	-	6,056	6,056	6,056	0	0
6222	Field Material & Supplies	410		5	415	-	415	420	415	0	5
6223	Office Materials & Supplies	1,100		16	1,116	-	1,116	1,116	1,116	0	0
6224	Print & Non-Print Material	350		33	383	-	383	383	358	25	25
6231	Fuel and Lubricants	4,830		792	5,622	-	5,622	5,622	5,622	0	0
6243	Janitorial & Cleaning Supplies	600		-	600	-	600	600	600	0	0
6261	Local Travel & Subsistence	3,900		772	4,672	-	4,672	4,672	4,672	0	0
6264	Vehicle Spares & Maintenance	1,200		147	1,347	-	1,347	1,347	1,347	0	0
6265	Other Transport Travel & Post	440		6	446	-	446	446	446	0	0
6271	Telephone Charges	750		-	750	-	750	750	750	0	0
6281	Security Services	1,429		-	1,429	-	1,429	1,429	1,429	0	0
6282	Equipment Maintenance	180		-	180	-	180	180	180	0	0
6284	Other	135		8	143	-	143	143	143	0	0
6291	National & Other Events	1,320		123	1,443	-	1,443	1,443	1,443	0	0
6293	Refreshment and Meals	200		-	200	-	200	200	200	0	0
6302	Training (including Scholarships)	100		-	100	-	100	100	100	0	0
6311	Rates and Taxes	1,440		-	1,440	-	1,440	1,440	1,440	0	0
6312	Subvention to Local Authority	-		-	0	-	0	0	0	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY - 71 REGION 1: BARIMAWAINI
PROGRAMME - 712 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		84,587	-97	9,373	93,863	0	93,863	92,285	91,960	1,903	325
6113	Other Technical & Craft Skill	7,444		-	7,444	-	7,444	6,946	6,945	499	1
6115	Semi-Skilled Operatives & Unskilled	7,885	-392	-	7,493	-	7,493	6,762	6,761	732	1
6116	Contracted Employees	-	295	-	295	-	295	295	0	295	295
6117	Temporary Employees	4,296		-	4,296	-	4,296	4,296	4,270	26	26
6131	Other Direct Labour Costs	1,700		-	1,700	-	1,700	1,690	1,690	10	0
6133	Benefits & Allowances	1,574		-	1,574	-	1,574	1,406	1,405	169	1
6134	National Insurance	1,211		-	1,211	-	1,211	1,040	1,040	171	0
6222	Field Material & Supplies	368		19	387	-	387	387	387	0	0
6223	Office Materials & Supplies	50		-	50	-	50	50	50	0	0
6231	Fuel and Lubricants	26,096		8,933	35,029	-	35,029	35,029	35,029	0	0
6242	Maintenance of Buildings	4,500		256	4,756	-	4,756	4,756	4,756	0	0
6251	Maintenance of Roads	5,610		-	5,610	-	5,610	5,610	5,610	0	0
6252	Maintenance of Bridges	600		-	600	-	600	600	600	0	0
6255	Maintenance of Other Infrastructure	850		-	850	-	850	850	850	0	0
6261	Local Travel & Subsistence	1,100		165	1,265	-	1,265	1,265	1,265	0	0
6264	Vehicle Spares & Maintenance	5,000		-	5,000	-	5,000	5,000	5,000	0	0
6265	Other Transport Travel & Post	1,250		-	1,250	-	1,250	1,250	1,250	0	0
6271	Telephone Charges	51		-	51	-	51	51	51	0	0
6281	Security Services	15,002		-	15,002	-	15,002	15,002	15,001	1	1

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY - 71 REGION 1: BARIMAWAINI
PROGRAMME - 713 EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		312,226	-1,231	17,825	328,821	0	328,821	324,615	321,071	7,750	3,544
6111	Administrative	38,073	-1,231	-	36,842	-	36,842	36,517	36,517	326	0
6112	Senior Technical	42,808	-3,895	-	38,913	-	38,913	35,936	35,935	2,978	1
6113	Other Technical & Craft Skill	1,133	-	-	1,133	-	1,133	1,133	1,132	1	1
6114	Clerical & Office Support	583	-	-	583	-	583	583	582	1	1
6115	Semi-Skilled Operatives & Unskilled	89,536	-2,407	-	87,129	-	87,129	88,508	87,126	3	1,382
6117	Temporary Employees	655	-	-	655	-	655	655	655	0	0
6131	Other Direct Labour Costs	1,749	-	-	1,749	-	1,749	1,749	1,749	0	0
6133	Benefits & Allowances	26,409	6,302	-	32,711	-	32,711	31,202	29,043	3,668	2,159
6134	National Insurance	12,550	-	-	12,550	-	12,550	12,060	12,060	490	0
6221	Drugs & Medical Supplies	1,350	-	-	1,350	-	1,350	1,350	1,350	0	0
6222	Field Material & Supplies	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
6223	Office Materials & Supplies	6,200	-	-	6,200	-	6,200	5,973	5,973	227	0
6224	Print & Non-Print Material	5,900	-	-	5,900	-	5,900	5,900	5,900	0	0
6231	Fuel and Lubricants	9,953	-	3,622	13,575	-	13,575	13,575	13,575	0	0
6241	Rental of Buildings	700	-	-	700	-	700	700	700	0	0
6242	Maintenance of Buildings	17,000	-	-	17,000	-	17,000	17,000	17,000	0	0
6243	Janitorial & Cleaning Supplies	2,200	-	-	2,200	-	2,200	2,200	2,200	0	0
6252	Maintenance of Bridges	500	-	-	500	-	500	500	500	0	0
6255	Maintenance of Other Infrastructure	1,600	-	-	1,600	-	1,600	1,600	1,600	0	0
6261	Local Travel & Subsistence	8,000	-	1,865	9,865	-	9,865	9,865	9,865	0	0
6263	Postage Telex & Cablegram	100	-	-	100	-	100	100	100	0	0
6264	Vehicle Spares & Maintenance	1,800	-	324	2,124	-	2,124	2,124	2,124	0	0
6265	Other Transport Travel & Post	3,190	-	4,992	8,182	-	8,182	8,182	8,182	0	0
6271	Telephone Charges	410	-	-	410	-	410	360	360	50	0
6281	Security Services	12,858	-	-	12,858	-	12,858	12,858	12,858	0	0
6282	Equipment Maintenance	200	-	-	200	-	200	200	200	0	0
6283	Cleaning & Extermination Services	250	-	146	396	-	396	396	396	0	0
6284	Other	1,000	-	544	1,544	-	1,544	1,544	1,544	0	0
6291	National & Other Events	3,300	-	2,126	5,426	-	5,426	5,426	5,426	0	0
6292	Dietary	10,700	-	3,707	14,407	-	14,407	14,407	14,407	0	0
6293	Refreshment and Meals	550	-	-	550	-	550	544	544	6	0
6294	Other	145	-	-	145	-	145	145	145	0	0
6302	Training (including Scholarships)	2,824	-	499	3,323	-	3,323	3,323	3,323	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY - 71 REGION 1: BARIMAWAINI
PROGRAMME - 714 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		113,503	97	3,133	116,731	0	116,731	116,885	116,633	99	252
6112	Senior Technical	5,022		-	5,022	-	5,022	5,022	5,021	1	1
6113	Other Technical & Craft Skill	23,386		-	23,386	-	23,386	23,386	23,386	0	0
6114	Clerical & Office Support	973		-	973	-	973	973	972	1	1
6115	Semi-Skilled Operatives & Unskilled	19,605		-	19,605	-	19,605	19,605	19,605	0	0
6131	Other Direct Labour Costs	1,864		-	1,864	-	1,864	2,028	1,864	0	164
6133	Benefits & Allowances	11,531	97	-	11,628	-	11,628	11,714	11,628	0	86
6134	National Insurance	3,788		-	3,788	-	3,788	3,788	3,788	0	0
6221	Drugs & Medical Supplies	1,200		-	1,200	-	1,200	1,200	1,200	0	0
6222	Field Material & Supplies	1,601		115	1,716	-	1,716	1,716	1,716	0	0
6223	Office Materials & Supplies	1,298		18	1,316	-	1,316	1,309	1,309	6	0
6224	Print & Non-Print Material	1,000		16	1,016	-	1,016	986	986	30	0
6231	Fuel and Lubricants	9,235		1,921	11,156	-	11,156	11,146	11,146	10	0
6242	Maintenance of Buildings	7,000		38	7,038	-	7,038	7,038	7,038	0	0
6243	Janitorial & Cleaning Supplies	2,100		250	2,350	-	2,350	2,300	2,300	50	0
6252	Maintenance of Bridges	1,000		-	1,000	-	1,000	1,000	1,000	0	0
6255	Maintenance of Other Infrastructure	260		-	260	-	260	260	260	0	0
6261	Local Travel & Subsistence	13,480		-	13,480	-	13,480	13,480	13,480	0	0
6263	Postage Telex & Cablegram	10		-	10	-	10	10	10	0	0
6264	Vehicle Spares & Maintenance	2,150		431	2,581	-	2,581	2,581	2,581	0	0
6265	Other Transport Travel & Post	450		4	454	-	454	454	454	0	0
6271	Telephone Charges	650		-	650	-	650	650	650	0	0
6282	Equipment Maintenance	300		-	300	-	300	300	299	1	1
6284	Other	470		60	530	-	530	530	530	0	0
6291	National & Other Events	240		-	240	-	240	240	240	0	0
6292	Dietary	4,700		274	4,974	-	4,974	4,974	4,974	0	0
6293	Refreshment and Meals	190		-	190	-	190	190	190	0	0
6294	Other	-		6	6	-	6	6	6	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 721 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		68,123	-693	0	67,430	0	67,430	67,430	65,618	1,812	1,812
6111	Administrative	4,006	978	-	4,984	-	4,984	4,984	4,984	0	0
6112	Senior Technical	567	9	-	576	-	576	576	576	0	0
6113	Other Technical & Craft Skill	4,259	-987	-	3,272	-	3,272	3,272	3,245	27	27
6114	Clerical & Office Support	16,493	-159	-	16,334	-	16,334	16,334	16,255	79	79
6115	Semi-Skilled Operatives & Unskilled	8,303	159	-	8,462	-	8,462	8,462	8,455	7	7
6131	Other Direct Labour Costs	5,041	-693	-	4,348	-	4,348	4,348	3,920	428	428
6133	Benefits & Allowances	3,187		-	3,187	-	3,187	3,187	2,216	971	971
6134	National Insurance	2,995		-	2,995	-	2,995	2,995	2,764	231	231
6211	Expenses Specific to Agency	2,812		-	2,812	-	2,812	2,812	2,809	3	3
6221	Drugs & Medical Supplies	45		-	45	-	45	45	45	0	0
6222	Field Material & Supplies	275		-	275	-	275	275	272	3	3
6223	Office Materials & Supplies	2,520		-	2,520	-	2,520	2,520	2,516	4	4
6224	Print & Non-Print Material	840		-	840	-	840	840	840	0	0
6231	Fuel and Lubricants	6,667		-	6,667	-	6,667	6,667	6,667	0	0
6261	Local Travel & Subsistence	2,100	100	-	2,200	-	2,200	2,200	2,175	25	25
6263	Postage Telex & Cablegram	5		-	5	-	5	5	5	0	0
6265	Other Transport Travel & Post	15		-	15	-	15	15	13	2	2
6271	Telephone Charges	1,240		-	1,240	-	1,240	1,240	1,237	3	3
6272	Electricity Charges	3,888		-	3,888	-	3,888	3,888	3,886	2	2
6273	Water Charges	250		-	250	-	250	250	250	0	0
6282	Equipment Maintenance	560		-	560	-	560	560	557	3	3
6291	National & Other Events	670		-	670	-	670	670	668	2	2
6293	Refreshment and Meals	485		-	485	-	485	485	476	9	9
6294	Other	900	-100	-	800	-	800	800	787	13	13

MR. S. MUSESAI
HEAD OF BUDGET AGENCY

**AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 722 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		122,143	693	0	122,836	0	122,836	122,836	122,612	224	224
6112	Senior Technical	972	60	-	1,032	-	1,032	1,032	952	80	80
6113	Other Technical & Craft Skill	8,820	-180	-	8,640	-	8,640	8,640	8,640	0	0
6114	Clerical & Office Support	2,484	120	-	2,604	-	2,604	2,604	2,604	0	0
6115	Semi-Skilled Operatives & Unskilled	22,284	400	-	22,684	-	22,684	22,684	22,684	0	0
6131	Other Direct Labour Costs	1,488	293	-	1,781	-	1,781	1,781	1,713	68	68
6133	Benefits & Allowances	1,421	-197	-	1,224	-	1,224	1,224	1,167	57	57
6134	National Insurance	2,581	197	-	2,778	-	2,778	2,778	2,778	0	0
6221	Drugs & Medical Supplies	22	-	-	22	-	22	22	22	0	0
6222	Field Material & Supplies	60	-	-	60	-	60	60	60	0	0
6223	Office Materials & Supplies	340	-	-	340	-	340	340	340	0	0
6224	Print & Non-Print Material	95	-	-	95	-	95	95	95	0	0
6231	Fuel and Lubricants	24,068	-	-	24,068	-	24,068	24,068	24,067	1	1
6253	Maintenance of Drainage & Irrigation	55,500	-	-	55,500	-	55,500	55,500	55,487	13	13
6261	Local Travel & Subsistence	400	-	-	400	-	400	400	399	1	1
6264	Vehicle Spares & Maintenance	1,270	-	-	1,270	-	1,270	1,270	1,270	0	0
6271	Telephone Charges	158	-	-	158	-	158	158	158	0	0
6282	Equipment Maintenance	55	-	-	55	-	55	55	55	0	0
6291	National & Other Events	100	-	-	100	-	100	100	97	3	3
6293	Refreshment and Meals	25	-	-	25	-	25	25	25	0	0

MR. S. MUSESAI
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**AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 723 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		65,318	0	0	65,318	0	65,318	65,318	63,823	1,495	1,495
6113	Other Technical & Craft Skill	8,329		-	8,329	-	8,329	8,329	8,272	57	57
6114	Clerical & Office Support	781		-	781	-	781	781	781	0	0
6115	Semi-Skilled Operatives & Unskilled	3,993		-	3,993	-	3,993	3,993	3,989	4	4
6131	Other Direct Labour Costs	1,386		-	1,386	-	1,386	1,386	729	657	657
6133	Benefits & Allowances	560		-	560	-	560	560	466	94	94
6134	National Insurance	1,066		-	1,066	-	1,066	1,066	1,044	22	22
6221	Drugs & Medical Supplies	10		-	10	-	10	10	10	0	0
6222	Field Material & Supplies	98		-	98	-	98	98	98	0	0
6223	Office Materials & Supplies	125		-	125	-	125	125	125	0	0
6224	Print & Non-Print Material	90		-	90	-	90	90	90	0	0
6242	Maintenance of Buildings	5,500		-	5,500	-	5,500	5,500	5,499	1	1
6243	Janitorial & Cleaning Supplies	255		-	255	-	255	255	255	0	0
6251	Maintenance of Roads	4,885		-	4,885	-	4,885	4,885	4,885	0	0
6252	Maintenance of Bridges	425		-	425	-	425	425	424	1	1
6254	Maintenance of Sea & River Def	150		-	150	-	150	150	150	0	0
6255	Maintenance of Other Infrastructure	3,650		-	3,650	-	3,650	3,650	3,650	0	0
6261	Local Travel & Subsistence	165		-	165	-	165	165	165	0	0
6264	Vehicle Spares & Maintenance	4,350		-	4,350	-	4,350	4,350	4,350	0	0
6281	Security Services	29,230		-	29,230	-	29,230	29,230	28,572	658	658
6283	Cleaning & Extermination Services	270		-	270	-	270	270	270	0	0

MR. S. MUSESAL
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**AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 724 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER2005**

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		571,314	0	0	571,314	0	571,314	571,314	559,572	11,742	11,742
6111	Administrative	82,530	24,025	-	106,555	-	106,555	106,555	106,305	250	250
6112	Senior Technical	193,786	-14,000	-	179,786	-	179,786	179,786	179,375	411	411
6113	Other Technical & Craft Skill	57,859	-7,000	-	50,859	-	50,859	50,859	49,173	1,686	1,686
6114	Clerical & Office Support	4,620	-	-	4,620	-	4,620	4,620	4,620	0	0
6115	Semi-Skilled Operatives & Unskilled	27,783	-1,000	-	26,783	-	26,783	26,783	26,728	55	55
6116	Contracted Employees	1,064	-	-	1,064	-	1,064	1,064	681	383	383
6117	Temporary Employees	39,060	-3,448	-	35,612	-	35,612	35,612	35,519	93	93
6131	Other Direct Labour Costs	13,742	-	-	13,742	-	13,742	13,742	9,793	3,949	3,949
6133	Benefits & Allowances	16,392	1,423	-	17,815	-	17,815	17,815	17,738	77	77
6134	National Insurance	33,576	-	-	33,576	-	33,576	33,576	28,770	4,806	4,806
6221	Drugs & Medical Supplies	1,625	-	-	1,625	-	1,625	1,625	1,625	0	0
6222	Field Material & Supplies	8,505	-	-	8,505	-	8,505	8,505	8,505	0	0
6223	Office Materials & Supplies	7,875	-	-	7,875	-	7,875	7,875	7,874	1	1
6224	Print & Non-Print Material	6,800	-	-	6,800	-	6,800	6,800	6,785	15	15
6231	Fuel and Lubricants	1,605	-	-	1,605	-	1,605	1,605	1,604	1	1
6242	Maintenance of Buildings	7,584	-	-	7,584	-	7,584	7,584	7,584	0	0
6243	Janitorial & Cleaning Supplies	750	-	-	750	-	750	750	750	0	0
6255	Maintenance of Other Infrastructure	2,600	-	-	2,600	-	2,600	2,600	2,600	0	0
6261	Local Travel & Subsistence	3,118	-	-	3,118	-	3,118	3,118	3,117	1	1
6263	Postage Telex & Cablegram	20	-	-	20	-	20	20	20	0	0
6264	Vehicle Spares & Maintenance	190	-	-	190	-	190	190	190	0	0
6265	Other Transport Travel & Post	100	-	-	100	-	100	100	100	0	0
6271	Telephone Charges	1,400	-	-	1,400	-	1,400	1,400	1,399	1	1
6272	Electricity Charges	12,500	-	-	12,500	-	12,500	12,500	12,499	1	1
6273	Water Charges	2,275	-	-	2,275	-	2,275	2,275	2,274	1	1
6281	Security Services	29,437	-1,573	-	27,864	-	27,864	27,864	27,858	6	6
6282	Equipment Maintenance	240	-	-	240	-	240	240	239	1	1
6283	Cleaning & Extermination Services	350	-	-	350	-	350	350	350	0	0
6284	Other	1,470	-	-	1,470	-	1,470	1,470	1,470	0	0
6291	National & Other Events	1,300	-	-	1,300	-	1,300	1,300	1,300	0	0
6292	Dietary	7,250	1,573	-	8,823	-	8,823	8,823	8,819	4	4
6293	Refreshment and Meals	598	-	-	598	-	598	598	598	0	0
6294	Other	60	-	-	60	-	60	60	60	0	0
6302	Training (including Scholarships)	3,250	-	-	3,250	-	3,250	3,250	3,250	0	0

MR. S. MUSESAI
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**AGENCY - 72 REGION 2: POMEROON/SUPENAAM
PROGRAMME - 725 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		185,684	0	0	185,684	0	185,684	185,684	177,271	8,413	8,413
6112	Senior Technical	12,260		-	12,260	-	12,260	12,260	11,884	376	376
6113	Other Technical & Craft Skill	33,302	-1,892	-	31,410	-	31,410	31,410	29,075	2,335	2,335
6114	Clerical & Office Support	7,094		-	7,094	-	7,094	7,094	7,093	1	1
6115	Semi-Skilled Operatives & Unskilled	42,028		-	42,028	-	42,028	42,028	41,921	107	107
6116	Contracted Employees	9,324	1,835	-	11,159	-	11,159	11,159	11,042	117	117
6117	Temporary Employees	944	57	-	1,001	-	1,001	1,001	1,001	0	0
6131	Other Direct Labour Costs	9,589		-	9,589	-	9,589	9,589	9,053	536	536
6133	Benefits & Allowances	15,202		-	15,202	-	15,202	15,202	12,224	2,978	2,978
6134	National Insurance	8,621		-	8,621	-	8,621	8,621	6,780	1,841	1,841
6221	Drugs & Medical Supplies	1,809		-	1,809	-	1,809	1,809	1,809	0	0
6222	Field Material & Supplies	4,111		-	4,111	-	4,111	4,111	4,110	1	1
6223	Office Materials & Supplies	2,185		-	2,185	-	2,185	2,185	2,185	0	0
6224	Print & Non-Print Material	1,155		-	1,155	-	1,155	1,155	1,155	0	0
6231	Fuel and Lubricants	3,139		-	3,139	-	3,139	3,139	3,136	3	3
6242	Maintenance of Buildings	6,073		-	6,073	-	6,073	6,073	6,072	1	1
6243	Janitorial & Cleaning Supplies	2,708		-	2,708	-	2,708	2,708	2,708	0	0
6255	Maintenance of Other Infrastructure	1,750		-	1,750	-	1,750	1,750	1,697	53	53
6261	Local Travel & Subsistence	1,950		-	1,950	-	1,950	1,950	1,950	0	0
6263	Postage Telex & Cablegram	3		-	3	-	3	3	3	0	0
6264	Vehicle Spares & Maintenance	830		-	830	-	830	830	830	0	0
6265	Other Transport Travel & Post	82		-	82	-	82	82	79	3	3
6271	Telephone Charges	1,075		-	1,075	-	1,075	1,075	1,075	0	0
6272	Electricity Charges	12,512		-	12,512	-	12,512	12,512	12,510	2	2
6273	Water Charges	715		-	715	-	715	715	715	0	0
6282	Equipment Maintenance	674		-	674	-	674	674	674	0	0
6283	Cleaning & Extermination Services	610		-	610	-	610	610	569	41	41
6284	Other	27		-	27	-	27	27	27	0	0
6291	National & Other Events	100		-	100	-	100	100	99	1	1
6292	Dietary	5,102		-	5,102	-	5,102	5,102	5,102	0	0
6293	Refreshment and Meals	100		-	100	-	100	100	100	0	0
6294	Other	60		-	60	-	60	60	52	8	8
6302	Training (including Scholarships)	550		-	550	-	550	550	542	8	8

MR. S. MUSESAI
HEAD OF BUDGET AGENCY

**AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME - 731 REGIONAL ADMIN & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		105,043	200	0	105,243	0	105,243	102,934	99,683	5,560	3,250
6111	Administrative	6,973	-726	-	6,247	-	6,247	6,247	5,750	497	497
6113	Other Technical & Craft Skill	7,677	1	-	7,678	-	7,678	7,678	7,594	84	84
6114	Clerical & Office Support	21,263	-	-	21,263	-	21,263	21,263	21,246	17	17
6115	Semi-Skilled Operatives & Unskilled	17,020	500	-	17,520	-	17,520	17,520	17,319	201	201
6116	Contracted Employees	3,725	-	-	3,725	-	3,725	1,500	1,467	2,258	33
6131	Other Direct Labour Costs	4,379	725	-	5,104	-	5,104	5,104	5,091	13	13
6133	Benefits & Allowances	4,171	-500	-	3,671	-	3,671	3,671	2,407	1,264	1,264
6134	National Insurance	4,137	-	-	4,137	-	4,137	4,055	4,005	132	50
6211	Expenses Specific to Agency	2,607	-	-	2,607	-	2,607	2,607	2,587	20	20
6222	Field Material & Supplies	176	-	-	176	-	176	176	154	22	22
6223	Office Materials & Supplies	2,663	-	-	2,663	-	2,663	2,663	2,574	89	89
6224	Print & Non-Print Material	653	-	-	653	-	653	653	653	0	0
6231	Fuel and Lubricants	2,762	-	-	2,762	-	2,762	2,762	2,383	379	379
6243	Janitorial & Cleaning Supplies	154	-	-	154	-	154	154	134	20	20
6261	Local Travel & Subsistence	3,453	-	-	3,453	-	3,453	3,453	3,440	13	13
6264	Vehicle Spares & Maintenance	1,579	-	-	1,579	-	1,579	1,579	1,578	1	1
6271	Telephone Charges	1,065	200	-	1,265	-	1,265	1,265	1,221	44	44
6272	Electricity Charges	2,004	-	-	2,004	-	2,004	2,004	1,997	7	7
6273	Water Charges	506	-	-	506	-	506	506	506	0	0
6281	Security Services	12,504	-	-	12,504	-	12,504	12,501	12,501	3	0
6282	Equipment Maintenance	1,042	-	-	1,042	-	1,042	1,042	855	188	188
6283	Cleaning & Extermination Services	207	-	-	207	-	207	207	192	15	15
6284	Other	666	-	-	666	-	666	666	529	137	137
6291	National & Other Events	1,471	-	-	1,471	-	1,471	1,471	1,463	8	8
6293	Refreshment and Meals	691	-	-	691	-	691	691	681	10	10
6294	Other	10	-	-	10	-	10	10	9	1	1
6302	Training (including Scholarships)	205	-	-	205	-	205	205	83	122	122
6311	Rates and Taxes	1,280	-	-	1,280	-	1,280	1,280	1,265	15	15

MR. N. RAMKISSOON
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 2005**

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		128,096	4,015	0	132,111	0	132,111	131,912	131,531	580	381
6113	Other Technical & Craft Skill	774	507	-	1,281	-	1,281	1,281	1,261	19	19
6114	Clerical & Office Support	312	14	-	326	-	326	326	325	1	1
6115	Semi-Skilled Operatives & Unskilled	15,651	1,701	-	17,352	-	17,352	17,352	17,351	1	1
6117	Temporary Employees	7,861	-858	-	7,003	-	7,003	7,003	7,003	0	0
6131	Other Direct Labour Costs	1,419	-298	-	1,121	-	1,121	1,079	1,037	84	42
6133	Benefits & Allowances	394	-237	-	157	-	157	0	0	157	0
6134	National Insurance	1,992	-606	-	1,386	-	1,386	1,386	1,385	1	1
6222	Field Material & Supplies	154	-	-	154	-	154	154	134	20	20
6223	Office Materials & Supplies	312	-	-	312	-	312	312	216	96	96
6224	Print & Non-Print Material	211	-	-	211	-	211	211	208	3	3
6231	Fuel and Lubricants	14,178	-	-	14,178	-	14,178	14,178	14,167	11	11
6253	Maintenance of Drainage & Irrigation	76,426	5,292	-	81,718	-	81,718	81,718	81,714	4	4
6255	Maintenance of Other Infrastructure	2,095	-1,500	-	595	-	595	595	588	7	7
6261	Local Travel & Subsistence	1,053	-	-	1,053	-	1,053	1,053	970	83	83
6264	Vehicle Spares & Maintenance	2,645	-	-	2,645	-	2,645	2,645	2,642	3	3
6281	Security Services	1,200	-	-	1,200	-	1,200	1,200	1,174	26	26
6282	Equipment Maintenance	51	-	-	51	-	51	51	12	39	39
6291	National & Other Events	10	-	-	10	-	10	10	10	0	0
6293	Refreshment and Meals	200	-	-	200	-	200	200	195	5	5
6311	Rates and Taxes	1,158	-	-	1,158	-	1,158	1,158	1,138	20	20

MR. N. RAMKISSOON
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 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	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		53,958	3,708	0	57,666	0	57,666	56,935	55,744	1,922	1,191
6112	Senior Technical	1,255	-	-	1,255	-	1,255	1,219	1,218	37	1
6113	Other Technical & Craft Skill	4,652	112	-	4,764	-	4,764	4,764	4,764	0	0
6115	Semi-Skilled Operatives & Unskilled	2,809	43	-	2,852	-	2,852	2,852	2,852	0	0
6116	Contracted Employees	1,515	-155	-	1,360	-	1,360	1,342	1,341	19	2
6131	Other Direct Labour Costs	2,186	-	-	2,186	-	2,186	1,557	1,541	645	16
6133	Benefits & Allowances	670	-	-	670	-	670	670	618	52	52
6134	National Insurance	750	-	-	750	-	750	702	695	55	7
6222	Field Material & Supplies	96	-	-	96	-	96	96	92	4	4
6223	Office Materials & Supplies	154	-	-	154	-	154	154	111	43	43
6224	Print & Non-Print Material	302	-	-	302	-	302	302	295	7	7
6231	Fuel and Lubricants	1,244	-	-	1,244	-	1,244	1,244	1,059	185	185
6242	Maintenance of Buildings	7,451	-	-	7,451	-	7,451	7,451	7,432	19	19
6243	Janitorial & Cleaning Supplies	256	-	-	256	-	256	256	229	27	27
6251	Maintenance of Roads	4,608	3,208	-	7,816	-	7,816	7,816	7,739	78	78
6252	Maintenance of Bridges	4,742	-	-	4,742	-	4,742	4,742	4,682	60	60
6255	Maintenance of Other Infrastructure	3,891	500	-	4,391	-	4,391	4,391	4,391	0	0
6261	Local Travel & Subsistence	900	-	-	900	-	900	900	823	77	77
6264	Vehicle Spares & Maintenance	5,632	-	-	5,632	-	5,632	5,632	5,494	138	138
6265	Other Transport Travel & Post	100	-	-	100	-	100	100	100	0	0
6271	Telephone Charges	115	-	-	115	-	115	115	114	1	1
6272	Electricity Charges	942	-	-	942	-	942	942	927	15	15
6273	Water Charges	338	-	-	338	-	338	338	15	323	323
6281	Security Services	8,928	-	-	8,928	-	8,928	8,928	8,928	0	0
6282	Equipment Maintenance	102	-	-	102	-	102	102	49	54	54
6283	Cleaning & Extermination Services	174	-	-	174	-	174	174	174	0	0
6291	National & Other Events	52	-	-	52	-	52	52	0	52	52
6293	Refreshment and Meals	94	-	-	94	-	94	94	63	31	31

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME - 734 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		849,289	-500	0	848,789	0	848,789	846,482	843,254	5,535	3,228
6111	Administrative	222,562	16,968	-	239,530	-	239,530	239,467	239,444	86	23
6112	Senior Technical	220,202	8,248	-	228,450	-	228,450	228,450	228,378	72	72
6113	Other Technical & Craft Skill	100,360	3,728	-	104,088	-	104,088	104,088	103,847	241	241
6114	Clerical & Office Support	3,774	-704	-	3,070	-	3,070	3,070	3,045	25	25
6115	Semi-Skilled Operatives & Unskilled	105,965	-27,359	-	78,606	-	78,606	78,585	78,559	47	26
6131	Other Direct Labour Costs	12,916	-3,728	-	9,188	-	9,188	6,976	6,914	2,274	61
6133	Benefits & Allowances	13,167	2,292	-	15,459	-	15,459	15,459	15,399	60	60
6134	National Insurance	48,323	555	-	48,878	-	48,878	48,867	48,866	12	1
6221	Drugs & Medical Supplies	971	-	-	971	-	971	971	968	3	3
6222	Field Material & Supplies	5,443	-	-	5,443	-	5,443	5,443	5,307	136	136
6223	Office Materials & Supplies	4,599	-	-	4,599	-	4,599	4,599	4,597	2	2
6224	Print & Non-Print Material	5,603	-	-	5,603	-	5,603	5,603	5,596	7	7
6231	Fuel and Lubricants	289	-	-	289	-	289	289	269	20	20
6241	Rental of Buildings	205	-	-	205	-	205	205	204	1	1
6242	Maintenance of Buildings	21,504	-	-	21,504	-	21,504	21,504	21,504	0	0
6243	Janitorial & Cleaning Supplies	726	-	-	726	-	726	726	725	1	1
6252	Maintenance of Bridges	1,024	-500	-	524	-	524	524	27	497	497
6255	Maintenance of Other Infrastructure	10,072	-	-	10,072	-	10,072	10,072	10,067	5	5
6261	Local Travel & Subsistence	4,301	-	-	4,301	-	4,301	4,301	4,292	9	9
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	15	0	0
6264	Vehicle Spares & Maintenance	402	-	-	402	-	402	402	392	10	10
6271	Telephone Charges	600	-	-	600	-	600	600	509	91	91
6272	Electricity Charges	7,053	-	-	7,053	-	7,053	7,053	6,970	83	83
6273	Water Charges	4,193	-	-	4,193	-	4,193	4,193	4,010	183	183
6281	Security Services	40,358	-	-	40,358	-	40,358	40,358	38,941	1,418	1,418
6282	Equipment Maintenance	1,024	-	-	1,024	-	1,024	1,024	1,006	18	18
6283	Cleaning & Extermination Services	1,981	-	-	1,981	-	1,981	1,981	1,894	87	87
6284	Other	5,409	-	-	5,409	-	5,409	5,409	5,408	1	1
6291	National & Other Events	2,670	-	-	2,670	-	2,670	2,670	2,526	144	144
6293	Refreshment and Meals	1,731	-	-	1,731	-	1,731	1,731	1,730	1	1
6294	Other	311	-	-	311	-	311	311	309	2	2
6302	Training (including Scholarships)	1,536	-	-	1,536	-	1,536	1,536	1,536	0	0

MR. N. RAMKISSOON
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 2005**

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		322,983	-7,423	0	315,560	0	315,560	314,617	309,803	5,757	4,813
6111	Administrative	1,620	725	-	2,345	-	2,345	2,011	1,973	373	39
6112	Senior Technical	25,484	-5,436	-	20,048	-	20,048	20,048	20,048	0	0
6113	Other Technical & Craft Skill	39,875	-1,744	-	38,131	-	38,131	38,131	37,922	210	210
6114	Clerical & Office Support	8,853	-	-	8,853	-	8,853	8,413	8,125	728	288
6115	Semi-Skilled Operatives & Unskilled	60,402	-	-	60,402	-	60,402	60,232	60,193	209	39
6116	Contracted Employees	11,183	4,634	-	15,817	-	15,817	15,817	15,435	382	382
6131	Other Direct Labour Costs	17,899	7,216	-	25,115	-	25,115	25,115	24,518	597	597
6133	Benefits & Allowances	20,758	-5,000	-	15,758	-	15,758	15,758	15,461	297	297
6134	National Insurance	9,787	-618	-	9,169	-	9,169	9,169	9,169	0	0
6221	Drugs & Medical Supplies	5,000	-	-	5,000	-	5,000	5,000	4,979	21	21
6222	Field Material & Supplies	6,656	-	-	6,656	-	6,656	6,656	6,632	24	24
6223	Office Materials & Supplies	5,530	-	-	5,530	-	5,530	5,530	5,520	10	10
6224	Print & Non-Print Material	2,560	-	-	2,560	-	2,560	2,560	2,555	5	5
6231	Fuel and Lubricants	5,863	-	-	5,863	-	5,863	5,863	5,824	39	39
6242	Maintenance of Buildings	13,158	-	-	13,158	-	13,158	13,158	12,899	259	259
6243	Janitorial & Cleaning Supplies	4,352	-	-	4,352	-	4,352	4,352	4,346	6	6
6251	Maintenance of Roads	12,000	-7,000	-	5,000	-	5,000	5,000	4,411	589	589
6252	Maintenance of Bridges	350	-	-	350	-	350	350	90	260	260
6255	Maintenance of Other Infrastructure	6,330	-1,000	-	5,330	-	5,330	5,330	4,057	1,273	1,273
6261	Local Travel & Subsistence	3,758	-	-	3,758	-	3,758	3,758	3,696	62	62
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	15	0	0
6264	Vehicle Spares & Maintenance	3,379	-	-	3,379	-	3,379	3,379	3,372	7	7
6271	Telephone Charges	2,780	-200	-	2,580	-	2,580	2,580	2,461	119	119
6272	Electricity Charges	4,567	1,200	-	5,767	-	5,767	5,767	5,741	26	26
6273	Water Charges	5,970	-1,200	-	4,770	-	4,770	4,770	4,696	74	74
6281	Security Services	15,358	-	-	15,358	-	15,358	15,358	15,358	0	0
6282	Equipment Maintenance	8,659	-	-	8,659	-	8,659	8,659	8,617	42	42
6283	Cleaning & Extermination Services	3,727	-	-	3,727	-	3,727	3,727	3,727	0	0
6284	Other	3,950	-	-	3,950	-	3,950	3,950	3,858	92	92
6291	National & Other Events	297	-	-	297	-	297	297	288	9	9
6292	Dietary	11,411	1,000	-	12,411	-	12,411	12,411	12,404	7	7
6293	Refreshment and Meals	292	-	-	292	-	292	292	284	8	8
6302	Training (including Scholarships)	1,160	-	-	1,160	-	1,160	1,160	1,130	30	30

MR. N. RAMKISSOON
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 2005**

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		82,755	606	0	83,359	0	83,359	83,359	79,398	3,961	3,961
6111	Administrative	10,338	-1,453	-	8,885	-	8,885	8,885	8,328	557	557
6113	Other Technical & Craft Skill	5,056	-775	-	4,281	-	4,281	4,281	2,573	1,708	1,708
6114	Clerical & Office Support	14,525		-	14,525	-	14,525	14,525	13,750	775	775
6115	Semi-Skilled Operatives & Unskilled	5,359	-300	-	5,059	-	5,059	5,059	5,059	0	0
6131	Other Direct Labour Costs	3,733	450	-	4,183	-	4,183	4,183	4,085	98	98
6133	Benefits & Allowances	4,457	-550	-	3,907	-	3,907	3,907	3,604	303	303
6134	National Insurance	2,533	-150	-	2,383	-	2,383	2,383	2,327	56	56
6211	Expenses Specific to Agency	5,986	1,232	-	7,218	-	7,218	7,218	7,215	3	3
6221	Drugs & Medical Supplies	28	-8	-	20	-	20	20	20	0	0
6222	Field Material & Supplies	260	-6	-	253	-	253	253	252	1	1
6223	Office Materials & Supplies	1,690		-	1,690	-	1,690	1,690	1,689	1	1
6224	Print & Non-Print Material	120	19	-	139	-	139	139	119	20	20
6231	Fuel and Lubricants	723		-	723	-	723	723	723	0	0
6261	Local Travel & Subsistence	2,580	788	-	3,368	-	3,368	3,368	3,367	1	1
6263	Postage Telex & Cablegram	11	-4	-	6	-	6	6	6	0	0
6265	Other Transport Travel & Post	272	400	-	672	-	672	672	577	95	95
6271	Telephone Charges	768	328	-	1,096	-	1,096	1,096	1,089	7	7
6272	Electricity Charges	312		-	312	-	312	312	312	0	0
6281	Security Services	13,964		-	13,964	-	13,964	13,964	13,964	0	0
6282	Equipment Maintenance	760	45	-	805	-	805	805	805	0	0
6283	Cleaning & Extermination Services	120	50	-	170	-	170	170	170	0	0
6284	Other	1,050	340	-	1,390	-	1,390	1,390	1,335	55	55
6291	National & Other Events	2,650	34	-	2,684	-	2,684	2,684	2,683	1	1
6293	Refreshment and Meals	200	180	-	380	-	380	380	331	49	49
6294	Other	410		-	410	-	410	410	405	5	5
6302	Training (including Scholarships)	850	-14	-	836	-	836	836	611	226	226
6311	Rates and Taxes	4,000		-	4,000	-	4,000	4,000	4,000	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 2005**

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		96,680	2,680	20,123	119,483	0	119,483	119,483	119,111	371	371
6113	Other Technical & Craft Skill	6,825	-2,325	-	4,500	-	4,500	4,500	4,491	9	9
6114	Clerical & Office Support	335	-	-	335	-	335	335	335	0	0
6115	Semi-Skilled Operatives & Unskilled	14,371	3,555	-	17,926	-	17,926	17,926	17,926	0	0
6131	Other Direct Labour Costs	2,184	750	-	2,934	-	2,934	2,934	2,844	90	90
6133	Benefits & Allowances	274	-50	-	224	-	224	224	208	16	16
6134	National Insurance	1,675	50	-	1,725	-	1,725	1,725	1,725	0	0
6221	Drugs & Medical Supplies	20	-	-	20	-	20	20	20	0	0
6222	Field Material & Supplies	450	-	-	450	-	450	450	449	1	1
6223	Office Materials & Supplies	625	-	-	625	-	625	625	625	0	0
6224	Print & Non-Print Material	55	-35	-	20	-	20	20	20	0	0
6253	Maintenance of Drainage & Irrigation	58,488	-	20,123	78,611	-	78,611	78,611	78,438	172	172
6261	Local Travel & Subsistence	226	272	-	498	-	498	498	441	57	57
6281	Security Services	7,926	-	-	7,926	-	7,926	7,926	7,926	0	0
6283	Cleaning & Extermination Services	60	-10	-	50	-	50	50	50	0	0
6284	Other	136	-12	-	124	-	124	124	124	0	0
6293	Refreshment and Meals	30	35	-	65	-	65	65	65	0	0
6311	Rates and Taxes	3,000	450	-	3,450	-	3,450	3,450	3,424	26	26

MR. M. DEEN
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**AGENCY - 74 REGION 4: DEMERARA / MAHAICA
PROGRAMME - 743 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		116,446	1,715	6,000	124,161	0	124,161	124,161	122,967	1,194	1,194
6112	Senior Technical	625	-	-	625	-	625	625	625	0	0
6113	Other Technical & Craft Skill	4,712	-200	-	4,512	-	4,512	4,512	4,166	346	346
6115	Semi-Skilled Operatives & Unskilled	4,328	-	-	4,328	-	4,328	4,328	4,328	0	0
6116	Contracted Employees	1,323	-	-	1,323	-	1,323	1,323	1,323	0	0
6131	Other Direct Labour Costs	1,743	270	-	2,013	-	2,013	2,013	2,002	11	11
6133	Benefits & Allowances	804	80	-	884	-	884	884	848	36	36
6134	National Insurance	820	-150	-	670	-	670	670	664	6	6
6221	Drugs & Medical Supplies	10	-1	-	9	-	9	9	8	1	1
6222	Field Material & Supplies	395	-100	-	295	-	295	295	269	26	26
6223	Office Materials & Supplies	442	-	-	442	-	442	442	413	29	29
6224	Print & Non-Print Material	62	-	-	62	-	62	62	57	5	5
6231	Fuel and Lubricants	32,724	2,000	6,000	40,724	-	40,724	40,724	40,637	87	87
6242	Maintenance of Buildings	5,600	68	-	5,668	-	5,668	5,668	5,636	32	32
6243	Janitorial & Cleaning Supplies	580	-	-	580	-	580	580	571	9	9
6251	Maintenance of Roads	23,046	-	-	23,046	-	23,046	23,046	22,763	283	283
6252	Maintenance of Bridges	4,500	-800	-	3,700	-	3,700	3,700	3,659	41	41
6255	Maintenance of Other Infrastructure	3,175	-	-	3,175	-	3,175	3,175	3,060	115	115
6261	Local Travel & Subsistence	990	-268	-	722	-	722	722	721	1	1
6264	Vehicle Spares & Maintenance	5,270	538	-	5,808	-	5,808	5,808	5,672	136	136
6265	Other Transport Travel & Post	50	200	-	250	-	250	250	248	2	2
6271	Telephone Charges	223	-	-	223	-	223	223	223	0	0
6272	Electricity Charges	22,140	-	-	22,140	-	22,140	22,140	22,122	18	18
6273	Water Charges	200	-	-	200	-	200	200	200	0	0
6281	Security Services	1,133	-	-	1,133	-	1,133	1,133	1,133	0	0
6282	Equipment Maintenance	140	-77	-	63	-	63	63	63	0	0
6283	Cleaning & Extermination Services	331	-	-	331	-	331	331	331	0	0
6284	Other	840	160	-	1,000	-	1,000	1,000	992	8	8
6293	Refreshment and Meals	40	40	-	80	-	80	80	79	1	1
6311	Rates and Taxes	200	-45	-	155	-	155	155	155	0	0

MR. M. DEEN
HEAD OF BUDGET AGENCY

**AGENCY - 74 REGION 4: DEMERARA / MAHAICA
PROGRAMME - 744 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		1,094,577	-6,260	0	1,088,319	0	1,088,319	1,088,319	1,081,507	6,812	6,812
6111	Administrative	185,423	13,350	-	198,773	-	198,773	198,773	198,262	511	511
6112	Senior Technical	354,480	-2,730	-	351,750	-	351,750	351,750	351,289	461	461
6113	Other Technical & Craft Skill	129,218	17,060	-	146,278	-	146,278	146,278	145,889	389	389
6114	Clerical & Office Support	3,056	-100	-	2,956	-	2,956	2,956	2,911	45	45
6115	Semi-Skilled Operatives & Unskilled	109,218	-27,600	-	81,618	-	81,618	81,618	80,698	920	920
6131	Other Direct Labour Costs	13,064	-1,100	-	11,964	-	11,964	11,964	11,914	50	50
6133	Benefits & Allowances	20,919	-5,475	-	15,444	-	15,444	15,444	14,420	1,023	1,023
6134	National Insurance	56,666	6,000	-	62,666	-	62,666	62,666	62,403	263	263
6221	Drugs & Medical Supplies	1,006	-15	-	991	-	991	991	991	0	0
6222	Field Material & Supplies	17,535	-1,440	-	16,095	-	16,095	16,095	15,934	161	161
6223	Office Materials & Supplies	4,800	-200	-	4,600	-	4,600	4,600	4,596	4	4
6224	Print & Non-Print Material	7,585	-1,500	-	6,085	-	6,085	6,085	6,084	1	1
6231	Fuel and Lubricants	839	-	-	839	-	839	839	839	0	0
6241	Rental of Buildings	2,925	-525	-	2,400	-	2,400	2,400	2,255	145	145
6242	Maintenance of Buildings	28,770	1,400	-	30,170	-	30,170	30,170	29,642	528	528
6243	Janitorial & Cleaning Supplies	1,450	-81	-	1,369	-	1,369	1,369	1,369	0	0
6252	Maintenance of Bridges	5,150	-	-	5,150	-	5,150	5,150	4,916	234	234
6255	Maintenance of Other Infrastructure	6,300	1,500	-	7,800	-	7,800	7,800	7,632	168	168
6261	Local Travel & Subsistence	2,110	208	-	2,318	-	2,318	2,318	2,310	8	8
6263	Postage Telex & Cablegram	45	-30	-	15	-	15	15	0	15	15
6264	Vehicle Spares & Maintenance	220	-107	-	113	-	113	113	113	0	0
6265	Other Transport Travel & Post	860	450	-	1,310	-	1,310	1,310	858	453	453
6271	Telephone Charges	720	-	-	720	-	720	720	711	9	9
6272	Electricity Charges	8,200	-	-	8,200	-	8,200	8,200	8,200	0	0
6273	Water Charges	2,900	-813	-	2,087	-	2,087	2,087	2,087	0	0
6281	Security Services	112,319	-5,486	-	106,833	-	106,833	106,833	106,833	0	0
6282	Equipment Maintenance	670	-117	-	553	-	553	553	189	364	364
6283	Cleaning & Extermination Services	2,920	2,491	-	5,411	-	5,411	5,411	5,411	0	0
6284	Other	3,701	300	-	4,001	-	4,001	4,001	3,983	18	18
6291	National & Other Events	3,400	145	-	3,545	-	3,545	3,545	2,796	750	750
6292	Dietary	160	-50	-	110	-	110	110	50	60	60
6293	Refreshment and Meals	2,150	-	-	2,150	-	2,150	2,150	1,971	179	179
6294	Other	2,100	1,417	-	3,517	-	3,517	3,517	3,466	51	51
6302	Training (including Scholarships)	3,698	-3,212	-	486	-	486	486	486	0	0

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 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		113,002	1,259	0	114,261	0	114,261	114,261	112,873	1,388	1,388
6111	Administrative	2,759		-	2,759	-	2,759	2,759	2,759	0	0
6112	Senior Technical	24,123	-2,550	-	21,573	-	21,573	21,573	21,573	0	0
6113	Other Technical & Craft Skill	6,477	3,003	-	9,480	-	9,480	9,480	9,480	0	0
6114	Clerical & Office Support	2,492	-75	-	2,417	-	2,417	2,417	2,417	0	0
6115	Semi-Skilled Operatives & Unskilled	11,134	45	-	11,179	-	11,179	11,179	11,179	0	0
6116	Contracted Employees	-	1,175	-	1,175	-	1,175	1,175	1,175	0	0
6131	Other Direct Labour Costs	4,650	-450	-	4,200	-	4,200	4,200	3,780	420	420
6133	Benefits & Allowances	6,512	-150	-	6,362	-	6,362	6,362	6,045	317	317
6134	National Insurance	3,561	-200	-	3,361	-	3,361	3,361	3,328	33	33
6221	Drugs & Medical Supplies	2,000		-	2,000	-	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	1,769	-819	-	950	-	950	950	949	1	1
6223	Office Materials & Supplies	1,628	-500	-	1,128	-	1,128	1,128	1,056	72	72
6224	Print & Non-Print Material	134	-134	-	0	-	0	0	0	0	0
6231	Fuel and Lubricants	3,223		-	3,223	-	3,223	3,223	3,207	16	16
6242	Maintenance of Buildings	7,700		-	7,700	-	7,700	7,700	7,652	48	48
6243	Janitorial & Cleaning Supplies	462		-	462	-	462	462	462	0	0
6255	Maintenance of Other Infrastructure	2,850		-	2,850	-	2,850	2,850	2,850	0	0
6261	Local Travel & Subsistence	1,750	642	-	2,392	-	2,392	2,392	2,289	103	103
6263	Postage Telex & Cablegram	1	-1	-	0	-	0	0	0	0	0
6264	Vehicle Spares & Maintenance	420	775	-	1,195	-	1,195	1,195	1,050	145	145
6265	Other Transport Travel & Post	560	600	-	1,160	-	1,160	1,160	1,082	79	79
6271	Telephone Charges	606	-150	-	456	-	456	456	432	24	24
6272	Electricity Charges	7,200		-	7,200	-	7,200	7,200	7,200	0	0
6273	Water Charges	310		-	310	-	310	310	310	0	0
6281	Security Services	19,625		-	19,625	-	19,625	19,625	19,625	0	0
6282	Equipment Maintenance	115	-10	-	105	-	105	105	72	33	33
6283	Cleaning & Extermination Services	272	250	-	522	-	522	522	522	0	0
6284	Other	161	-8	-	153	-	153	153	153	0	0
6291	National & Other Events	25	-25	-	0	-	0	0	0	0	0
6292	Dietary	55		-	55	-	55	55	55	0	0
6293	Refreshment and Meals	28	-9	-	19	-	19	19	19	0	0
6294	Other	55	-50	-	5	-	5	5	5	0	0
6302	Training (including Scholarships)	345	-100	-	245	-	245	245	147	98	98

MR. M. DEEN
HEAD OF BUDGET AGENCY

**AGENCY - 75 REGION 5: MAHAICA / BERBICE
PROGRAMME - 751 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		31,308	-500	0	30,808	0	30,808	30,808	29,757	1,051	1,051
6111	Administrative	6,143	-1,000	-	5,143	-	5,143	5,143	5,107	36	36
6113	Other Technical & Craft Skill	1,024	-	-	1,024	-	1,024	1,024	1,022	2	2
6114	Clerical & Office Support	8,269	-35	-	8,234	-	8,234	8,234	8,195	39	39
6115	Semi-Skilled Operatives & Unskilled	801	-	-	801	-	801	801	744	57	57
6116	Contracted Employees	-	35	-	35	-	35	35	33	2	2
6131	Other Direct Labour Costs	1,391	-	-	1,391	-	1,391	1,391	1,303	88	88
6133	Benefits & Allowances	2,217	-	-	2,217	-	2,217	2,217	1,645	572	572
6134	National Insurance	1,392	-	-	1,392	-	1,392	1,392	1,185	207	207
6211	Expenses Specific to Agency	476	-	-	476	-	476	476	475	1	1
6222	Field Material & Supplies	168	-	-	168	-	168	168	167	1	1
6223	Office Materials & Supplies	707	-	-	707	-	707	707	695	12	12
6224	Print & Non-Print Material	290	-	-	290	-	290	290	289	1	1
6231	Fuel and Lubricants	910	500	-	1,410	-	1,410	1,410	1,398	12	12
6261	Local Travel & Subsistence	1,161	-260	-	901	-	901	901	900	1	1
6263	Postage Telex & Cablegram	10	-	-	10	-	10	10	0	10	10
6264	Vehicle Spares & Maintenance	950	-	-	950	-	950	950	949	1	1
6271	Telephone Charges	529	260	-	789	-	789	789	789	0	0
6272	Electricity Charges	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6281	Security Services	1,429	-	-	1,429	-	1,429	1,429	1,429	0	0
6282	Equipment Maintenance	200	-	-	200	-	200	200	197	3	3
6283	Cleaning & Extermination Services	100	-	-	100	-	100	100	100	0	0
6291	National & Other Events	1,130	-	-	1,130	-	1,130	1,130	1,128	2	2
6293	Refreshment and Meals	911	-	-	911	-	911	911	908	3	3

MR. L. FORDE
HEAD OF BUDGET AGENCY

**AGENCY - 75 REGION 5: MAHAICA / BERBICE
PROGRAMME - 752 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		60,893	0	0	60,893	0	60,893	60,893	60,421	472	472
6113	Other Technical & Craft Skill	330	-	-	330	-	330	330	203	127	127
6114	Clerical & Office Support	610	-	-	610	-	610	610	608	2	2
6115	Semi-Skilled Operatives & Unskilled	5,392	-	-	5,392	-	5,392	5,392	5,392	0	0
6131	Other Direct Labour Costs	266	-	-	266	-	266	266	204	62	62
6133	Benefits & Allowances	180	-	-	180	-	180	180	122	58	58
6134	National Insurance	512	-	-	512	-	512	512	493	19	19
6222	Field Material & Supplies	42	-	-	42	-	42	42	41	1	1
6223	Office Materials & Supplies	149	-	-	149	-	149	149	146	3	3
6224	Print & Non-Print Material	63	-	-	63	-	63	63	63	0	0
6231	Fuel and Lubricants	508	-	-	508	-	508	508	508	0	0
6251	Maintenance of Roads	6,060	-	-	6,060	-	6,060	6,060	5,984	76	76
6252	Maintenance of Bridges	3,000	-	-	3,000	-	3,000	3,000	2,957	43	43
6253	Maintenance of Drainage & Irrigation	34,197	-	-	34,197	-	34,197	34,197	34,196	1	1
6255	Maintenance of Other Infrastructure	8,000	-	-	8,000	-	8,000	8,000	7,934	66	66
6261	Local Travel & Subsistence	601	-	-	601	-	601	601	597	4	4
6264	Vehicle Spares & Maintenance	860	-	-	860	-	860	860	859	1	1
6282	Equipment Maintenance	42	-	-	42	-	42	42	39	3	3
6284	Other	5	-	-	5	-	5	5	4	1	1
6293	Refreshment and Meals	76	-	-	76	-	76	76	71	5	5

MR. L. FORDE
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**AGENCY - 75 REGION 5: MAHAICA / BERBICE
PROGRAMME - 753 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		81,979	-1,200	0	80,779	0	80,779	81,279	79,105	1,674	2,174
6112	Senior Technical	628		-	628	-	628	628	287	341	341
6113	Other Technical & Craft Skill	2,817		-	2,817	-	2,817	2,817	2,809	8	8
6114	Clerical & Office Support	610		-	610	-	610	610	608	2	2
6115	Semi-Skilled Operatives & Unskilled	6,977	-1,000	-	5,977	-	5,977	5,977	5,817	160	160
6116	Contracted Employees	1,162		-	1,162	-	1,162	1,162	1,162	0	0
6131	Other Direct Labour Costs	1,173		-	1,173	-	1,173	1,173	1,073	100	100
6133	Benefits & Allowances	556		-	556	-	556	556	458	98	98
6134	National Insurance	1,556		-	1,556	-	1,556	1,556	750	806	806
6222	Field Material & Supplies	100		-	100	-	100	100	99	1	1
6223	Office Materials & Supplies	185		-	185	-	185	185	176	9	9
6224	Print & Non-Print Material	528		-	528	-	528	528	524	4	4
6231	Fuel and Lubricants	734	300	-	1,034	-	1,034	1,034	1,034	0	0
6242	Maintenance of Buildings	6,000		-	6,000	-	6,000	6,000	5,999	1	1
6243	Janitorial & Cleaning Supplies	475		-	475	-	475	475	467	8	8
6251	Maintenance of Roads	30,000		-	30,000	-	30,000	30,000	29,999	1	1
6252	Maintenance of Bridges	5,000		-	5,000	-	5,000	5,000	4,981	19	19
6261	Local Travel & Subsistence	496		-	496	-	496	496	492	4	4
6264	Vehicle Spares & Maintenance	443		-	443	-	443	443	413	30	30
6271	Telephone Charges	83		-	83	-	83	83	73	10	10
6273	Water Charges	440		-	440	-	440	440	440	0	0
6281	Security Services	22,000	-500	-	21,500	-	21,500	22,000	21,429	71	571
6293	Refreshment and Meals	16		-	16	-	16	16	13	3	3

MR. L. FORDE
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**AGENCY - 75 REGION 5: MAHAICA / BERBICE
PROGRAMME - 754 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		493,575	4,000	0	497,575	0	497,575	497,575	490,893	6,682	6,682
6111	Administrative	89,687	23,000	-	112,687	-	112,687	112,687	112,242	445	445
6112	Senior Technical	172,721	-15,000	-	157,721	-	157,721	157,721	157,432	289	289
6113	Other Technical & Craft Skill	72,741	-2,040	-	70,701	-	70,701	70,701	70,359	343	342
6114	Clerical & Office Support	1,567	-	-	1,567	-	1,567	1,567	1,523	44	44
6115	Semi-Skilled Operatives & Unskilled	54,500	-4,000	-	50,500	-	50,500	50,500	49,832	668	668
6131	Other Direct Labour Costs	6,642	-200	-	6,442	-	6,442	6,442	2,708	3,734	3,734
6133	Benefits & Allowances	6,410	200	-	6,610	-	6,610	6,610	6,284	326	326
6134	National Insurance	28,205	2,040	-	30,245	-	30,245	30,245	30,205	40	40
6221	Drugs & Medical Supplies	211	-	-	211	-	211	211	211	0	0
6222	Field Material & Supplies	5,380	-500	-	4,880	-	4,880	4,880	4,880	0	0
6223	Office Materials & Supplies	1,182	-	-	1,182	-	1,182	1,182	1,182	0	0
6224	Print & Non-Print Material	3,265	-	-	3,265	-	3,265	3,265	3,265	0	0
6231	Fuel and Lubricants	203	250	-	453	-	453	453	418	35	35
6241	Rental of Buildings	360	-	-	360	-	360	360	120	240	240
6242	Maintenance of Buildings	23,706	-1,500	-	22,206	-	22,206	22,206	22,206	0	0
6243	Janitorial & Cleaning Supplies	2,258	-	-	2,258	-	2,258	2,258	2,258	0	0
6255	Maintenance of Other Infrastructure	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6261	Local Travel & Subsistence	949	-	-	949	-	949	949	946	3	3
6262	Overseas Conferences & Official Visits	1	-	-	1	-	1	1	0	1	1
6263	Postage Telex & Cablegram	28	-	-	28	-	28	28	2	26	26
6264	Vehicle Spares & Maintenance	498	-	-	498	-	498	498	497	1	1
6265	Other Transport Travel & Post	63	-	-	63	-	63	63	62	1	1
6271	Telephone Charges	330	-	-	330	-	330	330	233	97	97
6272	Electricity Charges	4,785	-	-	4,785	-	4,785	4,785	4,785	0	0
6273	Water Charges	2,090	-700	-	1,390	-	1,390	1,390	1,383	7	7
6281	Security Services	5,616	-	-	5,616	-	5,616	5,616	5,252	364	364
6282	Equipment Maintenance	264	-	-	264	-	264	264	264	0	0
6283	Cleaning & Extermination Services	1,181	-	-	1,181	-	1,181	1,181	1,173	8	8
6284	Other	2,279	2,450	-	4,729	-	4,729	4,729	4,728	1	1
6291	National & Other Events	2,189	-	-	2,189	-	2,189	2,189	2,187	2	2
6293	Refreshment and Meals	622	-	-	622	-	622	622	618	4	4
6294	Other	380	-	-	380	-	380	380	378	2	2
6302	Training (including Scholarships)	1,762	-	-	1,762	-	1,762	1,762	1,762	0	0

MR. L. FORDE
HEAD OF BUDGET AGENCY

**AGENCY - 75 REGION 5: MAHAICA / BERBICE
PROGRAMME - 755 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		108,976	-2,300	0	106,676	0	106,676	106,676	102,266	4,410	4,410
6111	Administrative	2,000	-2,000	-	0	-	0	0	0	0	0
6112	Senior Technical	10,822	897	-	11,719	-	11,719	11,719	11,715	4	4
6113	Other Technical & Craft Skill	11,984	-1,239	-	10,745	-	10,745	10,745	10,733	12	12
6114	Clerical & Office Support	1,641	-	-	1,641	-	1,641	1,641	683	958	958
6115	Semi-Skilled Operatives & Unskilled	22,558	342	-	22,900	-	22,900	22,900	22,867	33	33
6116	Contracted Employees	2,630	-	-	2,630	-	2,630	2,630	2,602	28	28
6131	Other Direct Labour Costs	3,451	-	-	3,451	-	3,451	3,451	2,375	1,076	1,076
6133	Benefits & Allowances	9,360	-	-	9,360	-	9,360	9,360	7,513	1,847	1,847
6134	National Insurance	3,569	-	-	3,569	-	3,569	3,569	3,539	30	30
6221	Drugs & Medical Supplies	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	2,562	-	-	2,562	-	2,562	2,562	2,556	6	6
6223	Office Materials & Supplies	2,015	-	-	2,015	-	2,015	2,015	2,010	5	5
6224	Print & Non-Print Material	527	-	-	527	-	527	527	520	7	7
6231	Fuel and Lubricants	2,243	-	-	2,243	-	2,243	2,243	2,242	1	1
6241	Rental of Buildings	100	-	-	100	-	100	100	0	100	100
6242	Maintenance of Buildings	11,750	-	-	11,750	-	11,750	11,750	11,719	31	31
6243	Janitorial & Cleaning Supplies	2,833	-	-	2,833	-	2,833	2,833	2,832	1	1
6255	Maintenance of Other Infrastructure	2,000	-	-	2,000	-	2,000	2,000	1,983	17	17
6261	Local Travel & Subsistence	2,216	-200	-	2,016	-	2,016	2,016	2,012	4	4
6263	Postage Telex & Cablegram	5	-	-	5	-	5	5	0	5	5
6264	Vehicle Spares & Maintenance	900	-100	-	800	-	800	800	741	59	59
6265	Other Transport Travel & Post	180	-110	-	70	-	70	70	70	0	0
6271	Telephone Charges	660	-	-	660	-	660	660	629	31	31
6272	Electricity Charges	1,870	-	-	1,870	-	1,870	1,870	1,870	0	0
6273	Water Charges	1,980	-	-	1,980	-	1,980	1,980	1,980	0	0
6281	Security Services	720	-	-	720	-	720	720	630	90	90
6282	Equipment Maintenance	800	-	-	800	-	800	800	765	36	36
6283	Cleaning & Extermination Services	791	110	-	901	-	901	901	900	1	1
6284	Other	50	-	-	50	-	50	50	50	0	0
6291	National & Other Events	200	-	-	200	-	200	200	200	0	0
6292	Dietary	2,954	-	-	2,954	-	2,954	2,954	2,950	4	4
6293	Refreshment and Meals	1,420	-	-	1,420	-	1,420	1,420	1,406	14	14
6294	Other	27	-	-	27	-	27	27	27	0	0
6302	Training (including Scholarships)	158	-	-	158	-	158	158	148	10	10

MR. L. FORDE
HEAD OF BUDGET AGENCY

**AGENCY - 76 REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME - 761 REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		50,192	0	0	50,192	0	50,192	48,794	48,256	1,936	538
6111	Administrative	4,774	-488	-	4,286	-	4,286	4,286	4,220	67	67
6113	Other Technical & Craft Skill	3,689		-	3,689	-	3,689	3,689	3,675	14	14
6114	Clerical & Office Support	11,479	-670	-	10,809	-	10,809	10,809	10,794	14	14
6115	Semi-Skilled Operatives & Unskilled	1,469	303	-	1,772	-	1,772	1,772	1,745	27	27
6116	Contracted Employees	2,699	855	-	3,554	-	3,554	3,554	3,552	2	2
6131	Other Direct Labour Costs	3,300		-	3,300	-	3,300	3,300	3,300	0	0
6133	Benefits & Allowances	4,200		-	4,200	-	4,200	2,873	2,757	1,443	116
6134	National Insurance	2,066		-	2,066	-	2,066	1,995	1,760	306	235
6211	Expenses Specific to Agency	4,200		-	4,200	-	4,200	4,200	4,192	8	8
6222	Field Material & Supplies	110		-	110	-	110	110	104	6	6
6223	Office Materials & Supplies	1,900		-	1,900	-	1,900	1,900	1,899	1	1
6224	Print & Non-Print Material	1,600		-	1,600	-	1,600	1,600	1,587	13	13
6231	Fuel and Lubricants	305		-	305	-	305	305	303	2	2
6261	Local Travel & Subsistence	1,000		-	1,000	-	1,000	1,000	999	1	1
6263	Postage Telex & Cablegram	10		-	10	-	10	10	10	0	0
6264	Vehicle Spares & Maintenance	550		-	550	-	550	543	536	14	7
6271	Telephone Charges	1,876		-	1,876	-	1,876	1,876	1,873	3	3
6273	Water Charges	645		-	645	-	645	645	645	0	0
6282	Equipment Maintenance	480		-	480	-	480	480	477	3	3
6283	Cleaning & Extermination Services	80		-	80	-	80	80	80	0	0
6284	Other	300		-	300	-	300	307	298	2	9
6291	National & Other Events	850		-	850	-	850	850	850	0	0
6293	Refreshment and Meals	265	39	-	304	-	304	304	300	4	4
6294	Other	105	-39	-	66	-	66	66	62	4	4
6302	Training (including Scholarships)	60		-	60	-	60	60	59	1	1
6311	Rates and Taxes	1,800		-	1,800	-	1,800	1,800	1,800	0	0
6321	Subsidies & Contributions to Local Org	380		-	380	-	380	380	380	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 76 REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME - 762 AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		191,680	0	0	191,680	0	191,680	187,253	186,050	5,630	1,203
6112	Senior Technical	626		-	626	-	626	52	37	589	15
6113	Other Technical & Craft Skill	1,372	-	1,372	-	1,372	1,372	1,372	0	0	
6114	Clerical & Office Support	1,101		-	1,101	-	1,101	1,101	1,097	4	4
6115	Semi-Skilled Operatives & Unskilled	23,167	-120	-	23,047	-	23,047	20,716	20,710	2,337	6
6131	Other Direct Labour Costs	1,900		-	1,900	-	1,900	719	715	1,185	4
6133	Benefits & Allowances	383	120	-	503	-	503	503	461	42	42
6134	National Insurance	2,193		-	2,193	-	2,193	1,853	1,791	402	62
6222	Field Material & Supplies	585		-	585	-	585	585	307	278	278
6223	Office Materials & Supplies	450		-	450	-	450	450	399	51	51
6224	Print & Non-Print Material	100		-	100	-	100	100	99	1	1
6231	Fuel and Lubricants	98,606		-	98,606	-	98,606	98,606	98,312	294	294
6243	Janitorial & Cleaning Supplies	150		-	150	-	150	150	150	0	0
6253	Maintenance of Drainage & Irrigation	46,000		-	46,000	-	46,000	46,000	45,821	179	179
6261	Local Travel & Subsistence	350		-	350	-	350	350	350	0	0
6264	Vehicle Spares & Maintenance	1,800		-	1,800	-	1,800	1,800	1,545	255	255
6271	Telephone Charges	520		-	520	-	520	520	520	0	0
6272	Electricity Charges	700		-	700	-	700	700	700	0	0
6273	Water Charges	500		-	500	-	500	500	500	0	0
6281	Security Services	11,072		-	11,072	-	11,072	11,072	11,072	0	0
6282	Equipment Maintenance	40		-	40	-	40	40	27	13	13
6293	Refreshment and Meals	65		-	65	-	65	65	65	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 76 REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME - 763 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		67,302	0	0	67,302	0	67,302	69,191	66,097	1,205	3,094
6112	Senior Technical	1,338	342	-	1,680	-	1,680	1,680	1,568	112	112
6113	Other Technical & Craft Skill	2,402	-342	-	2,060	-	2,060	2,060	1,528	532	532
6114	Clerical & Office Support	353	-	-	353	-	353	353	323	30	30
6115	Semi-Skilled Operatives & Unskilled	6,156	174	-	6,330	-	6,330	6,330	6,234	96	96
6131	Other Direct Labour Costs	703	-194	-	509	-	509	509	463	46	46
6133	Benefits & Allowances	722	20	-	742	-	742	742	657	85	85
6134	National Insurance	828	-	-	828	-	828	828	793	35	35
6222	Field Material & Supplies	625	-	-	625	-	625	625	482	143	143
6223	Office Materials & Supplies	300	-	-	300	-	300	300	295	5	5
6224	Print & Non-Print Material	300	-13	-	287	-	287	345	287	0	58
6231	Fuel and Lubricants	1,595	-18	-	1,577	-	1,577	1,577	1,577	0	0
6242	Maintenance of Buildings	6,000	-3,134	-	2,866	-	2,866	3,971	2,866	0	1,105
6243	Janitorial & Cleaning Supplies	640	-2	-	638	-	638	640	638	0	2
6251	Maintenance of Roads	19,500	-	-	19,500	-	19,500	19,500	19,441	59	59
6252	Maintenance of Bridges	5,500	-550	-	4,950	-	4,950	5,500	4,911	39	589
6255	Maintenance of Other Infrastructure	2,400	1,965	-	4,365	-	4,365	4,384	4,365	0	19
6261	Local Travel & Subsistence	425	-	-	425	-	425	425	425	0	0
6264	Vehicle Spares & Maintenance	1,800	-	-	1,800	-	1,800	1,800	1,779	21	21
6271	Telephone Charges	450	18	-	468	-	468	468	468	0	0
6272	Electricity Charges	6,300	-	-	6,300	-	6,300	6,300	6,300	0	0
6273	Water Charges	350	-	-	350	-	350	350	350	0	0
6281	Security Services	8,215	1,889	-	10,104	-	10,104	10,104	10,104	0	0
6282	Equipment Maintenance	50	-50	-	0	-	0	50	0	0	50
6284	Other	350	-105	-	245	-	245	350	244	1	106

MR. D. KISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 76 REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME - 764 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		933,981	0	0	933,981	0	933,981	937,104	929,440	4,541	7,664
6111	Administrative	85,201	8,333	-	93,534	-	93,534	93,534	93,532	1	1
6112	Senior Technical	363,514	2,300	-	365,814	-	365,814	365,814	365,601	213	213
6113	Other Technical & Craft Skill	147,041	2,969	-	150,010	-	150,010	150,010	149,950	60	60
6114	Clerical & Office Support	5,470	-178	-	5,292	-	5,292	5,292	5,155	137	137
6115	Semi-Skilled Operatives & Unskilled	86,968	-10,575	-	76,393	-	76,393	76,393	76,287	106	106
6131	Other Direct Labour Costs	16,094	-4,309	-	11,785	-	11,785	11,785	11,353	433	433
6133	Benefits & Allowances	15,995	-	-	15,995	-	15,995	15,995	14,430	1,565	1,565
6134	National Insurance	53,023	1,460	-	54,483	-	54,483	54,483	53,973	510	510
6221	Drugs & Medical Supplies	641	-	-	641	-	641	641	641	0	0
6222	Field Material & Supplies	6,742	-38	-	6,704	-	6,704	6,742	6,704	0	38
6223	Office Materials & Supplies	4,203	-	-	4,203	-	4,203	4,203	4,010	193	193
6224	Print & Non-Print Material	5,627	-	-	5,627	-	5,627	5,627	5,607	20	20
6231	Fuel and Lubricants	450	-237	-	213	-	213	450	213	1	237
6241	Rental of Buildings	1,560	51	-	1,611	-	1,611	1,560	1,536	75	24
6242	Maintenance of Buildings	18,000	-400	-	17,600	-	17,600	18,000	17,298	302	702
6243	Janitorial & Cleaning Supplies	1,760	-	-	1,760	-	1,760	1,760	1,709	51	51
6255	Maintenance of Other Infrastructure	5,150	-2,500	-	2,650	-	2,650	5,150	2,025	625	3,125
6261	Local Travel & Subsistence	2,200	71	-	2,271	-	2,271	2,200	2,191	80	9
6263	Postage Telex & Cablegram	6	-6	-	0	-	0	6	0	0	6
6264	Vehicle Spares & Maintenance	400	-52	-	348	-	348	400	348	0	52
6265	Other Transport Travel & Post	160	-2	-	158	-	158	160	158	0	2
6271	Telephone Charges	700	-	-	700	-	700	700	700	0	0
6272	Electricity Charges	23,000	-	-	23,000	-	23,000	23,000	23,000	0	0
6273	Water Charges	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
6281	Security Services	74,646	3,340	-	77,986	-	77,986	77,986	77,986	0	0
6282	Equipment Maintenance	600	300	-	900	-	900	900	890	11	11
6283	Cleaning & Extermination Services	600	-	-	600	-	600	600	555	46	46
6284	Other	6,500	-300	-	6,200	-	6,200	6,200	6,157	43	43
6291	National & Other Events	2,100	-45	-	2,055	-	2,055	2,100	2,055	0	45
6292	Dietary	70	-	-	70	-	70	0	0	70	0
6293	Refreshment and Meals	60	-25	-	35	-	35	60	35	0	25
6294	Other	200	-157	-	43	-	43	54	43	0	11
6302	Training (including Scholarships)	2,800	-	-	2,800	-	2,800	2,800	2,800	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 76 REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME - 765 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		431,877	0	3,907	435,784	0	435,784	438,211	427,952	7,833	10,259
6111	Administrative	1,483	706	-	2,189	-	2,189	2,189	2,006	183	183
6112	Senior Technical	31,059	-1,330	-	29,729	-	29,729	29,729	29,594	135	135
6113	Other Technical & Craft Skill	73,428	-22,487	-	50,941	-	50,941	50,941	50,911	30	30
6114	Clerical & Office Support	6,811	1,736	-	8,547	-	8,547	8,547	8,437	110	110
6115	Semi-Skilled Operatives & Unskilled	105,840	1,960	-	107,800	-	107,800	107,800	107,719	81	81
6116	Contracted Employees	14,500	13,527	-	28,027	-	28,027	28,027	28,027	0	0
6131	Other Direct Labour Costs	9,112	10,000	-	19,112	-	19,112	19,112	16,098	3,014	3,014
6133	Benefits & Allowances	41,000	-4,112	-	36,888	-	36,888	36,888	36,601	287	287
6134	National Insurance	17,892	-	-	17,892	-	17,892	17,892	15,495	2,397	2,397
6221	Drugs & Medical Supplies	5,000	264	-	5,264	-	5,264	5,264	5,045	219	219
6222	Field Material & Supplies	13,000	-4,605	-	8,395	-	8,395	9,294	8,395	0	899
6223	Office Materials & Supplies	2,500	-	-	2,500	-	2,500	2,419	2,377	123	42
6224	Print & Non-Print Material	1,000	147	-	1,147	-	1,147	1,147	1,104	43	43
6231	Fuel and Lubricants	5,780	2,650	-	8,430	-	8,430	8,430	8,425	5	5
6242	Maintenance of Buildings	19,200	-5,397	-	13,803	-	13,803	13,953	13,547	256	406
6243	Janitorial & Cleaning Supplies	8,900	-	-	8,900	-	8,900	8,900	8,720	180	180
6255	Maintenance of Other Infrastructure	3,100	-	-	3,100	-	3,100	3,100	2,870	230	230
6261	Local Travel & Subsistence	2,100	-20	-	2,080	-	2,080	2,080	1,994	86	86
6263	Postage Telex & Cablegram	20	-20	-	0	-	0	20	0	0	20
6264	Vehicle Spares & Maintenance	1,200	-387	-	813	-	813	1,200	709	105	491
6265	Other Transport Travel & Post	400	-245	-	155	-	155	400	155	0	245
6271	Telephone Charges	1,900	20	-	1,920	-	1,920	1,920	1,920	0	0
6272	Electricity Charges	10,000	1,600	-	11,600	-	11,600	11,600	11,600	0	0
6273	Water Charges	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
6281	Security Services	15,932	2,479	3,907	22,318	-	22,318	22,318	22,138	180	180
6282	Equipment Maintenance	1,100	-533	-	567	-	567	1,100	555	12	545
6283	Cleaning & Extermination Services	225	-	-	225	-	225	225	222	3	3
6284	Other	1,650	867	-	2,517	-	2,517	2,517	2,473	43	43
6292	Dietary	34,000	3,519	-	37,519	-	37,519	37,519	37,477	42	42
6293	Refreshment and Meals	285	-53	-	232	-	232	219	166	66	53
6294	Other	150	-	-	150	-	150	150	147	3	3
6302	Training (including Scholarships)	310	-286	-	24	-	24	310	24	0	286

MR. B. POONAI
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 2005**

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		60,923	270	0	61,193	0	61,193	61,193	61,000	193	193
6111	Administrative	3,650	-8	-	3,642	-	3,642	3,642	3,642	0	0
6113	Other Technical & Craft Skill	3,225	33	-	3,258	-	3,258	3,258	3,231	28	28
6114	Clerical & Office Support	5,765	116	-	5,881	-	5,881	5,881	5,839	42	42
6115	Semi-Skilled Operatives & Unskilled	6,970	270	-	7,240	-	7,240	7,240	7,240	0	0
6117	Temporary Employees	275	161	-	436	-	436	436	435	1	1
6131	Other Direct Labour Costs	1,900	-342	-	1,558	-	1,558	1,558	1,523	35	35
6133	Benefits & Allowances	2,570	40	-	2,610	-	2,610	2,610	2,607	3	3
6134	National Insurance	1,669	-	-	1,669	-	1,669	1,669	1,664	5	5
6211	Expenses Specific to Agency	7,220	-	-	7,220	-	7,220	7,220	7,219	1	1
6222	Field Material & Supplies	135	-	-	135	-	135	135	135	0	0
6223	Office Materials & Supplies	2,710	-	-	2,710	-	2,710	2,710	2,710	0	0
6224	Print & Non-Print Material	620	-	-	620	-	620	620	612	8	8
6231	Fuel and Lubricants	690	-	-	690	-	690	690	690	0	0
6243	Janitorial & Cleaning Supplies	525	-	-	525	-	525	525	525	0	0
6261	Local Travel & Subsistence	4,530	-	-	4,530	-	4,530	4,530	4,529	1	1
6265	Other Transport Travel & Post	510	-	-	510	-	510	510	498	12	12
6271	Telephone Charges	696	-	-	696	-	696	696	696	0	0
6281	Security Services	13,209	-	-	13,209	-	13,209	13,209	13,209	0	0
6282	Equipment Maintenance	175	-	-	175	-	175	175	168	7	7
6283	Cleaning & Extermination Services	300	-	-	300	-	300	300	270	30	30
6284	Other	890	-	-	890	-	890	890	876	14	14
6291	National & Other Events	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
6293	Refreshment and Meals	480	-	-	480	-	480	480	480	0	0
6302	Training (including Scholarships)	409	-	-	409	-	409	409	404	5	5

MR. G.V 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 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		77,324	-270	0	77,054	0	77,054	77,054	76,747	307	307
6113	Other Technical & Craft Skill	850	-236	-	614	-	614	614	614	0	0
6114	Clerical & Office Support	720	-34	-	686	-	686	686	686	0	0
6131	Other Direct Labour Costs	130	-	-	130	-	130	130	130	0	0
6133	Benefits & Allowances	245	-	-	245	-	245	245	226	19	19
6134	National Insurance	138	-	-	138	-	138	138	133	5	5
6222	Field Material & Supplies	320	-	-	320	-	320	320	316	4	4
6223	Office Materials & Supplies	320	-	-	320	-	320	320	320	0	0
6224	Print & Non-Print Material	100	-	-	100	-	100	100	99	1	1
6231	Fuel and Lubricants	8,000	-	-	8,000	-	8,000	8,000	7,999	1	1
6242	Maintenance of Buildings	7,900	-	-	7,900	-	7,900	7,900	7,899	1	1
6243	Janitorial & Cleaning Supplies	550	-	-	550	-	550	550	544	6	6
6251	Maintenance of Roads	19,300	2,000	-	21,300	-	21,300	21,300	21,298	2	2
6252	Maintenance of Bridges	6,000	-	-	6,000	-	6,000	6,000	5,998	2	2
6253	Maintenance of Drainage & Irrigation	8,000	-	-	8,000	-	8,000	8,000	7,989	11	11
6254	Maintenance of Sea & River Defence	4,900	-2,886	-	2,014	-	2,014	2,014	2,014	0	0
6255	Maintenance of Other Infrastructure	6,000	-	-	6,000	-	6,000	6,000	5,998	2	2
6261	Local Travel & Subsistence	3,500	-	-	3,500	-	3,500	3,500	3,486	14	14
6264	Vehicle Spares & Maintenance	3,230	886	-	4,116	-	4,116	4,116	4,115	1	1
6265	Other Transport Travel & Post	315	-	-	315	-	315	315	282	34	34
6271	Telephone Charges	80	-	-	80	-	80	80	80	0	0
6272	Electricity Charges	4,220	-	-	4,220	-	4,220	4,220	4,220	0	0
6273	Water Charges	450	-	-	450	-	450	450	291	159	159
6282	Equipment Maintenance	795	-	-	795	-	795	795	755	40	40
6283	Cleaning & Extermination Services	420	-	-	420	-	420	420	420	0	0
6284	Other	516	-180	-	336	-	336	336	334	2	2
6293	Refreshment and Meals	20	180	-	200	-	200	200	200	0	0
6294	Other	305	-	-	305	-	305	305	302	3	3

MR. G.V MISIR
HEAD OF BUDGET AGENCY

**AGENCY - 77 REGION 7: CUYUNI / MAZARUNI
PROGRAMME - 773 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		301,816	0	0	301,816	0	301,816	301,816	301,027	789	789
6111	Administrative	15,500	8,595	-	24,095	-	24,095	24,095	24,007	88	88
6112	Senior Technical	71,404	-2,489	-	68,915	-	68,915	68,915	68,915	0	0
6113	Other Technical & Craft Skill	24,195	-5,000	-	19,195	-	19,195	19,195	19,159	36	36
6114	Clerical & Office Support	330	-	-	330	-	330	330	326	4	4
6115	Semi-Skilled Operatives & Unskilled	33,100	-2,695	-	30,405	-	30,405	30,405	30,331	74	74
6131	Other Direct Labour Costs	3,320	-410	-	2,910	-	2,910	2,910	2,785	125	125
6133	Benefits & Allowances	17,165	1,589	-	18,754	-	18,754	18,754	18,719	34	34
6134	National Insurance	10,520	410	-	10,930	-	10,930	10,930	10,928	2	2
6221	Drugs & Medical Supplies	489	-	-	489	-	489	489	484	5	5
6222	Field Material & Supplies	5,385	-	-	5,385	-	5,385	5,385	5,360	25	25
6223	Office Materials & Supplies	3,730	-	-	3,730	-	3,730	3,730	3,705	25	25
6224	Print & Non-Print Material	3,000	-	-	3,000	-	3,000	3,000	3,000	1	1
6231	Fuel and Lubricants	13,091	-	-	13,091	-	13,091	13,091	13,089	2	2
6241	Rental of Buildings	564	-264	-	300	-	300	300	300	0	0
6242	Maintenance of Buildings	15,200	-	-	15,200	-	15,200	15,200	15,198	2	2
6243	Janitorial & Cleaning Supplies	529	-	-	529	-	529	529	529	0	0
6255	Maintenance of Other Infrastructure	9,050	-	-	9,050	-	9,050	9,050	9,039	11	11
6261	Local Travel & Subsistence	3,280	-492	-	2,788	-	2,788	2,788	2,783	5	5
6264	Vehicle Spares & Maintenance	580	-	-	580	-	580	580	569	11	11
6265	Other Transport Travel & Post	7,700	178	-	7,878	-	7,878	7,878	7,877	1	1
6271	Telephone Charges	890	-135	-	755	-	755	755	755	0	0
6272	Electricity Charges	4,984	-	-	4,984	-	4,984	4,984	4,984	0	0
6273	Water Charges	210	-	-	210	-	210	210	209	1	1
6281	Security Services	6,794	-365	-	6,429	-	6,429	6,429	6,429	0	0
6282	Equipment Maintenance	330	80	-	410	-	410	410	297	113	113
6283	Cleaning & Extermination Services	420	-150	-	270	-	270	270	263	7	7
6284	Other	4,713	1,013	-	5,726	-	5,726	5,726	5,539	187	187
6291	National & Other Events	2,885	-	-	2,885	-	2,885	2,885	2,885	0	0
6292	Dietary	40,330	-	-	40,330	-	40,330	40,330	40,302	28	28
6293	Refreshment and Meals	610	-	-	610	-	610	610	610	0	0
6294	Other	450	-	-	450	-	450	450	448	2	2
6302	Training (including Scholarships)	1,068	135	-	1,203	-	1,203	1,203	1,202	1	1

MR. G.V 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 2005**

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		130,610	0	0	130,610	1,720	132,330	132,330	130,992	1,338	1,338
6112	Senior Technical	2,530	625	-	3,155	-	3,155	3,155	3,155	0	0
6113	Other Technical & Craft Skill	15,315	-	-	15,315	-	15,315	15,315	14,892	423	423
6114	Clerical & Office Support	1,685	-	-	1,685	-	1,685	1,685	1,632	53	53
6115	Semi-Skilled Operatives & Unskilled	19,052	-2,154	-	16,898	-	16,898	16,898	16,888	10	10
6116	Contracted Employees	1,710	1,481	-	3,191	-	3,191	3,191	3,153	38	38
6131	Other Direct Labour Costs	2,900	1,040	-	3,940	-	3,940	3,940	3,933	7	7
6133	Benefits & Allowances	9,870	-992	-	8,878	-	8,878	8,878	8,802	76	76
6134	National Insurance	3,320	-	-	3,320	-	3,320	3,320	3,295	25	25
6221	Drugs & Medical Supplies	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	8,200	-400	-	7,800	-	7,800	7,800	7,713	87	87
6223	Office Materials & Supplies	3,000	-	-	3,000	-	3,000	3,000	2,999	1	1
6224	Print & Non-Print Material	610	-	-	610	-	610	610	599	11	11
6231	Fuel and Lubricants	7,102	-200	-	6,902	-	6,902	6,902	6,892	10	10
6242	Maintenance of Buildings	5,990	-	-	5,990	-	5,990	5,990	5,758	232	232
6243	Janitorial & Cleaning Supplies	2,170	-	-	2,170	-	2,170	2,170	2,168	2	2
6255	Maintenance of Other Infrastructure	6,000	-	-	6,000	-	6,000	6,000	5,996	4	4
6261	Local Travel & Subsistence	5,635	300	-	5,935	350	6,285	6,285	6,284	1	1
6265	Other Transport Travel & Post	9,110	2,200	-	11,310	1,370	12,680	12,680	12,650	30	30
6271	Telephone Charges	620	-	-	620	-	620	620	620	0	0
6272	Electricity Charges	9,543	-600	-	8,943	-	8,943	8,943	8,943	0	0
6273	Water Charges	280	-	-	280	-	280	280	139	141	141
6281	Security Services	3,511	-1,000	-	2,511	-	2,511	2,511	2,510	1	1
6282	Equipment Maintenance	965	-	-	965	-	965	965	961	4	4
6283	Cleaning & Extermination Services	792	-300	-	492	-	492	492	491	1	1
6284	Other	680	-	-	680	-	680	680	678	2	2
6291	National & Other Events	480	-	-	480	-	480	480	464	16	16
6292	Dietary	6,630	-	-	6,630	-	6,630	6,630	6,629	1	1
6293	Refreshment and Meals	400	-	-	400	-	400	400	399	1	1
6302	Training (including Scholarships)	510	-	-	510	-	510	510	347	163	163

MR. G.V 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 2005**

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		26,187	-2,154	0	24,033	0	24,033	24,033	24,033	0	0
6111	Administrative	1,106		-	1,106	-	1,106	1,106	1,106	0	0
6113	Other Technical & Craft Skill	446	-298	-	148	-	148	148	148	0	0
6114	Clerical & Office Support	2,785	-246	-	2,539	-	2,539	2,539	2,539	0	0
6115	Semi-Skilled Operatives & Unskilled	1,230	-15	-	1,215	-	1,215	1,215	1,215	0	0
6131	Other Direct Labour Costs	490	-23	-	467	-	467	467	467	0	0
6133	Benefits & Allowances	634	-25	-	609	-	609	609	609	0	0
6134	National Insurance	474	-47	-	427	-	427	427	427	0	0
6211	Expenses Specific to Agency	9,016	-1,000	-	8,016	-	8,016	8,016	8,016	0	0
6222	Field Material & Supplies	250		-	250	-	250	250	250	0	0
6223	Office Materials & Supplies	850		-	850	-	850	850	850	0	0
6224	Print & Non-Print Material	330		-	330	-	330	330	330	0	0
6231	Fuel and Lubricants	2,350		-	2,350	-	2,350	2,350	2,350	0	0
6241	Rental of Buildings	500	-500	-	0	-	0	0	0	0	0
6261	Local Travel & Subsistence	2,000	-50	-	1,950	-	1,950	1,950	1,950	0	0
6263	Postage Telex & Cablegram	15		-	15	-	15	15	15	0	0
6264	Vehicle Spares & Maintenance	350		-	350	-	350	350	350	0	0
6271	Telephone Charges	124	50	-	174	-	174	174	174	0	0
6281	Security Services	1,127	34	-	1,161	-	1,161	1,161	1,161	0	0
6282	Equipment Maintenance	400		-	400	-	400	400	400	0	0
6284	Other	200		-	200	-	200	200	200	0	0
6291	National & Other Events	900		-	900	-	900	900	900	0	0
6293	Refreshment and Meals	450	-34	-	416	-	416	416	416	0	0
6302	Training (including Scholarships)	160		-	160	-	160	160	160	0	0

MR. P. RAMOTAR
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**AGENCY - 78 REGION 8: POTARO / SIPARUNI
PROGRAMME - 782 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		46,375	1,003	0	47,380	0	47,380	47,380	47,379	0	0
6112	Senior Technical	629	-4	-	625	-	625	625	625	0	0
6113	Other Technical & Craft Skill	2,489	-2	-	2,487	-	2,487	2,487	2,487	0	0
6114	Clerical & Office Support	608	-229	-	381	-	381	381	381	0	0
6115	Semi-Skilled Operatives & Unskilled	2,353	-233	-	2,120	-	2,120	2,120	2,120	0	0
6131	Other Direct Labour Costs	200	-	-	200	-	200	200	200	0	0
6133	Benefits & Allowances	679	-	-	679	-	679	679	679	0	0
6134	National Insurance	412	-29	-	383	-	383	383	383	0	0
6221	Drugs & Medical Supplies	20	-	-	20	-	20	20	20	0	0
6222	Field Material & Supplies	175	-	-	175	-	175	175	175	0	0
6223	Office Materials & Supplies	300	-	-	300	-	300	300	300	0	0
6224	Print & Non-Print Material	100	-	-	100	-	100	100	100	0	0
6231	Fuel and Lubricants	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6242	Maintenance of Buildings	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6243	Janitorial & Cleaning Supplies	160	-	-	160	-	160	160	160	0	0
6251	Maintenance of Roads	9,500	-3,000	-	6,500	-	6,500	6,500	6,500	0	0
6252	Maintenance of Bridges	6,000	5,500	-	11,500	-	11,500	11,500	11,500	0	0
6253	Maintenance of Drainage & Irrigation	3,000	-500	-	2,500	-	2,500	2,500	2,500	0	0
6254	Maintenance of Sea & River Def	500	1,500	-	2,000	-	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	3,900	-1,000	-	2,900	-	2,900	2,900	2,900	0	0
6261	Local Travel & Subsistence	950	-	-	950	-	950	950	950	0	0
6264	Vehicle Spares & Maintenance	4,000	-1,000	-	3,000	-	3,000	3,000	3,000	0	0
6265	Other Transport Travel & Post	500	-	-	500	-	500	500	500	0	0
6282	Equipment Maintenance	550	-	-	550	-	550	550	550	0	0
6283	Cleaning & Extermination Services	250	-	-	250	-	250	250	250	0	0
6284	Other	100	-	-	100	-	100	100	100	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY - 78 REGION 8: POTARO / SIPARUNI
PROGRAMME - 783 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		109,184	836	0	110,019	0	110,019	110,018	110,018	1	0
6111	Administrative	5,968	2,780	-	8,748	-	8,748	8,748	8,748	0	0
6112	Senior Technical	11,657	-2,176	-	9,481	-	9,481	9,481	9,481	0	0
6113	Other Technical & Craft Skill	6,780	92	-	6,872	-	6,872	6,872	6,872	0	0
6114	Clerical & Office Support	608	-	-	608	-	608	608	608	0	0
6115	Semi-Skilled Operatives & Unskilled	20,313	-	-	20,313	-	20,313	20,313	20,313	0	0
6116	Contracted Employees	1,016	-	-	1,016	-	1,016	1,016	1,016	0	0
6131	Other Direct Labour Costs	721	140	-	861	-	861	861	861	0	0
6133	Benefits & Allowances	8,459	-	-	8,459	-	8,459	8,459	8,459	0	0
6134	National Insurance	3,521	-	-	3,521	-	3,521	3,521	3,521	0	0
6221	Drugs & Medical Supplies	175	-70	-	105	-	105	105	105	0	0
6222	Field Material & Supplies	2,000	-400	-	1,600	-	1,600	1,600	1,600	0	0
6223	Office Materials & Supplies	671	-	-	671	-	671	671	671	0	0
6224	Print & Non-Print Material	1,500	-520	-	980	-	980	980	980	0	0
6231	Fuel and Lubricants	900	-	-	900	-	900	900	900	0	0
6242	Maintenance of Buildings	9,700	2,740	-	12,440	-	12,440	12,440	12,440	0	0
6243	Janitorial & Cleaning Supplies	352	-80	-	272	-	272	272	272	0	0
6255	Maintenance of Other Infrastructure	2,500	2,670	-	5,170	-	5,170	5,170	5,170	0	0
6261	Local Travel & Subsistence	2,000	-600	-	1,400	-	1,400	1,400	1,400	0	0
6263	Postage Telex & Cablegram	150	-70	-	80	-	80	80	80	0	0
6265	Other Transport Travel & Post	4,725	-600	-	4,125	-	4,125	4,125	4,125	0	0
6271	Telephone Charges	1	-	-	1	-	1	0	0	1	0
6272	Electricity Charges	680	-620	-	60	-	60	60	60	0	0
6281	Security Services	1,552	-700	-	852	-	852	852	852	0	0
6282	Equipment Maintenance	490	-	-	490	-	490	490	490	0	0
6284	Other	300	-	-	300	-	300	300	300	0	0
6291	National & Other Events	1,170	-250	-	920	-	920	920	920	0	0
6292	Dietary	20,000	-1,500	-	18,500	-	18,500	18,500	18,500	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 2005**

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		57,451	315	0	57,765	0	57,765	57,765	57,765	0	0
6112	Senior Technical	2,502	1,779	-	4,281	-	4,281	4,281	4,281	0	0
6113	Other Technical & Craft Skill	11,917	-345	-	11,572	-	11,572	11,572	11,572	0	0
6114	Clerical & Office Support	305	-	-	305	-	305	305	305	0	0
6115	Semi-Skilled Operatives & Unskilled	4,585	-1,201	-	3,384	-	3,384	3,384	3,384	0	0
6117	Temporary Employees	363	-	-	363	-	363	363	363	0	0
6131	Other Direct Labour Costs	1,102	-103	-	999	-	999	999	999	0	0
6133	Benefits & Allowances	4,923	264	-	5,187	-	5,187	5,187	5,187	0	0
6134	National Insurance	1,571	-80	-	1,491	-	1,491	1,491	1,491	0	0
6221	Drugs & Medical Supplies	2,000	-322	-	1,678	-	1,678	1,678	1,678	0	0
6222	Field Material & Supplies	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6223	Office Materials & Supplies	1,170	-	-	1,170	-	1,170	1,170	1,170	0	0
6224	Print & Non-Print Material	250	-	-	250	-	250	250	250	0	0
6231	Fuel and Lubricants	2,050	-	-	2,050	-	2,050	2,050	2,050	0	0
6242	Maintenance of Buildings	5,000	794	-	5,794	-	5,794	5,794	5,794	0	0
6243	Janitorial & Cleaning Supplies	700	-171	-	529	-	529	529	529	0	0
6255	Maintenance of Other Infrastructure	3,000	1,925	-	4,925	-	4,925	4,925	4,925	0	0
6261	Local Travel & Subsistence	2,410	-300	-	2,110	-	2,110	2,110	2,110	0	0
6264	Vehicle Spares & Maintenance	780	-	-	780	-	780	780	780	0	0
6265	Other Transport Travel & Post	2,160	-	-	2,160	-	2,160	2,160	2,160	0	0
6271	Telephone Charges	70	-	-	70	-	70	70	70	0	0
6272	Electricity Charges	800	-	-	800	-	800	800	800	0	0
6281	Security Services	818	-	-	818	-	818	818	818	0	0
6282	Equipment Maintenance	500	-	-	500	-	500	500	500	0	0
6284	Other	200	-	-	200	-	200	200	200	0	0
6291	National & Other Events	400	-28	-	372	-	372	372	372	0	0
6292	Dietary	1,050	-	-	1,050	-	1,050	1,050	1,050	0	0
6293	Refreshment and Meals	150	-	-	150	-	150	150	150	0	0
6294	Other	4,700	-1,672	-	3,028	-	3,028	3,028	3,028	0	0
6302	Training (including Scholarships)	975	-225	-	750	-	750	750	750	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 2005**

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		49,479	0	0	49,479	0	49,479	47,833	47,833	1,646	0
6111	Administrative	2,156		-	2,156	-	2,156	1,654	1,654	502	0
6113	Other Technical & Craft Skill	2,180		-	2,180	-	2,180	2,063	2,063	117	0
6114	Clerical & Office Support	6,810	-860	-	5,950	-	5,950	5,813	5,813	137	0
6115	Semi-Skilled Operatives & Unskilled	5,544	-400	-	5,144	-	5,144	5,134	5,134	10	0
6117	Temporary Employees	90		-	90	-	90	90	90	0	0
6131	Other Direct Labour Costs	790	1,400	-	2,190	-	2,190	1,829	1,829	361	0
6133	Benefits & Allowances	2,580	-140	-	2,440	-	2,440	2,089	2,089	351	0
6134	National Insurance	1,410		-	1,410	-	1,410	1,242	1,242	168	0
6211	Expenses Specific to Agency	6,920		-	6,920	-	6,920	6,920	6,920	0	0
6221	Drugs & Medical Supplies	30		-	30	-	30	30	30	0	0
6222	Field Material & Supplies	750		-	750	-	750	750	750	0	0
6223	Office Materials & Supplies	500		-	500	-	500	500	500	0	0
6224	Print & Non-Print Material	1,210		-	1,210	-	1,210	1,210	1,210	0	0
6231	Fuel and Lubricants	3,795		-	3,795	-	3,795	3,795	3,795	0	0
6243	Janitorial & Cleaning Supplies	190		-	190	-	190	190	190	0	0
6261	Local Travel & Subsistence	4,450		-	4,450	-	4,450	4,450	4,450	0	0
6263	Postage Telex & Cablegram	125		-	125	-	125	125	125	0	0
6264	Vehicle Spares & Maintenance	1,710		-	1,710	-	1,710	1,710	1,710	0	0
6265	Other Transport Travel & Post	210		-	210	-	210	210	210	0	0
6271	Telephone Charges	550		-	550	-	550	550	550	0	0
6272	Electricity Charges	915		-	915	-	915	915	915	0	0
6281	Security Services	2,764		-	2,764	-	2,764	2,764	2,764	0	0
6282	Equipment Maintenance	300		-	300	-	300	300	300	0	0
6284	Other	820		-	820	-	820	820	820	0	0
6291	National & Other Events	220		-	220	-	220	220	220	0	0
6293	Refreshment and Meals	110		-	110	-	110	110	110	0	0
6294	Other	100		-	100	-	100	100	100	0	0
6302	Training (including Scholarships)	250		-	250	-	250	250	250	0	0
6312	Subvention to Local Authority	2,000		-	2,000	-	2,000	2,000	2,000	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 2005**

Acct. Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Contingency Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		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		7,041	0	0	7,041	0	7,041	6,792	6,792	249	0
6114	Clerical & Office Support	380	-	-	380	-	380	311	311	69	0
6115	Semi-Skilled Operatives & Unskilled	3,074	-	-	3,074	-	3,074	3,055	3,055	19	0
6131	Other Direct Labour Costs	132	-	-	132	-	132	71	71	61	0
6133	Benefits & Allowances	499	-	-	499	-	499	435	435	64	0
6134	National Insurance	312	-	-	312	-	312	275	275	37	0
6221	Drugs & Medical Supplies	270	-	-	270	-	270	270	270	0	0
6222	Field Material & Supplies	180	-	-	180	-	180	180	180	0	0
6223	Office Materials & Supplies	72	-	-	72	-	72	72	72	0	0
6224	Print & Non-Print Material	72	-	-	72	-	72	72	72	0	0
6231	Fuel and Lubricants	340	-	-	340	-	340	340	340	0	0
6243	Janitorial & Cleaning Supplies	60	-	-	60	-	60	60	60	0	0
6261	Local Travel & Subsistence	330	-	-	330	-	330	330	330	0	0
6263	Postage Telex & Cablegram	10	-	-	10	-	10	10	10	0	0
6264	Vehicle Spares & Maintenance	190	-	-	190	-	190	190	190	0	0
6271	Telephone Charges	30	-	-	30	-	30	30	30	0	0
6272	Electricity Charges	100	-	-	100	-	100	100	100	0	0
6284	Other	120	-	-	120	-	120	120	120	0	0
6291	National & Other Events	320	-	-	320	-	320	320	320	0	0
6293	Refreshment and Meals	10	-	-	10	-	10	10	10	0	0
6294	Other	40	-	-	40	-	40	40	40	0	0
6302	Training (including Scholarships)	500	-	-	500	-	500	500	500	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 2005**

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		63,579	0	20,000	83,579	0	83,579	81,241	81,241	2,338	0
6111	Administrative	-		-	0	-	0	0	0	0	0
6113	Other Technical & Craft Skill	1,423		-	1,423	-	1,423	1,423	1,423	0	0
6114	Clerical & Office Support	350		-	350	-	350	311	311	39	0
6115	Semi-Skilled Operatives & Unskilled	3,820		-	3,820	-	3,820	2,814	2,814	1,006	0
6116	Contracted Employees	1,321		-	1,321	-	1,321	1,210	1,210	111	0
6131	Other Direct Labour Costs	2,424		-	2,424	-	2,424	1,794	1,794	630	0
6133	Benefits & Allowances	939		-	939	-	939	542	542	397	0
6134	National Insurance	540		-	540	-	540	385	385	155	0
6221	Drugs & Medical Supplies	22		-	22	-	22	22	22	0	0
6222	Field Material & Supplies	210		-	210	-	210	210	210	0	0
6223	Office Materials & Supplies	40		-	40	-	40	40	40	0	0
6224	Print & Non-Print Material	100		-	100	-	100	100	100	0	0
6231	Fuel and Lubricants	5,500		-	5,500	-	5,500	5,500	5,500	0	0
6242	Maintenance of Buildings	5,500		-	5,500	-	5,500	5,500	5,500	0	0
6243	Janitorial & Cleaning Supplies	185		-	185	-	185	185	185	0	0
6251	Maintenance of Roads	7,481		-	7,481	-	7,481	7,481	7,481	0	0
6252	Maintenance of Bridges	6,119		-	6,119	-	6,119	6,119	6,119	0	0
6255	Maintenance of Other Infrastructure	2,250		-	2,250	-	2,250	2,250	2,250	0	0
6261	Local Travel & Subsistence	1,660		-	1,660	-	1,660	1,660	1,660	0	0
6264	Vehicle Spares & Maintenance	4,000		-	4,000	-	4,000	4,000	4,000	0	0
6271	Telephone Charges	21		-	21	-	21	21	21	0	0
6272	Electricity Charges	80		-	80	-	80	80	80	0	0
6281	Security Services	379		-	379	-	379	379	379	0	0
6284	Other	600		-	600	-	600	600	600	0	0
6293	Refreshment and Meals	15		-	15	-	15	15	15	0	0
6294	Other	100		-	100	-	100	100	100	0	0
6321	Subsidies & Contributions to Local Org	18,500		20,000	38,500	-	38,500	38,500	38,500	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 79 REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME - 794 EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	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		241,051	0	800	241,851	0	241,851	241,851	241,851	0	0
6111	Administrative	33,160	-	-	33,160	-	33,160	33,160	33,160	0	0
6112	Senior Technical	38,910	-	-	38,910	-	38,910	38,910	38,910	0	0
6113	Other Technical & Craft Skill	16,984	8,500	-	25,484	-	25,484	25,484	25,484	0	0
6114	Clerical & Office Support	1,310	-	-	1,310	-	1,310	1,310	1,310	0	0
6115	Semi-Skilled Operatives & Unskilled	60,580	-8,500	-	52,080	-	52,080	52,080	52,080	0	0
6117	Temporary Employees	120	-	-	120	-	120	120	120	0	0
6131	Other Direct Labour Costs	3,390	-900	-	2,490	-	2,490	2,490	2,490	0	0
6133	Benefits & Allowances	22,550	900	-	23,450	-	23,450	23,450	23,450	0	0
6134	National Insurance	11,520	-	-	11,520	-	11,520	11,520	11,520	0	0
6221	Drugs & Medical Supplies	320	-	-	320	-	320	320	320	0	0
6222	Field Material & Supplies	3,518	-	-	3,518	-	3,518	3,518	3,518	0	0
6223	Office Materials & Supplies	1,986	-	-	1,986	-	1,986	1,986	1,986	0	0
6224	Print & Non-Print Material	1,828	-	-	1,828	-	1,828	1,828	1,828	0	0
6231	Fuel and Lubricants	5,090	-	-	5,090	-	5,090	5,090	5,090	0	0
6242	Maintenance of Buildings	14,700	-	-	14,700	-	14,700	14,700	14,700	0	0
6243	Janitorial & Cleaning Supplies	729	-	-	729	-	729	729	729	0	0
6255	Maintenance of Other Infrastructure	3,790	-	-	3,790	-	3,790	3,790	3,790	0	0
6261	Local Travel & Subsistence	3,473	-	-	3,473	-	3,473	3,473	3,473	0	0
6263	Postage Telex & Cablegram	182	-	-	182	-	182	182	182	0	0
6264	Vehicle Spares & Maintenance	1,097	-	-	1,097	-	1,097	1,097	1,097	0	0
6265	Other Transport Travel & Post	770	-	-	770	-	770	770	770	0	0
6271	Telephone Charges	220	-	-	220	-	220	220	220	0	0
6272	Electricity Charges	824	-	800	1,624	-	1,624	1,624	1,624	0	0
6281	Security Services	1,135	-	-	1,135	-	1,135	1,135	1,135	0	0
6282	Equipment Maintenance	318	-	-	318	-	318	318	318	0	0
6283	Cleaning & Extermination Services	135	-	-	135	-	135	135	135	0	0
6284	Other	1,290	-	-	1,290	-	1,290	1,290	1,290	0	0
6291	National & Other Events	1,050	-	-	1,050	-	1,050	1,050	1,050	0	0
6292	Dietary	9,452	-	-	9,452	-	9,452	9,452	9,452	0	0
6293	Refreshment and Meals	220	-	-	220	-	220	220	220	0	0
6294	Other	50	-	-	50	-	50	50	50	0	0
6302	Training (including Scholarships)	350	-	-	350	-	350	350	350	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 2005**

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		91,432	0	0	91,432	0	91,432	90,522	90,522	910	0
6112	Senior Technical	4,190	-450	-	3,740	-	3,740	3,648	3,648	92	0
6113	Other Technical & Craft Skill	22,710	-	-	22,710	-	22,710	22,710	22,710	0	0
6114	Clerical & Office Support	1,410	-	-	1,410	-	1,410	1,410	1,410	0	0
6115	Semi-Skilled Operatives & Unskilled	9,650	-350	-	9,300	-	9,300	9,112	9,112	188	0
6116	Contracted Employees	-	815	-	815	-	815	815	815	0	0
6131	Other Direct Labour Costs	1,740	-	-	1,740	-	1,740	1,740	1,740	0	0
6133	Benefits & Allowances	9,380	-15	-	9,365	-	9,365	8,742	8,742	623	0
6134	National Insurance	2,950	-	-	2,950	-	2,950	2,943	2,943	7	0
6221	Drugs & Medical Supplies	500	-	-	500	-	500	500	500	0	0
6222	Field Material & Supplies	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
6223	Office Materials & Supplies	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6224	Print & Non-Print Material	790	-	-	790	-	790	790	790	0	0
6231	Fuel and Lubricants	7,440	-	-	7,440	-	7,440	7,440	7,440	0	0
6242	Maintenance of Buildings	6,442	-	-	6,442	-	6,442	6,442	6,442	0	0
6243	Janitorial & Cleaning Supplies	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
6255	Maintenance of Other Infrastructure	1,300	-	-	1,300	-	1,300	1,300	1,300	0	0
6261	Local Travel & Subsistence	4,900	-	-	4,900	-	4,900	4,900	4,900	0	0
6263	Postage Telex & Cablegram	120	-	-	120	-	120	120	120	0	0
6264	Vehicle Spares & Maintenance	3,500	-	-	3,500	-	3,500	3,500	3,500	0	0
6265	Other Transport Travel & Post	1,050	-	-	1,050	-	1,050	1,050	1,050	0	0
6271	Telephone Charges	230	-	-	230	-	230	230	230	0	0
6272	Electricity Charges	640	-	-	640	-	640	640	640	0	0
6282	Equipment Maintenance	200	-	-	200	-	200	200	200	0	0
6283	Cleaning & Extermination Services	120	-	-	120	-	120	120	120	0	0
6284	Other	750	-	-	750	-	750	750	750	0	0
6291	National & Other Events	390	-	-	390	-	390	390	390	0	0
6292	Dietary	3,300	-	-	3,300	-	3,300	3,300	3,300	0	0
6293	Refreshment and Meals	30	-	-	30	-	30	30	30	0	0
6294	Other	2,100	-	-	2,100	-	2,100	2,100	2,100	0	0
6302	Training (including Scholarships)	700	-	-	700	-	700	700	700	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 2005**

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		68,902	0	0	68,902	0	68,902	68,902	68,373	529	529
6111	Administrative	3,803	-16	-	3,787	-	3,787	3,787	3,699	88	88
6113	Other Technical & Craft Skill	2,612	96	-	2,708	-	2,708	2,708	2,708	0	0
6114	Clerical & Office Support	11,088	-96	-	10,992	-	10,992	10,992	10,992	0	0
6115	Semi-Skilled Operatives & Unskilled	6,305	-	-	6,305	-	6,305	6,305	6,305	0	0
6131	Other Direct Labour Costs	2,550	16	-	2,566	-	2,566	2,566	2,566	0	0
6133	Benefits & Allowances	3,890	-	-	3,890	-	3,890	3,890	3,567	323	323
6134	National Insurance	2,030	-	-	2,030	-	2,030	2,030	1,977	53	53
6211	Expenses Specific to Agency	5,500	-	-	5,500	-	5,500	5,500	5,500	0	0
6221	Drugs & Medical Supplies	120	-	-	120	-	120	120	120	0	0
6222	Field Material & Supplies	230	-	-	230	-	230	230	230	0	0
6223	Office Materials & Supplies	2,200	-	-	2,200	-	2,200	2,200	2,200	0	0
6224	Print & Non-Print Material	450	-	-	450	-	450	450	450	0	0
6231	Fuel and Lubricants	680	300	-	980	-	980	980	980	0	0
6243	Janitorial & Cleaning Supplies	350	-	-	350	-	350	350	350	0	0
6261	Local Travel & Subsistence	2,147	-100	-	2,047	-	2,047	2,047	2,047	0	0
6263	Postage Telex & Cablegram	7	-	-	7	-	7	7	5	2	2
6264	Vehicle Spares & Maintenance	200	100	-	300	-	300	300	299	1	1
6265	Other Transport Travel & Post	400	-	-	400	-	400	400	400	0	0
6271	Telephone Charges	190	90	-	280	-	280	280	280	0	0
6272	Electricity Charges	625	-	-	625	-	625	625	625	0	0
6273	Water Charges	150	-	-	150	-	150	150	150	0	0
6281	Security Services	9,000	-150	-	8,850	-	8,850	8,850	8,846	4	4
6282	Equipment Maintenance	440	150	-	590	-	590	590	590	0	0
6283	Cleaning & Extermination Services	125	-	-	125	-	125	125	125	0	0
6284	Other	1,460	180	-	1,640	-	1,640	1,640	1,640	0	0
6291	National & Other Events	2,100	-670	-	1,430	-	1,430	1,430	1,430	0	0
6293	Refreshment and Meals	530	100	-	630	-	630	630	630	0	0
6302	Training (including Scholarships)	520	-	-	520	-	520	520	520	0	0
6311	Rates and Taxes	200	-	-	200	-	200	200	143	57	57
6312	Subvention to Local Authority	9,000	-	-	9,000	-	9,000	9,000	9,000	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 2005**

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		61,703	-3,915	0	57,788	0	57,788	57,788	57,648	140	140
6112	Senior Technical	760		-	760	-	760	760	760	0	0
6113	Other Technical & Craft Skill	1,662		-	1,662	-	1,662	1,662	1,662	0	0
6115	Semi-Skilled Operatives & Unskilled	1,200		-	1,200	-	1,200	1,200	1,200	0	0
6131	Other Direct Labour Costs	366	-30	-	336	-	336	336	249	87	87
6133	Benefits & Allowances	452		-	452	-	452	452	418	34	34
6134	National Insurance	280	30	-	310	-	310	310	301	9	9
6221	Drugs & Medical Supplies	21		-	21	-	21	21	21	0	0
6222	Field Material & Supplies	115		-	115	-	115	115	115	0	0
6223	Office Materials & Supplies	500		-	500	-	500	500	500	0	0
6224	Print & Non-Print Material	386		-	386	-	386	386	386	0	0
6231	Fuel and Lubricants	3,824		-	3,824	-	3,824	3,824	3,823	1	1
6242	Maintenance of Buildings	5,275		-	5,275	-	5,275	5,275	5,274	1	1
6243	Janitorial & Cleaning Supplies	320		-	320	-	320	320	320	0	0
6251	Maintenance of Roads	16,500		-	16,500	-	16,500	16,500	16,500	0	0
6253	Maintenance of Drainage & Irrigation	6,760		-	6,760	-	6,760	6,760	6,760	0	0
6255	Maintenance of Other Infrastructure	5,700		-	5,700	-	5,700	5,700	5,700	0	0
6261	Local Travel & Subsistence	395		-	395	-	395	395	395	0	0
6263	Postage Telex & Cablegram	7		-	7	-	7	7	7	0	0
6264	Vehicle Spares & Maintenance	2,730		-	2,730	-	2,730	2,730	2,730	0	0
6265	Other Transport Travel & Post	220		-	220	-	220	220	220	0	0
6271	Telephone Charges	1,020	700	-	1,720	-	1,720	1,720	1,720	0	0
6272	Electricity Charges	1,354		-	1,354	-	1,354	1,354	1,354	0	0
6273	Water Charges	500		-	500	-	500	500	500	0	0
6281	Security Services	10,500	-4,615	-	5,885	-	5,885	5,885	5,877	8	8
6282	Equipment Maintenance	210	65	-	275	-	275	275	275	0	0
6283	Cleaning & Extermination Services	300		-	300	-	300	300	300	0	0
6293	Refreshment and Meals	66		-	66	-	66	66	66	0	0
6302	Training (including Scholarships)	280	-65	-	215	-	215	215	215	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 2005**

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		723,319	3,915	0	727,234	0	727,234	729,363	711,382	15,852	17,981
6111	Administrative	120,000	23,898	-	143,898	-	143,898	143,898	143,704	194	194
6112	Senior Technical	195,000	-1,938	-	193,062	-	193,062	193,062	184,811	8,251	8,251
6113	Other Technical & Craft Skill	91,200	-12,202	-	78,998	-	78,998	78,998	75,379	3,619	3,619
6114	Clerical & Office Support	3,472	114	-	3,586	-	3,586	3,586	3,586	0	0
6115	Semi-Skilled Operatives & Unskilled	63,000	-10,250	-	52,750	-	52,750	52,750	52,750	0	0
6117	Temporary Employees	-	338	-	338	-	338	338	276	62	62
6131	Other Direct Labour Costs	9,080	-2,129	-	6,951	-	6,951	9,080	4,000	2,951	5,080
6133	Benefits & Allowances	57,000	2,169	-	59,169	-	59,169	59,169	59,121	48	47
6134	National Insurance	34,000	-	-	34,000	-	34,000	34,000	33,288	712	712
6221	Drugs & Medical Supplies	750	-	-	750	-	750	750	750	0	0
6222	Field Material & Supplies	15,750	650	-	16,400	-	16,400	16,400	16,400	0	0
6223	Office Materials & Supplies	5,550	450	-	6,000	-	6,000	6,000	6,000	0	0
6224	Print & Non-Print Material	4,800	-500	-	4,300	-	4,300	4,300	4,300	0	0
6231	Fuel and Lubricants	1,300	526	-	1,826	-	1,826	1,826	1,825	1	1
6241	Rental of Buildings	780	-	-	780	-	780	780	780	0	0
6242	Maintenance of Buildings	31,000	1,350	-	32,350	-	32,350	32,350	32,350	0	0
6243	Janitorial & Cleaning Supplies	2,750	654	-	3,404	-	3,404	3,404	3,404	0	0
6255	Maintenance of Other Infrastructure	12,000	1,200	-	13,200	-	13,200	13,200	13,200	0	0
6261	Local Travel & Subsistence	2,700	-800	-	1,900	-	1,900	1,900	1,900	0	0
6264	Vehicle Spares & Maintenance	1,350	-	-	1,350	-	1,350	1,350	1,349	1	1
6265	Other Transport Travel & Post	700	300	-	1,000	-	1,000	1,000	1,000	0	0
6271	Telephone Charges	950	-	-	950	-	950	950	950	0	0
6272	Electricity Charges	1,680	-	-	1,680	-	1,680	1,680	1,680	0	0
6273	Water Charges	1,666	-	-	1,666	-	1,666	1,666	1,666	0	0
6281	Security Services	46,000	4,041	-	50,041	-	50,041	50,041	50,038	3	3
6282	Equipment Maintenance	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6283	Cleaning & Extermination Services	2,071	600	-	2,671	-	2,671	2,671	2,671	0	0
6284	Other	1,740	500	-	2,240	-	2,240	2,240	2,240	0	0
6291	National & Other Events	1,700	700	-	2,400	-	2,400	2,400	2,400	0	0
6292	Dietary	9,225	-5,408	-	3,817	-	3,817	3,817	3,817	0	0
6293	Refreshment and Meals	1,125	-	-	1,125	-	1,125	1,125	1,125	0	0
6294	Other	1,980	352	-	2,332	-	2,332	2,332	2,322	10	10
6302	Training (including Scholarships)	2,000	-700	-	1,300	-	1,300	1,300	1,300	0	0

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 2005**

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		122,978	0	0	122,978	0	122,978	122,978	118,362	4,616	4,616
6112	Senior Technical	10,100		-	10,100	-	10,100	10,100	8,533	1,567	1,567
6113	Other Technical & Craft Skill	20,400		-	20,400	-	20,400	20,400	20,400	0	0
6114	Clerical & Office Support	1,280		-	1,280	-	1,280	1,280	1,064	216	216
6115	Semi-Skilled Operatives & Unskilled	7,592		-	7,592	-	7,592	7,592	7,592	0	0
6116	Contracted Employees	3,200		-	3,200	-	3,200	3,200	2,721	479	479
6131	Other Direct Labour Costs	1,540		-	1,540	-	1,540	1,166	1,166	374	374
6133	Benefits & Allowances	11,500		-	11,500	-	11,500	11,500	9,695	1,805	1,805
6134	National Insurance	2,850		-	2,850	-	2,850	2,850	2,689	161	161
6221	Drugs & Medical Supplies	5,000		-	5,000	-	5,000	5,000	5,000	0	0
6222	Field Material & Supplies	7,240	-117	-	7,123	-	7,123	7,123	7,123	0	0
6223	Office Materials & Supplies	5,600	-286	-	5,314	-	5,314	5,314	5,314	0	0
6224	Print & Non-Print Material	1,200		-	1,200	-	1,200	1,200	1,200	0	0
6231	Fuel and Lubricants	3,266		-	3,266	-	3,266	3,266	3,266	0	0
6242	Maintenance of Buildings	13,300		-	13,300	-	13,300	13,300	13,300	0	0
6243	Janitorial & Cleaning Supplies	2,500		-	2,500	-	2,500	2,500	2,500	0	0
6255	Maintenance of Other Infrastructure	8,900		-	8,900	-	8,900	8,900	8,900	0	0
6261	Local Travel & Subsistence	2,500	-563	-	1,937	-	1,937	1,937	1,936	1	1
6264	Vehicle Spares & Maintenance	1,100		-	1,100	-	1,100	1,100	1,096	4	4
6265	Other Transport Travel & Post	300	286	-	586	-	586	586	586	0	0
6271	Telephone Charges	380		-	380	-	380	380	380	0	0
6272	Electricity Charges	382		-	382	-	382	382	382	0	0
6273	Water Charges	250		-	250	-	250	250	250	0	0
6281	Security Services	9,600		-	9,600	-	9,600	9,600	9,600	0	0
6282	Equipment Maintenance	390		-	390	-	390	390	390	0	0
6283	Cleaning & Extermination Services	155		-	155	-	155	155	153	2	2
6284	Other	250		-	250	-	250	250	248	2	2
6291	National & Other Events	158		-	158	-	158	158	158	0	0
6293	Refreshment and Meals	445		-	445	-	445	445	445	0	0
6302	Training (including Scholarships)	1,600	680	-	2,280	-	2,280	2,280	2,277	3	3

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY - 01 OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		320,128	0	140,306	460,434	1,200	461,634	457,265	457,265	4,369	0
12002	Office & Residence of the President	24,000	0	0	24,000	0	24,000	23,427	23,427	573	0
1200200	Office & Residence of President	24,000		-	24,000	-	24,000	23,427	23,427	573	0
17001	Minor Works	50,000	0	0	50,000	0	50,000	49,987	49,987	13	0
1700100	Minor Works	50,000		-	50,000	-	50,000	49,987	49,987	13	0
24001	Land Transport	6,600	0	2,306	8,906	0	8,906	8,324	8,324	582	0
2400100	Land Transport	6,600		2,306	8,906	-	8,906	8,324	8,324	582	0
25001	Purchase of Equipment	12,500	0	0	12,500	1,200	13,700	13,699	13,699	1	0
2500100	Purchase of Equipment	12,500		-	12,500	1,200	13,700	13,699	13,699	1	0
33001	Geodetic Surveys	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
3300100	Geodetic Surveys	6,500		-	6,500	-	6,500	6,500	6,500	0	0
33002	National Land Registration	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
330020	National Land Registration	30,000		-	30,000	-	30,000	30,000	30,000	0	0
33003	Lands and Surveys	29,950	0	0	29,950	0	29,950	29,950	29,950	0	0
330030	Lands and Surveys	29,950		-	29,950	-	29,950	29,950	29,950	0	0
34002	GO-INVEST	3,678	0	0	3,678	0	3,678	3,678	3,678	0	0
3400200	GO-INVEST	3,678		-	3,678	-	3,678	3,678	3,678	0	0
34003	Environmental Protection Agency	4,000	0	0	4,000	0	4,000	800	800	3,200	0
3400300	Environmental Protection Agency	4,000		-	4,000	-	4,000	800	800	3,200	0
34006	National Parks Commission	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
3400600	National Parks Commission	4,000		-	4,000	-	4,000	4,000	4,000	0	0
34007	Government Information Agency	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
3400700	Government Information Agency	5,000		-	5,000	-	5,000	5,000	5,000	0	0
34008	Guyana Energy Authority	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
3400800	Guyana Energy Agency	2,900		-	2,900	-	2,900	2,900	2,900	0	0
34009	Public Management Modernisation Project	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
	Public Management Modernisation Project	16,000		-	16,000	-	16,000	16,000	16,000	0	0
44016	PSTAC	100,000	0	108,000	208,000	0	208,000	208,000	208,000	0	0
401600	PSTAC	100,000		108,000	208,000	-	208,000	208,000	208,000	0	0
45021	National Communication Network	25,000	0	30,000	55,000	0	55,000	55,000	55,000	0	0
	National Communication Network	25,000		30,000	55,000	-	55,000	55,000	55,000	0	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY - 03 MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		10,432,368	0	508,628	10,940,996	0	10,940,996	9,684,848	9,677,856	1,263,140	6,992
12022	Buildings	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
1202200	Buildings	2,000		-	2,000	-	2,000	1,999	1,999	1	0
19004	Basic Needs Trust Fund - 5	605,000	0	40,000	645,000	0	645,000	645,000	645,000	0	0
1900400	Basic Needs Trust Fund5	605,000		40,000	645,000	-	645,000	645,000	645,000	0	0
19019	Towns Development	174,322	0	0	174,322	0	174,322	14,842	14,842	159,480	0
1901900	Towns Development	174,322		-	174,322	-	174,322	14,842	14,842	159,480	0
24013	Land Transport Vehicle	6,700	0	5,200	11,900	0	11,900	10,709	10,709	1,191	0
2401300	Land Transport Vehicle	6,700		5,200	11,900	-	11,900	10,709	10,709	1,191	0
25023	Equipment	6,000	0	0	6,000	0	6,000	5,972	5,972	28	0
2502300	Equipment	6,000		-	6,000	-	6,000	5,972	5,972	28	0
26012	Statistical Bureau	88,000	0	0	88,000	0	88,000	72,050	72,050	15,950	0
2601200	Statistical Bureau	88,000		-	88,000	-	88,000	72,050	72,050	15,950	0
44005	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
4400500	Student Loan Fund	450,000		-	450,000	-	450,000	450,000	450,000	0	0
44007	Poverty Programme	516,646	0	0	516,646	0	516,646	516,646	511,658	4,988	4,988
4400700	Poverty Programme	516,646		-	516,646	-	516,646	516,646	511,658	4,988	4,988
44013	Institutional Strengthening	15,000	0	0	15,000	0	15,000	7,577	7,534	7,466	43
4401300	Institutional Strength	15,000		-	15,000	-	15,000	7,577	7,534	7,466	43
44014	Public Sector Investment	56,000	0	0	56,000	0	56,000	49,512	49,512	6,488	0
4401400	Public Sector Investment	56,000		-	56,000	-	56,000	49,512	49,512	6,488	0
44015	Fiscal & Financial Management Programme	340,000	0	65,385	405,385	0	405,385	389,442	389,442	15,943	0
4401502	Investment Component	340,000		65,385	405,385	-	405,385	389,442	389,442	15,943	0
45003	C.D.B	126,000	0	0	126,000	0	126,000	44,946	43,586	82,414	1,360
4500300	C.D.B.	126,000		-	126,000	-	126,000	44,946	43,586	82,414	1,360
45004	IBRD/IDA	0	0	64,301	64,301	0	64,301	64,300	64,300	1	0
4500400	IBRD/IDA	-		64,301	64,301	-	64,301	64,300	64,300	1	0
45005	Inter American Investment Corp	22,000	0	0	22,000	0	22,000	21,170	21,170	830	0
4500500	Inter American Investment	22,000		-	22,000	-	22,000	21,170	21,170	830	0
45006	I.A.D.B	25,200	0	0	25,200	0	25,200	8,095	8,095	17,105	0
4500600	I.A.D.B.	25,200		-	25,200	-	25,200	8,095	8,095	17,105	0

**AGENCY - 03 MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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
45007	NGO/Private Sect/Support Programme	4,500	0	0	4,500	0	4,500	3,503	3,502	998	1
4500700	NGO/Private Sector/Support Programme	4,500		-	4,500	-	4,500	3,503	3,502	998	1
45008	Guyana Revenue Authority	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
4500800	Guyana Revenue Authority	75,000		-	75,000	-	75,000	75,000	75,000	0	0
45009	Guyana Sugar Corporation	7,655,000	0	0	7,655,000	0	7,655,000	6,706,000	6,706,000	949,000	0
4500900	Guyana Sugar Corporation	7,655,000		-	7,655,000	-	7,655,000	6,706,000	6,706,000	949,000	0
45011	Youth Initiative Programme	15,000	0	0	15,000	0	15,000	14,343	13,743	1,257	600
4501100	Youth Initiative Programme	15,000		-	15,000	-	15,000	14,343	13,743	1,257	600
45013	Linden Economic Advancement Programme	250,000	0	333,742	583,742	0	583,742	583,742	583,742	0	0
4501300	Linden Eco Advance Programme	250,000		333,742	583,742	-	583,742	583,742	583,742	0	0

DR. A. SINGH
HEAD OF BUDGET AGENCY

**AGENCY - 04 MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		21,930	0	0	21,930	0	21,930	21,909	21,909	21	0
12005	Buildings	3,930	0	0	3,930	0	3,930	3,927	3,927	3	0
1200500	Buildings	3,930		-	3,930	-	3,930	3,927	3,927	3	0
24003	Land Transport	12,000	0	0	12,000	0	12,000	11,990	11,990	10	0
2400300	Land Transport	12,000		-	12,000	-	12,000	11,990	11,990	10	0
25011	Office Equipment & Furniture	6,000	0	0	6,000	0	6,000	5,992	5,992	8	0
2501100	Office Equipment & Furniture	6,000		-	6,000	-	6,000	5,992	5,992	8	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY - 07 PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		45,000	0	0	45,000	4,143	49,143	49,143	49,143	0	0
25005	Parliament Building	45,000	0	0	45,000	4,143	49,143	49,143	49,143	0	0
2500500	Parliament Building	45,000		-	45,000	4,143	49,143	49,143	49,143	0	0

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**AGENCY - 08 OFFICE OF THE AUDITOR GENERAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		50,925	0	0	50,925	0	50,925	47,085	47,085	3,840	0
12004	Buildings	625	0	0	625	0	625	598	598	27	0
1200400	Buildings	625		-	625	-	625	598	598	27	0
24002	Land Transport	5,000	0	0	5,000	0	5,000	4,775	4,775	225	0
2400200	Land Transport	5,000		-	5,000	-	5,000	4,775	4,775	225	0
25003	Office Equipment & Furniture	1,800	0	0	1,800	0	1,800	1,784	1,784	16	0
2500300	Office Equipment & Furniture	1,800		-	1,800	-	1,800	1,784	1,784	16	0
44010	Institutional Strengthening	43,500	0	0	43,500	0	43,500	39,928	39,928	3,572	0
	Institutional Strengthening	43,500		-	43,500	-	43,500	39,928	39,928	3,572	0

MS. D. ELLIS
HEAD OF BUDGET AGENCY

**AGENCY - 09 PUBLIC & POLICE SERVICE COMMISSION
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		1,000	0	0	1,000	0	1,000	600	600	400	0
25004	Public Service Commission	1,000	0	0	1,000	0	1,000	600	600	400	0
2500400	Public Service Commission	1,000		-	1,000	-	1,000	600	600	400	0

MR. J. GEER
 HEAD OF BUDGET AGENCY

**AGENCY - 10 TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		3,178	0	0	3,178	0	3,178	3,177	3,177	1	0
25008	Teaching Service Commission	3,178	0	0	3,178	0	3,178	3,177	3,177	1	0
2500800	Teaching Service Commission	3,178		-	3,178	-	3,178	3,177	3,177	1	0

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

**AGENCY - 11 ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		50,000	0	286,617	336,617	0	336,617	321,639	321,639	14,978	0
25010	Guyana Elections Commission	50,000	0	286,617	336,617	0	336,617	321,639	321,639	14,978	0
2501000	Guyana Elections Commission	50,000		286,617	336,617	-	336,617	321,639	321,639	14,978	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 2005**

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		1,192,400	0	0	1,192,400	0	1,192,400	727,930	723,714	468,686	4,216
19005	Urban Development Programme	784,000	0	0	784,000	0	784,000	351,583	351,583	432,417	0
1900501	Administration	55,000	6,300	-	61,300	-	61,300	61,270	61,270	30	0
1900502	Civil Works	570,000	-29,300	-	540,700	-	540,700	194,873	194,873	345,827	0
1900503	Consultancy	100,000	23,000	-	123,000	-	123,000	60,750	60,750	62,250	0
1900505	Design & Supervision	50,000		-	50,000	-	50,000	30,163	30,163	19,837	0
1900506	Equipment & Vehicles	9,000		-	9,000	-	9,000	4,527	4,527	4,473	0
19006	Infrastructure Development	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
1900600	Infrastructure Develop	9,000		-	9,000	-	9,000	9,000	9,000	0	0
19007	Project Development & Assistance	270,000	0	0	270,000	0	270,000	269,998	265,782	4,218	4,216
1900700	Project Development & Assistance	270,000		-	270,000	-	270,000	269,998	265,782	4,218	4,216
2400	Land Transport	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
2400100	Land Transport	5,200		-	5,200	-	5,200	5,200	5,200	0	0
26013	Power Generation	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2601300	Power Generation	3,000		-	3,000	-	3,000	3,000	3,000	0	0
3500	Office Furniture & Equipment	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
3500100	Office Furniture & Equipment	1,200		-	1,200	-	1,200	1,200	1,200	0	0
36001	Solid Waste Disposal Programme	120,000	0	0	120,000	0	120,000	87,949	87,949	32,051	0
3600100	Solid Waste Disposal Programme	120,000		-	120,000	-	120,000	87,949	87,949	32,0 1	0

MR. G. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY - 14 PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		8,300	0	0	8,300	0	8,300	8,190	8,182	118	8
12073	Buildings	5,700	0	0	5,700	0	5,700	5,677	5,677	23	0
1207300	Buildings	5,700		-	5,700	-	5,700	5,677	5,677	23	0
24029	Land Transport	1,000	0	0	1,000	0	1,000	954	954	46	0
2402900	Land Transport	1,000		-	1,000	-	1,000	954	954	46	0
25062	Office Furniture & Equipment	1,600	0	0	1,600	0	1,600	1,559	1,551	49	8
2506200	Office Furniture & Equipment	1,600		-	1,600	-	1,600	1,559	1,551	49	8

MR. G. CHASE
HEAD OF BUDGET AGENCY

**AGENCY - 15 MINISTRY OF FOREIGN TRADE & INTERNATIONAL COOPERATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		2,350	0	0	2,350	0	2,350	1,500	1,500	850	0
25063	Office Equipment & Furniture	2,350	0	0	2,350	0	2,350	1,500	1,500	850	0
2506300	Office Equipment & Furniture	2,350		-	2,350	-	2,350	1,500	1,500	850	0

MR. J. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY - 16 MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		90,043	0	0	90,043	0	90,043	87,559	87,248	2,795	311
14001	Amerindian Development Fund	62,543	0	0	62,543	0	62,543	62,486	62,175	368	311
1400100	Amerindian Development Fund	62,543		-	62,543	-	62,543	62,486	62,175	368	311
24030	Water Transport - Amerindian Affairs	14,000	0	0	14,000	0	14,000	13,966	13,966	34	0
2403000	Water Transport - Amerindian Affairs	14,000		-	14,000	-	14,000	13,966	13,966	34	0
24031	Land Transport	13,000	0	0	13,000	0	13,000	10,607	10,607	2,393	0
	Land Transport	13,000		-	13,000	-	13,000	10,607	10,607	2,393	0
25064	Office Furniture & Equipment	500	0	0	500	0	500	500	500	0	0
2506400	Office Furniture & Equipment	500		-	500	-	500	500	500	0	0

MR. M. HARICHARAN
HEAD OF BUDGET AGENCY

**AGENCY - 21 MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		2,107,930	0	1,025,501	3,133,431	423,861	3,557,292	2,573,658	2,569,020	988,272	4,638
12011	Aquaculture Development	1,000	0	0	1,000	0	1,000	986	986	14	0
1201100	Aquaculture Development	1,000		-	1,000	-	1,000	986	986	14	0
13001	Agri. Sector / Support Programmer	0	0	0	0	0	0	0	0	0	0
1300100	Agri Sector / Supp Programme	-		-	0	-	0	0	0	0	0
13002	Rehab of Drainage & Irrigation Areas	540,000	0	0	540,000	423,861	963,861	925,134	920,496	43,365	4,638
1300200	Rehabilitation of D & I Areas	540,000		-	540,000	423,861	963,861	925,134	920,496	43,365	4,638
13006	Civil Works	90,000	0	65,000	155,000	0	155,000	155,000	155,000	0	0
1300600	Civil Works	90,000		65,000	155,000	-	155,000	155,000	155,000	0	0
13012	Agri. Support Service Project	360,000	0	0	360,000	0	360,000	142,789	142,789	217,211	0
1301200	Agri Support Service Project	360,000		-	360,000	-	360,000	142,789	142,789	217,211	0
13013	Emergency Response Program	0	0	952,001	952,001	0	952,001	946,174	946,174	5,827	0
13013	Emergency Response Program	-	0	952,001	952,001	0	952,001	946,174	946,174	5,827	0
17003	National Agricultural Research Institute	19,000	0	0	19,000	0	19,000	17,200	17,200	1,800	0
1700300	N.A.R.I.	19,000		-	19,000	-	19,000	17,200	17,200	1,800	0
17004	Guyana School of Agriculture	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1700400	Guyana School of Agriculture	5,000		-	5,000	-	5,000	5,000	5,000	0	0
17005	National Dairy Development Programme	3,280	0	8,500	11,780	0	11,780	11,780	11,780	0	0
1700500	National Dairy Development Programme	3,280		8,500	11,780	-	11,780	11,780	11,780	0	0
17007	Extension Services	2,500	0	0	2,500	0	2,500	2,222	2,222	278	0
1700700	Extension Services	2,500		-	2,500	-	2,500	2,222	2,222	278	0
17008	Rural Support Project	799,900	0	0	799,900	0	799,900	337,472	337,472	462,428	0
1700801	Administration & Management	60,377		-	60,377	-	60,377	31,022	31,022	29,355	0
1700802	Civil Works - D & I	248,863		-	248,863	-	248,863	32,152	32,152	216,711	0
1700803	Civil Works-Other Infrastructure	300,703		-	300,703	-	300,703	186,691	186,691	114,012	0
1700804	Community Initiatives	6,425		-	6,425	-	6,425	1,178	1,178	5,247	0
1700805	Credit Services	134,674		-	134,674	-	134,674	56,674	56,674	78,000	0
1700807	Tech Support / Socio Economic Studies	48,858		-	48,858	-	48,858	29,755	29,755	19,103	0
17009	Agriculture Development	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
1700900	Agricultural Develop.	6,000		-	6,000	-	6,000	6,000	6,000	0	0
21001	Hydrometeorology	63,000	0	0	63,000	0	63,000	3,937	3,937	59,063	0
2100100	Hydrometeorology	63,000		-	63,000	-	63,000	3,937	3,937	59,063	0

**AGENCY - 21 MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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
24009	Land Transport	5,000	0	0	5,000	0	5,000	1,217	1,217	3,783	0
2400900	Land Transport	5,000		-	5,000	-	5,000	1,217	1,217	3,783	0
25013	Project Evaluation & Equipment	1,400	0	0	1,400	0	1,400	1,069	1,069	331	0
2501300	Project Evaluation & Equipment	1,400		-	1,400	-	1,400	1,069	1,069	331	0
33007	Intermediate Savannahs- Agri. Project	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
3300700	Intermediate Savannahs- Agri. Project	1,850		-	1,850	-	1,850	1,850	1,850	0	
33008	New Guyana Marketing Corporation	4,000	0	0	4,000	0	4,000	0	0	4,000	0
3300800	New Guyana Marketing Corporation	4,000		-	4,000	-	4,000	0	0	4,000	0
33009	Rice Competitive Programme	200,000	0	0	200,000	0	200,000	9,828	9,828	190,172	0
	Rice Competitive Programme	200,000		-	200,000	-	200,000	9,828	9,828	190,172	0
47001	General Administration	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
4700100	General Administration	6,000		-	6,000	-	6,000	6,000	6,000	0	

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

**AGENCY - 23 MINISTRY OF TOURISM, COMMERCE & INDUSTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		31,900	0	0	31,900	0	31,900	24,154	24,154	7,746	0
12023	Buildings	900	0	0	900	0	900	900	900	0	0
1202300	Buildings	900		-	900	-	900	900	900	0	0
25024	Office Equipment	3,000	0	0	3,000	0	3,000	2,998	2,998	2	0
2502400	Office Equipment	3,000		-	3,000	-	3,000	2,998	2,998	2	0
41001	Tourism Development	6,000	0	0	6,000	0	6,000	2,473	2,473	3,527	0
4100100	Tourism Development	6,000		-	6,000	-	6,000	2,473	2,473	3,527	0
45015	Industrial Development	10,000	0	0	10,000	0	10,000	5,783	5,783	4,217	0
4501500	Industrial Development	10,000		-	10,000	-	10,000	5,783	5,783	4,217	0
47003	Bureau of Standards	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
4700300	Bureau of Standards	12,000		-	12,000	-	12,000	12,000	12,000	0	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY - 31 MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

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		6,834,932	0	5,630,348	12,465,280	169,335	12,634,615	11,416,825	11,406,133	1,228,482	10,692
11001	Demerara Harbour Bridge	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
1100100	Demerara Harbour Bridge	45,000		-	45,000	-	45,000	45,000	45,000	0	0
12018	Government Buildings	153,000	0	0	153,000	0	153,000	127,980	127,980	25,020	0
1201800	Government Buildings	153,000		-	153,000	-	153,000	127,980	127,980	25,020	0
12019	Infrastructural Develop	0	0	35,800	35,800	0	35,800	35,800	35,800	0	0
1201900	Infrastructural Develop	-		35,800	35,800	-	35,800	35,800	35,800	0	0
12069	Bridges	891,000	0	800,000	1,691,000	120,000	1,811,000	1,499,925	1,499,925	311,075	0
1206901	Berbice River Crossing	26,000	4,271	68,075	98,346	-	98,346	95,666	95,666	2,680	0
1206902	Civil Works	480,000	-160,000	417,198	737,198	-	737,198	657,198	657,198	80,000	0
1206904	Design & Supervision	80,000	151,577	164,727	396,304	-	396,304	233,381	233,381	162,923	0
1206905	Land Acquisition	-	3,075	-	3,075	-	3,075	3,000	3,000	75	0
1206906	Road Maintenance Systems / Maintenance	245,000		-	245,000	-	245,000	179,603	179,603	65,397	0
1206907	Road Safety	50,000	-3,114	150,000	196,886	120,000	316,886	316,886	316,886	0	0
1206908	Technical Cooperation	10,000	4,191	-	14,191	-	14,191	14,191	14,191	0	0
12071	Mahaica / Rosignol Road Studies	370,000	0	1,775,800	2,145,800	0	2,145,800	2,132,751	2,132,751	13,049	0
1207101	Civil Works	290,000	32,388	1,560,000	1,882,388	-	1,882,388	1,881,339	1,881,339	1,049	0
1207102	Design & Supervision	63,000	-23,720	106,404	145,684	-	145,684	133,684	133,684	12,000	0
1207103	Studies	-	8,332	109,396	117,728	-	117,728	117,728	117,728	0	0
1207104	Weight Control Programmer	17,000	-17,000	-	0	-	0	0	0	0	0
12072	Administration and Management	165,000	0	0	165,000	0	165,000	164,997	164,997	3	0
1207200	Administration & Management	165,000		-	165,000	-	165,000	164,997	164,997	3	0
12079	NA / Moleson Creek Road	60,000	0	0	60,000	0	60,000	1,875	1,875	58,125	0
1207900	NA / Moleson Crk Road	60,000		-	60,000	-	60,000	1,875	1,875	58,125	0

**AGENCY - 31 MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		6,834,932	0	5,630,348	12,465,280	169,335	12,634,615	11,416,825	11,406,133	1,228,482	10,692
14003	Dredging Equipment	80,000	0	10,000	90,000	0	90,000	90,000	90,000	0	0
1400300	Dredging-Equipment	80,000		10,000	90,000	-	90,000	90,000	90,000	0	0
14015	Bartica / Issano / Mahdia Roads	15,000	0	0	15,000	0	15,000	10,494	10,494	4,506	0
1401500	Bartica / Issano / Mahdia Roads	15,000		-	15,000	-	15,000	10,494	10,494	4,506	0
14016	Black Bush Polder Roads	45,000	0	112,405	157,405	0	157,405	130,678	130,437	26,968	241
1401600	Black Bush Polder Road	45,000		112,405	157,405	-	157,405	130,678	130,437	26,968	241
14017	Bridges	24,000	0	0	24,000	0	24,000	15,813	15,813	8,187	0
1401700	Bridges	24,000		-	24,000	-	24,000	15,813	15,813	8,187	0
14018	Miscellaneous Roads	600,000	0	573,373	1,173,373	45,744	1,219,117	1,057,169	1,046,718	172,399	10,451
1401800	Miscellaneous Roads	600,000		573,373	1,173,373	45,744	1,219,117	1,057,169	1,046,718	172,399	10,451
14019	Urban Roads/Drainage	170,000	0	400,570	570,570	0	570,570	568,143	568,143	2,427	0
1401900	Urban Roads/Drainage	170,000		400,570	570,570	-	570,570	568,143	568,143	2,427	0
15004	Essequibo and West Demerara	1,775,000	0	1,053,700	2,828,700	3,291	2,831,991	2,531,987	2,531,987	300,004	0
1500400	Essequibo & West Dem	-		-	0	-	0	0	0	0	0
1500401	Admin and Management	25,000		-	25,000	-	25,000	24,999	24,999	1	0
1500402	Emergency Works	645,000		306,700	951,700	3,291	954,991	954,991	954,991	0	0
1500403	Essequibo and West Demerara	357,000		747,000	1,104,000	-	1,104,000	1,040,498	1,040,498	63,502	0
1500404	West Coast Berbice	748,000		-	748,000	-	748,000	511,499	511,499	236,501	0
15007	Emergency Works	0	0	0	0	0	0	0	0	0	0
1500700	Emergency Works	-		-	0	-	0	0	0	0	0
16001	Air Transport Reform Programme	482,832	0	0	482,832	0	482,832	433,368	433,368	49,464	0
1600101	Administration	12,000	-161	-	11,839	-	11,839	9,128	9,128	2,711	0
1600102	Civil Works	361,600		-	361,600	-	361,600	345,467	345,467	16,133	0
1600103	Consultancy	40,732	6,000	-	46,732	-	46,732	46,715	46,715	17	0
1600104	Design & Supervision	35,500	3,161	-	38,661	-	38,661	23,265	23,265	15,396	0
1600105	Equipment	33,000	-9,000	-	24,000	-	24,000	8,793	8,793	15,207	0
16002	Hinterland / Coastal Airstrip	30,000	0	0	30,000	0	30,000	29,969	29,969	31	0
1600200	Hinterland / Coastal Airstrip	30,000		-	30,000	-	30,000	29,969	29,969	31	0
16003	Equipment- Civil Aviation	8,600	0	0	8,600	0	8,600	8,600	8,600	0	0
1600300	Equipment-Civil Aviation	8,600		-	8,600	-	8,600	8,600	8,600	0	0
16004	Stellings	50,000	0	13,000	63,000	300	63,300	63,300	63,300	0	0
1600400	Stellings	50,000		13,000	63,000	300	63,300	63,300	63,300	0	0
16005	Airport Security	66,000	0	0	66,000	0	66,000	0	0	66,000	0
	Airport Security	66,000		-	66,000	-	66,000	0	0	66,000	0

**AGENCY - 31 MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		6,834,932	0	5,630,348	12,465,280	169,335	12,634,615	11,416,825	11,406,133	1,228,482	10,692
17010	Minor Works	6,000	0	0	6,000	0	6,000	5,997	5,997	3	0
1701000	Minor Works	6,000		-	6,000	-	6,000	5,997	5,997	3	0
25021	Office Equipment	1,000	0	0	1,000	0	1,000	991	991	9	0
2502100	Office Equipment	1,000		-	1,000	-	1,000	991	991	9	0
26010	Navigational Aids	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
2601000	Navigational Aids	21,000		-	21,000	-	21,000	21,000	21,000	0	0
26011	Electrification Programme	783,000	0	200,000	983,000	0	983,000	982,313	982,313	687	0
2601100	Electrification Programme	783,000		200,000	983,000	-	983,000	982,313	982,313	687	0
27001	Recondition / Construction of Ships	95,000	0	10,700	105,700	0	105,700	105,700	105,700	0	0
2700100	Recondition / Construction of Ships	95,000		10,700	105,700	-	105,700	105,700	105,700	0	0
27002	Recondition of Ferry Vessels	95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
2700200	Recondition of Ferry Vessel	95,000		-	95,000	-	95,000	95,000	95,000	0	0
27003	Ferry Services- Guyana / Suriname Ferry	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2700300	Ferry Services-Guyana / Suriname	1,500		-	1,500	-	1,500	1,500	1,500	0	0
47002	Administration & Management	0	0	0	0	0	0	0	0	0	0
4700200	Administration & Management	-		-	0	-	0	0	0	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY - 41 MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		1,501,406	0	1,122,566	2,623,972	0	2,623,972	2,216,230	2,216,230	407,742	0
12059	Nursery, Primary & Secondary Schools	50,000	0	33,000	83,000	0	83,000	76,791	76,791	6,209	0
1205900	Nursery, Primary & Secondary Schools	50,000		33,000	83,000	-	83,000	76,791	76,791	6,209	0
12060	President's College	34,000	0	0	34,000	0	34,000	30,137	30,137	3,863	0
1206000	President's College	34,000		-	34,000	-	34,000	30,137	30,137	3,863	0
12061	Craft Production & Design	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
1206100	Craft Production & Design	1,200		-	1,200	-	1,200	1,200	1,200	0	0
12062	Building - National Library	2,000	0	0	2,000	0	2,000	1,718	1,718	282	0
1206200	Building-Nat'l Library	2,000		-	2,000	-	2,000	1,718	1,718	282	0
12063	Critchlow Labour College	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
1206300	Critchlow Labour College	1,000		-	1,000	-	1,000	1,000	1,000	0	0
12064	Kuru Kuru College	270	0	0	270	0	270	270	270	0	0
1206400	Kuru Kuru College	270		-	270	-	270	270	270	0	0
12065	Teachers' Training Complex	1,000	0	0	1,000	0	1,000	976	976	24	0
1206500	Teachers Training Comp	1,000		-	1,000	-	1,000	976	976	24	0
12066	University of Guyana-Turkeyen	22,000	0	0	22,000	0	22,000	10,215	10,215	11,785	0
1206600	University of Guyana-Turkeye	22,000		-	22,000	-	22,000	10,215	10,215	11,785	0
12067	University of Guyana - Berbice	29,436	0	0	29,436	0	29,436	18,328	18,328	11,108	0
1206700	University of Guyana-Berbice	29,436		-	29,436	-	29,436	18,328	18,328	11,108	0
12075	Basic Education Access & Mngt. Supp Prog.	791,000	0	488,185	1,279,185	0	1,279,185	1,276,887	1,276,887	2,298	0
1207501	Admin. & Expenses	75,127	-4,000	8,234	79,361	-	79,361	77,726	77,726	1,635	0
1207502	Civil Works	532,186		227,461	759,647	-	759,647	759,647	759,647	0	0
1207503	Monitoring & Evaluation	25,373		22,580	47,953	-	47,953	47,953	47,953	0	0
1207504	Organ. & Human Resource Capacity	27,300		39,714	67,014	-	67,014	66,587	66,587	427	0
1207505	School Performance	105,000	4,000	187,300	296,300	-	296,300	296,298	296,298	2	0
1207506	Vehicle & Equipment	16,014		2,786	18,800	-	18,800	18,566	18,566	234	0
1207507	Credit Fees and Inter	10,000		110	10,110	-	10,110	10,110	10,110	0	0
26029	Guyana Basic Education Training	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
2602900	Guyana Basic Education Training	60,000		-	60,000	-	60,000	60,000	60,000	0	0
26030	New Amsterdam Technical Institute	8,500	0	0	8,500	0	8,500	0	0	8,500	0
2603000	N/A Technical Institute	8,500		-	8,500	-	8,500	0	0	8,500	0
26031	Other Equipment	4,000	0	0	4,000	0	4,000	3,912	3,912	88	0
2603100	Other Equipment	4,000		-	4,000	-	4,000	3,912	3,912	88	0

**AGENCY - 41 MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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
26032	G.T.I	24,300	0	51,381	75,681	0	75,681	54,368	54,368	21,313	0
2603200	G.T.I	24,300		51,381	75,681	-	75,681	54,368	54,368	21,313	0
26033	G.I.T.C	2,900	0	0	2,900	0	2,900	1,872	1,872	1,028	0
2603300	G.I.T.C.	2,900		-	2,900	-	2,900	1,872	1,872	1,028	0
26034	Carnegie School of Home Economics	3,300	0	0	3,300	0	3,300	2,720	2,720	580	0
2603400	Carnegie School of Home Economics	3,300		-	3,300	-	3,300	2,720	2,720	580	0
26035	School Furniture & Equipment	21,000	0	0	21,000	0	21,000	20,287	20,287	713	0
2603500	School Furniture & Equipment	21,000		-	21,000	-	21,000	20,287	20,287	713	0
26036	Resource Development Centre	6,000	0	0	6,000	0	6,000	5,061	5,061	939	0
2603600	Resource Dev. Centre	6,000		-	6,000	-	6,000	5,061	5,061	939	0
26037	Development of Text Books	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
2603700	Develop. of Text Books	14,000		-	14,000	-	14,000	14,000	14,000	0	0
26039	Guyana Education Access Project	350,000	0	0	350,000	0	350,000	173,697	173,697	176,303	0
2603901	Civil Works	320,000		-	320,000	-	320,000	146,828	146,828	173,172	0
2603902	Furniture/Equip/Books	10,000		-	10,000	-	10,000	10,000	10,000	0	0
2603903	Technical Cooperation	20,000		-	20,000	-	20,000	16,869	16,869	3,131	0
26040	Technical and Vocational Project	20,000	0	0	20,000	0	20,000	0	0	20,000	0
	Technical and Vocational Project	20,000		-	20,000	-	20,000	0	0	20,000	0
45019	Linden Technical Institute	5,500	0	0	5,500	0	5,500	2,690	2,690	2,810	0
4501900	Linden Tech Institute	5,500		-	5,500	-	5,500	2,690	2,690	2,810	0
45022	EFA/FTI	50,000	0	550,000	600,000	0	600,000	460,101	460,101	139,899	0
4502200	EFA/FTI	50,000		550,000	600,000	-	600,000	460,101	460,101	139,899	0

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY - 44 MINISTRY OF CULTURE, YOUTH & SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		1,152,200	0	700,000	1,852,200	0	1,852,200	1,852,196	1,852,196	4	0
12056	Building - Cultural Centre	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
1205600	Building- Cultural Center	10,000		-	10,000	-	10,000	9,999	9,999	1	0
12057	Building - Central Ministry	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
1205700	Building- Central Ministry	1,700		-	1,700	-	1,700	1,700	1,700	0	0
12058	Umana Yana	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
1205800	Umana Yana	1,000		-	1,000	-	1,000	1,000	1,000	0	0
18001	Youth	1,200	0	0	1,200	0	1,200	1,199	1,199	1	0
1800100	Youth	1,200		-	1,200	-	1,200	1,199	1,199	1	0
19020	National Stadium	1,100,000	0	700,000	1,800,000	0	1,800,000	1,800,000	1,800,000	0	0
1902000	National Stadium	1,100,000		700,000	1,800,000	-	1,800,000	1,800,000	1,800,000	0	0
24026	National School of Dance	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
2402600	National School of Dance	2,400		-	2,400	-	2,400	2,400	2,400	0	0
25058	Museum Development	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2505800	Museum Development	3,000		-	3,000	-	3,000	3,000	3,000	0	0
26026	Entrepreneurial Skills Training	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
2602600	Entrepreneurial Skills Train	16,000		-	16,000	-	16,000	16,000	16,000	0	0
44009	Burrowes School of Arts	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
4400900	Burrowes School of Art	1,200		-	1,200	-	1,200	1,200	1,200	0	0
45016	National Trust	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
4501600	National Trust	4,500		-	4,500	-	4,500	4,500	4,500	0	0
45017	National Archives	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
4501700	National Archives	2,200		-	2,200	-	2,200	2,200	2,200	0	0
45018	National Sports Commission	9,000	0	0	9,000	0	9,000	8,998	8,998	2	0
4501800	National Sports Commission	9,000		-	9,000	-	9,000	8,998	8,998	2	0

CO. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

**AGENCY - 45 MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		3,631,259	0	0	3,631,259	0	3,631,259	2,039,239	2,039,239	1,592,020	0
19008	Low Income Settlement Programme	1,817,000	0	0	1,817,000	0	1,817,000	761,806	761,806	1,055,194	0
1900801	Administration & Management	37,000		-	37,000	-	37,000	14,850	14,850	22,150	0
1900802	Civil Works	1,640,000	-25,000	-	1,615,000	-	1,615,000	636,284	636,284	978,716	0
1900803	Design & Supervision	110,000		-	110,000	-	110,000	57,011	57,011	52,989	0
1900804	Tech. Assist./H.R.D	30,000	25,000	-	55,000	-	55,000	53,661	53,661	1,339	0
9009	Infrastructural Development & Buildings	435,000	0	0	435,000	0	435,000	434,829	434,829	171	0
1900900	Infrastructural Development & Buildings	435,000		-	435,000	-	435,000	434,829	434,829	171	0
19010	Development of Housing Areas	200,000	0	0	200,000	0	200,000	78,791	78,791	121,209	0
1901000	Development of Housing Areas	200,000		-	200,000	-	200,000	78,791	78,791	121,209	0
24012	Land Transport	4,500	0	0	4,500	0	4,500	4,070	4,070	430	0
2401200	Land Transport	4,500		-	4,500	-	4,500	4,070	4,070	430	0
28007	Water Supply Tech Assistance	282,000	0	0	282,000	0	282,000	282,000	282,000	0	0
2800702	Billing System IT	40,000		-	40,000	-	40,000	40,000	40,000	0	0
2800705	Institutional Strengthening	2,000	-2,000	-	0	-	0	0	0	0	0
800707	Management Contract	88,000	19,369	-	107,369	-	107,369	107,369	107,369	0	0
2800708	Minor Water Systems	132,000		-	132,000	-	132,000	132,000	132,000	0	0
	Consultancy	20,000	-17,369	-	2,631	-	2,631	2,631	2,631	0	0
28009	Coastal Water Supply	230,000	0	0	230,000	0	230,000	225,838	225,838	4,162	0
2800900	Coastal Water Supply	230,000		-	230,000	-	230,000	225,838	225,838	4,162	0
28010	Linmine	16,000	0	0	16,000	0	16,000	13,067	13,067	2,933	0
2801000	Linmine	16,000		-	16,000	-	16,000	13,067	13,067	2,933	0
28011	G/town Remedial & Sewerage Project Phase 2	628,759	0	0	628,759	0	628,759	221,750	221,750	407,009	0
2801101	Admin. & Engineering	66,000		-	66,000	-	66,000	37,861	37,861	28,139	0
2801102	Civil Works	562,759		-	562,759	-	562,759	183,889	183,889	378,870	0
28012	Water Supply – Ministry of Housing & Water	18,000	0	0	18,000	0	18,000	17,088	17,088	912	0
	Water Supply – Ministry of Housing & Water	18,000		-	18,000	-	18,000	17,088	17,088	912	0

MS. C. MOORE
HEAD OF BUDGET AGENCY

**AGENCY - 46 GEORGETOWN PUBLIC HOSPITAL CORPORATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		30,000	0	0	30,000	0	30,000	21,599	21,599	8,401	0
45002	Georgetown Public Hospital Corporation	30,000	0	0	30,000	0	30,000	21,599	21,599	8,401	0
4500202	Equipment	10,000		-	10,000	-	10,000	6,636	6,636	3,364	0
4500203	Equipment - Medical	20,000		-	20,000	-	20,000	14,963	14,963	5,037	0

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY - 47 MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		734,500	0	330,154	1,064,654	3,414	1,068,068	758,750	758,750	309,318	0
12017	Ministry of Health Buildings	25,000	0	0	25,000	0	25,000	21,033	21,033	3,967	0
1201700	Ministry of Health - Buildings	25,000		-	25,000	-	25,000	21,033	21,033	3,967	0
12076	New Amsterdam Hospital	8,000	0	0	8,000	0	8,000	4,033	4,033	3,967	0
1207600	New Amsterdam Hospital	8,000		-	8,000	-	8,000	4,033	4,033	3,967	0
12077	Doctors Quarters	20,000	0	0	20,000	0	20,000	17,555	17,555	2,445	0
	Doctors Quarters	20,000		-	20,000	-	20,000	17,555	17,555	2,445	0
24011	Land and Water Transport	10,000	0	0	10,000	0	10,000	9,853	9,853	147	0
2401100	Land & Water Transport	10,000		-	10,000	-	10,000	9,853	9,853	147	0
25004	Medical Equipment and Services	0	240,000	240,000	0	240,000	240,000	240,000	0	0	0
	Medical Equipment and Services	-		240,000	240,000	-	240,000	240,000	240,000	0	0
25018	Office Furniture & Equipment	1,500	0	0	1,500	3,414	4,914	4,532	4,532	382	0
2501800	Office Furniture & Equipment	1,500		-	1,500	3,414	4,914	4,532	4,532	382	0
25019	Equipment - Medical	12,000	0	82,106	94,106	0	94,106	93,520	93,520	586	0
2501900	Equipment - Medical	12,000		82,106	94,106	-	94,106	93,520	93,520	586	0
25020	Equipment	3,000	0	0	3,000	0	3,000	576	576	2,424	0
2502000	Equipment	3,000		-	3,000	-	3,000	576	576	2,424	0
44002	HIS/AIDS	280,000	0	0	280,000	0	280,000	230,137	230,137	49,863	0
4400200	HIS/AIDS	280,000		-	280,000	-	280,000	230,137	230,137	49,863	0
44003	Nutrition Programme	215,000	0	0	215,000	0	215,000	81,982	81,982	133,018	0
4400300	Nutrition Programme	215,000		-	215,000	-	215,000	81,982	81,982	133,018	0
44012	Health Sector Programme	160,000	0	8,048	168,048	0	168,048	55,529	55,529	112,519	0
	Health Sector Programme	160,000		8,048	168,048	-	168,048	55,529	55,529	112,519	0

MR. H. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 48 MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		1,518,016	0	6,123	1,524,139	0	1,524,139	665,768	665,768	858,371	0
12068	Buildings	10,000	0	0	10,000	0	10,000	9,248	9,248	752	0
1206800	Buildings	10,000		-	10,000	-	10,000	9,248	9,248	752	0
19018	SIMAP- Phase 3	1,500,216	0	0	1,500,216	0	1,500,216	642,674	642,674	857,542	0
1901801	Administration	154,729	4,000	-	158,729	-	158,729	112,764	112,764	45,965	0
1901802	Building	5,000		-	5,000	-	5,000	229	229	4,771	0
1901803	Community Development	183,191		-	183,191	-	183,191	134,646	134,646	48,545	0
1901804	Consultancy	72,867		-	72,867	-	72,867	5,894	5,894	66,973	0
1901805	Drainage & Irrigation	75,962		-	75,962	-	75,962	4,982	4,982	70,980	0
1901806	Equipment	2,963	300	-	3,263	-	3,263	1,892	1,892	1,371	0
1901807	Health	2,700		-	2,700	-	2,700	0	0	2,700	0
1901808	Other Infrastructure	68,406		-	68,406	-	68,406	11,696	11,696	56,710	0
1901810	Roads	651,014	-11,875	-	639,139	-	639,139	255,533	255,533	383,606	0
1901811	Schools	230,552		-	230,552	-	230,552	86,648	86,648	143,904	0
1901812	Vehicle	-	7,575	-	7,575	-	7,575	7,575	7,575	0	0
1901813	Water & Sanitation	52,832		-	52,832	-	52,832	20,815	20,815	32,017	0
24028	Land Transport	3,200	0	6,123	9,323	0	9,323	9,256	9,256	67	0
2402800	Land Transport	3,200		6,123	9,323	-	9,323	9,256	9,256	67	0
25060	Office Equipment	1,100	0	0	1,100	0	1,100	1,099	1,099	1	0
2506000	Office Equipment	1,100		-	1,100	-	1,100	1,099	1,099	1	0
25061	Equipment	3,500	0	0	3,500	0	3,500	3,491	3,491	9	0
2506100	Equipment	3,500		-	3,500	-	3,500	3,491	3,491	9	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY - 51 MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		474,600	0	283,500	758,100	1,400	759,500	746,805	746,805	12,695	0
12006	Buildings - Prisons	25,000	0	0	25,000	0	25,000	21,585	21,585	3,415	0
1200600	Buildings - Prisons	25,000		-	25,000	-	25,000	21,585	21,585	3,415	0
12007	Police Stations & Builds	141,000	0	46,100	187,100	0	187,100	184,095	184,095	3,005	0
1200700	Police Station & Build	141,000		46,100	187,100	-	187,100	184,095	184,095	3,005	0
12008	Fire Ambulance & Stations	25,000	0	0	25,000	0	25,000	24,264	24,264	736	0
1200800	Fire Ambulances & Stat	25,000		-	25,000	-	25,000	24,264	24,264	736	0
12009	Buildings - Home Affairs	2,600	0	0	2,600	0	2,600	2,544	2,544	56	0
1200900	Buildings - Home Affairs	2,600		-	2,600	-	2,600	2,544	2,544	56	0
17002	General Registrar's Office	3,500	0	0	3,500	0	3,500	3,421	3,421	79	0
1700200	General Registrar Office	3,500		-	3,500	-	3,500	3,421	3,421	79	0
24004	Land & Water Transport-Police	90,000	0	195,000	285,000	0	285,000	284,309	284,309	691	0
2400400	Land & Water Transportation - Police	90,000		195,000	285,000	-	285,000	284,309	284,309	691	0
24005	Land Transport-Home Affairs	3,500	0	0	3,500	0	3,500	3,375	3,375	125	0
2400500	Land Trans-Home Affairs	3,500		-	3,500	-	3,500	3,375	3,375	125	0
24006	Land & Water Transport-Fire	19,000	0	40,000	59,000	0	59,000	56,749	56,749	2,251	0
2400600	Land & Water Trans-Fire	19,000		40,000	59,000	-	59,000	56,749	56,749	2,251	0
24007	Land & Water Transport-Prisons	3,000	0	0	3,000	0	3,000	2,995	2,995	5	0
2400700	Land & Water Trans-Prison	3,000		-	3,000	-	3,000	2,995	2,995	5	0
25012	Equipment & Furniture – Police	16,000	0	0	16,000	0	16,000	15,823	15,823	177	0
2501200	Equipment & Furniture - Police	16,000		-	16,000	-	16,000	15,823	15,823	177	0
26001	Equipment - Police	105,000	0	0	105,000	0	105,000	104,995	104,995	5	0
2600100	Equipment - Police	105,000		-	105,000	-	105,000	104,995	104,995	5	0
26002	Commission Equipment - Fire	2,800	0	0	2,800	0	2,800	2,790	2,790	10	0
2600200	Commission Equipment - Fire	2,800		-	2,800	-	2,800	2,790	2,790	10	0

**AGENCY - 51 MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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
26003	Tools & Equipment - Fire	15,000	0	0	15,000	0	15,000	14,921	14,921	79	0
2600300	Tools & Equipment - Fire	15,000		-	15,000	-	15,000	14,921	14,921	79	0
26004	Other Equipment - Prisons	3,000	0	2,400	5,400	1,400	6,800	6,661	6,661	139	0
2600400	Other Equipment-Prisons	3,000		2,400	5,400	1,400	6,800	6,661	6,661	139	0
26005	Agri-Equipment-Prisons	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2600500	Agri Equipment-Prisons	2,000		-	2,000	-	2,000	2,000	2,000	0	0
26006	Equipment (Home Affairs)	1,000	0	0	1,000	0	1,000	969	969	31	0
2600600	Equip. (Home Affairs)	1,000		-	1,000	-	1,000	969	969	31	0
26007	Office Equip. & Furniture-Fire	1,000	0	0	1,000	0	1,000	965	965	35	0
2600700	Office Equipment & Furniture-Fire	1,000		-	1,000	-	1,000	965	965	35	0
26008	Office Equip & Furniture - Home Affairs	800	0	0	800	0	800	800	800	0	0
2600800	Office Equipment & Furniture-MOHA	800		-	800	-	800	800	800	0	0
26009	Police Complaints Authority	400	0	0	400	0	400	371	371	29	0
2600900	Police Complaints Authority	400		-	400	-	400	371	371	29	0
26042	Community Policing Group	15,000	0	0	15,000	0	15,000	13,173	13,173	1,827	0
260420	Community Policing Group	15,000		-	15,000	-	15,000	13,173	13,173	1,827	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY - 52 MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		64,153	0	2,756	66,909	4,145	71,054	45,874	45,856	25,198	18
12013	Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1201300	Buildings	5,000		-	5,000	-	5,000	5,000	5,000	0	0
12014	Supreme / Magistrate Court	30,000	0	2,756	32,756	0	32,756	12,080	12,080	20,676	0
1201400	Supreme / Magistrate Court	30,000		2,756	32,756	-	32,756	12,080	12,080	20,676	0
12015	Buildings	1,000	0	0	1,000	0	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	18,853	0	0	18,853	0	18,853	14,349	14,349	4,504	0
1500300	Strength of Registry	18,853		-	18,853	-	18,853	14,349	14,349	4,504	0
24010	Land & Water Transport	0	0	0	0	4,145	4,145	4,145	4,145	0	0
2401000	Land & Water Transport	-		-	0	4,145	4,145	4,145	4,145	0	0
25014	Equipment	4,000	0	0	4,000	0	4,000	4,000	3,982	18	18
2501400	Equipment	4,000		-	4,000	-	4,000	4,000	3,982	18	18
25015	Equipment	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
2501500	Equipment	2,100		-	2,100	-	2,100	2,100	2,100	0	0
25016	Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2501600	Furniture and Equipment	2,500		-	2,500	-	2,500	2,500	2,500	0	0
25017	Equipment	700	0	0	700	0	700	700	700	0	0
2501700	Equipment	700		-	700	-	700	700	700	0	0

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**AGENCY - 53 GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		155,200	0	33,400	188,600	0	188,600	184,104	183,902	4,698	202
12001	Guyana Defence Force	50,000	0	0	50,000	0	50,000	50,000	49,798	202	202
1200100	Guyana Defence Force	50,000		-	50,000	-	50,000	50,000	49,798	202	202
12003	Marine Development- GDF	25,000	0	0	25,000	0	25,000	24,977	24,977	23	0
1200300	Marine Develop. - GDF	25,000		-	25,000	-	25,000	24,977	24,977	23	0
28001	Pure Water Supply-GDF	8,000	0	3,400	11,400	0	11,400	9,104	9,104	2,296	0
2800100	Pure Water Supply-GDF	8,000		3,400	11,400	-	11,400	9,104	9,104	2,296	0
28002	Agri Development-GDF	6,200	0	0	6,200	0	6,200	5,354	5,354	846	0
2800200	Agri Development-G.D.F	6,200		-	6,200	-	6,200	5,354	5,354	846	0
34005	Infrastructure-GDF	15,000	0	0	15,000	0	15,000	14,962	14,962	38	0
3400500	Infrastructure - GDF	15,000		-	15,000	-	15,000	14,962	14,962	38	0
51002	Equipment - GDF	51,000	0	30,000	81,000	0	81,000	79,707	79,707	1,293	0
5100200	Equipment - GDF	51,000		30,000	81,000	-	81,000	79,707	79,707	1,293	0

LT. COL. MARK PHILLIPS
HEAD OF BUDGET AGENCY

**AGENCY - 56 PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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	2,500	0	0	2,500	0	2,500	2,340	2,340	160	0
25007	Director of Public Prosecution	2,500	0	0	2,500	0	2,500	2,340	2,340	160	0
2500700	Director of Public Prosecution	2,500		-	2,500	-	2,500	2,340	2,340	160	0

MRS. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY - 57 OFFICE OF THE OMBUDSMAN
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		858	0	0	858	0	858	0	0	858	0
25006	Office of the Ombudsman	858	0	0	858	0	858	0	0	858	0
2500600	Office of the Ombudsman	858		-	858	-	858	0	0	858	0

MS. O. GOBERDHAN
HEAD OF BUDGET AGENCY

**AGENCY - 58 PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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	1,900	1,900	100	0
25009	Public Service Appellate Tribunal	2,000	0	0	2,000	0	2,000	1,900	1,900	100	0
2500900	Public Service Appellate Tribunal	2,000		-	2,000	-	2,000	1,900	1,900	100	0

MR. T. KING
HEAD OF BUDGET AGENCY

**AGENCY - 59 ETHNIC RELATIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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											
		3,400	0	0	3,400	0	3,400	3,219	3,219	181	0
25065	Ethnic Relations Commission	3,400	0	0	3,400	0	3,400	3,219	3,219	181	0
	Ethnic Relations Commission	3,400		-	3,400	-	3,400	3,219	3,219	181	0

MS. C. KING
HEAD OF BUDGET AGENCY

**AGENCY - 71 REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		109,500	0	0	109,500	0	109,500	109,500	109,500	0	0
11002	Bridges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1100200	Bridges	7,000		-	7,000	-	7,000	7,000	7,000	0	0
12024	Buildings-Health	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
1202400	Buildings - Health	11,000		-	11,000	-	11,000	11,000	11,000	0	0
12026	Buildings - Education	32,500	0	0	32,500	0	32,500	32,500	32,500	0	0
1202600	Buildings - Education	32,500		-	32,500	-	32,500	32,500	32,500	0	0
14004	Roads	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1400400	Roads	40,000		-	40,000	-	40,000	40,000	40,000	0	0
19011	Agricultural Development	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
1901100	Agricultural Development	3,500		-	3,500	-	3,500	3,500	3,500	0	0
24015	Land and Water Transport	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
2401500	Land & Water Transport	4,600		-	4,600	-	4,600	4,600	4,600	0	0
25025	Furniture & Equipment - Admin	500	0	0	500	0	500	500	500	0	0
2502500	Furniture & Equip-Admin	500		-	500	-	500	500	500	0	0
25026	Furniture & Equipment - Education	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2502600	Furniture & Equipment - Education	3,000		-	3,000	-	3,000	3,000	3,000	0	0
25027	Furniture - Staff Quarters	400	0	0	400	0	400	400	400	0	0
2502700	Furniture - Staff Quarters	400		-	400	-	400	400	400	0	0
25028	Furniture & Equipment-Health	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2502800	Furniture & Equipment - Health	4,000		-	4,000	-	4,000	4,000	4,000	0	0
26014	Power Supply	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2601400	Power Supply	3,000		-	3,000	-	3,000	3,000	3,000	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY - 72 REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		188,000	0	0	188,000	0	188,000	185,760	185,760	2,240	0
11003	Bridges	5,000	0	0	5,000	0	5,000	4,642	4,642	358	0
1100300	Bridges	5,000		-	5,000	-	5,000	4,642	4,642	358	0
12027	Buildings- Health	10,000	0	0	10,000	0	10,000	9,902	9,902	98	0
1202700	Buildings - Health	10,000		-	10,000	-	10,000	9,902	9,902	98	0
12028	Buildings - Education	12,000	0	0	12,000	0	12,000	11,985	11,985	15	0
1202800	Buildings - Education	12,000		-	12,000	-	12,000	11,985	11,985	15	0
12029	Buildings-Administration	1,000	0	0	1,000	0	1,000	990	990	10	0
1202900	Buildings - Administration	1,000		-	1,000	-	1,000	990	990	10	0
13007	Misc. Drainage & Irrigation Works	75,000	0	0	75,000	0	75,000	74,714	74,714	286	0
1300700	Miscellaneous D & I Works	75,000		-	75,000	-	75,000	74,714	74,714	286	0
14005	Roads	37,000	0	0	37,000	0	37,000	35,711	35,711	1,289	0
1400500	Roads	37,000		-	37,000	-	37,000	35,711	35,711	1,289	0
19012	Land Development	12,000	0	0	12,000	0	12,000	11,998	11,998	2	0
1901200	Land Development	12,000		-	12,000	-	12,000	11,998	11,998	2	0
24016	Land & Water Transport	4,500	0	0	4,500	0	4,500	4,480	4,480	20	0
2401600	Land & Water Transport	4,500		-	4,500	-	4,500	4,480	4,480	20	0
25029	Furniture & Equipment - Education	3,000	0	0	3,000	0	3,000	2,981	2,981	19	0
2502900	Furniture & Equipment - Education	3,000		-	3,000	-	3,000	2,981	2,981	19	0
25030	Furniture & Equipment - Admin	1,000	0	0	1,000	0	1,000	893	893	107	0
2503000	Furniture & Equipment - Admin.	1,000		-	1,000	-	1,000	893	893	107	0
26016	Furniture & Equipment- Health	7,500	0	0	7,500	0	7,500	7,476	7,476	24	0
2601600	Furniture & Equipment - Health	7,500		-	7,500	-	7,500	7,476	7,476	24	0
44008	Other Equipment	20,000	0	0	20,000	0	20,000	19,988	19,988	12	0
4400800	Other Equipment	20,000		-	20,000	-	20,000	19,988	19,988	12	0

MR. S. MUSESAI
HEAD OF BUDGET AGENCY

**AGENCY - 73 REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		147,800	0	0	147,800	0	147,800	124,261	124,261	23,539	0
11004	Bridges	9,000	0	0	9,000	0	9,000	8,860	8,860	140	0
1100400	Bridges	9,000		-	9,000	-	9,000	8,860	8,860	140	0
12030	Buildings - Education	29,000	0	0	29,000	0	29,000	23,591	23,591	5,409	0
1203000	Buildings - Education	29,000		-	29,000	-	29,000	23,591	23,591	5,409	0
12031	Buildings-Health	12,500	0	0	12,500	0	12,500	12,079	12,079	421	0
1203100	Buildings - Health	12,500		-	12,500	-	12,500	12,079	12,079	421	0
13008	Agri Development- D & I	29,000	0	0	29,000	0	29,000	28,971	28,971	29	0
1300800	Agricultural Dev - D&I	29,000		-	29,000	-	29,000	28,971	28,971	29	0
14006	Roads	40,000	0	0	40,000	0	40,000	29,786	29,786	10,214	0
1400600	Roads	40,000		-	40,000	-	40,000	29,786	29,786	10,214	0
19013	Land Development	20,800	0	0	20,800	0	20,800	13,816	13,816	6,984	0
1901300	Land Development	20,800		-	20,800	-	20,800	13,816	13,816	6,984	0
24017	Land and Water Transport	800	0	0	800	0	800	798	798	2	0
2401700	Land & Water Transport	800		-	800	-	800	798	798	2	0
25031	Equipment- Health	3,300	0	0	3,300	0	3,300	2,961	2,961	339	0
2503100	Equipment - Health	3,300		-	3,300	-	3,300	2,961	2,961	339	0
25032	Furniture & Equipment - Admin	400	0	0	400	0	400	399	399	1	0
2503200	Furniture & Equipment - Admin.	400		-	400	-	400	399	399	1	0
25033	Furniture & Equipment - Education	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2503300	Furniture & Equipment - Education		3,000		-	3,000	-	3,000	3,000	3,000	0

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 74 REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		92,500	0	0	92,500	0	92,500	91,764	91,764	736	0
11005	Bridges	7,500	0	0	7,500	0	7,500	7,201	7,201	299	0
1100500	Bridges	7,500		-	7,500	-	7,500	7,201	7,201	299	0
12033	Buildings - Education	23,000	0	0	23,000	0	23,000	22,700	22,700	300	0
1203300	Buildings - Education	23,000		-	23,000	-	23,000	22,700	22,700	300	0
12035	Buildings- Health	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1203500	Buildings - Health	10,000		-	10,000	-	10,000	10,000	10,000	0	0
14007	Roads	23,000	0	0	23,000	0	23,000	22,979	22,979	21	0
1400700	Roads	23,000		-	23,000	-	23,000	22,979	22,979	21	0
17012	Agricultural Development	20,000	0	0	20,000	0	20,000	19,884	19,884	116	0
1701200	Agricultural Development	20,000		-	20,000	-	20,000	19,884	19,884	116	0
25034	Furniture & Equipment-Education	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
2503400	Furniture & Equipment - Education		5,500		-	5,500	-	5,500	5,500	5,500	0
25035	Office Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2503500	Office Furniture & Equipment	1,000		-	1,000	-	1,000	1,000	1,000	0	0
25037	Furniture & Equipment- Health	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2503700	Furniture & Equipment - Health	2,500		-	2,500	-	2,500	2,500	2,500	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 2005**

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		145,200	0	0	145,200	0	145,200	123,509	123,509	21,691	0
11006	Bridges	10,000	0	0	10,000	0	10,000	9,995	9,995	5	0
1100600	Bridges	10,000		-	10,000	-	10,000	9,995	9,995	5	0
12036	Buildings - Education	18,000	0	0	18,000	0	18,000	17,942	17,942	58	0
1203600	Buildings - Education	18,000		-	18,000	-	18,000	17,942	17,942	58	0
12037	Buildings- Health	5,000	0	0	5,000	0	5,000	4,594	4,594	406	0
1203700	Buildings - Health	5,000		-	5,000	-	5,000	4,594	4,594	406	0
13009	Drainage and Irrigation	36,000	0	0	36,000	0	36,000	35,953	35,953	47	0
1300900	Drainage & Irrigation	36,000		-	36,000	-	36,000	35,953	35,953	47	0
14008	Roads	36,000	0	0	36,000	0	36,000	35,040	35,040	960	0
1400800	Roads	36,000		-	36,000	-	36,000	35,040	35,040	960	0
14009	Mahaicony / De Hoop Roads	20,000	0	0	20,000	0	20,000	0	0	20,000	0
1400900	Mahaicony / De Hoop Roads	20,000		-	20,000	-	20,000	0	0	20,000	0
17013	Land Development	10,000	0	0	10,000	0	10,000	9,920	9,920	80	0
1701300	Land Development	10,000		-	10,000	-	10,000	9,920	9,920	80	0
24019	Land and Water Transport	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2401900	Land & Water Transport	2,500		-	2,500	-	2,500	2,500	2,500	0	0
25038	Furniture - Education	3,000	0	0	3,000	0	3,000	2,868	2,868	132	0
2503800	Furniture - Education	3,000		-	3,000	-	3,000	2,868	2,868	132	0
25039	Office Furniture & Equipment	700	0	0	700	0	700	697	697	3	0
2503900	Office Furniture & Equipment	700		-	700	-	700	697	697	3	0
25040	Furniture & Equipment - Health	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2504000	Furniture & Equipment - Health	4,000		-	4,000	-	4,000	4,000	4,000	0	0

MR. L. FORDE
HEAD OF BUDGET AGENCY

**AGENCY - 76 REGION 6: EAST BERBICE / CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		197,900	0	0	197,900	0	197,900	194,412	192,412	5,488	2,000
11007	Bridges	12,000	0	0	12,000	0	12,000	11,992	11,992	8	0
1100700	Bridges	12,000		-	12,000	-	12,000	11,992	11,992	8	0
12039	Buildings - Education	26,000	0	0	26,000	0	26,000	25,998	25,998	2	0
1203900	Buildings - Education	26,000		-	26,000	-	26,000	25,998	25,998	2	0
12040	Buildings- Health	10,000	0	0	10,000	0	10,000	8,156	8,156	1,844	0
1204000	Buildings - Health	10,000		-	10,000	-	10,000	8,156	8,156	1,844	0
13010	Drainage & Irrigation	70,000	0	0	70,000	0	70,000	69,827	69,827	173	0
1301000	Drainage & Irrigation	70,000		-	70,000	-	70,000	69,827	69,827	173	0
14010	Roads	41,000	0	0	41,000	0	41,000	39,705	37,705	3,295	2,000
140100	Roads	41,000		-	41,000	-	41,000	39,705	37,705	3,295	2,000
19014	Land Development	12,000	0	0	12,000	0	12,000	11,907	11,907	93	0
1901400	Land Development	12,000		-	12,000	-	12,000	11,907	11,907	93	0
24020	Land Transport	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
2402000	Land Transport	14,000		-	14,000	-	14,000	14,000	14,000	0	0
25041	Furniture & Equipment-Education	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2504100	Furniture & Equipment-Education	5,000		-	5,000	-	5,000	4,999	4,999	1	0
25042	Furniture & Equipment - Admin	900	0	0	900	0	900	879	879	21	0
2504200	Furniture & Equipment - Admin	900		-	900	-	900	879	879	21	0
25043	Furniture & Equipment - Health	7,000	0	0	7,000	0	7,000	6,949	6,949	51	0
2504300	Furniture & Equipment - Health	7,000		-	7,000	-	7,000	6,949	6,949	51	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 77 REGION 7: CUYUNI / MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		68,100	0	0	68,100	0	68,100	67,911	67,911	189	0
12041	Buildings - Education	18,000	0	0	18,000	0	18,000	17,997	17,997	3	0
1204100	Buildings - Education	18,000		-	18,000	-	18,000	17,997	17,997	3	0
12042	Buildings - Health	9,000	0	0	9,000	0	9,000	8,926	8,926	74	0
1204200	Buildings - Health	9,000		-	9,000	-	9,000	8,926	8,926	74	0
12043	Buildings - Administration	3,000	0	0	3,000	0	3,000	2,998	2,998	2	0
1204300	Buildings - Administration	3,000		-	3,000	-	3,000	2,998	2,998	2	0
14011	Roads	16,000	0	0	16,000	0	16,000	15,992	15,992	8	0
1401100	Roads	16,000		-	16,000	-	16,000	15,992	15,992	8	0
15009	Sea & River Defence	7,000	0	0	7,000	0	7,000	6,921	6,921	79	0
1500900	Sea and River Defence	7,000		-	7,000	-	7,000	6,921	6,921	79	0
24021	Land and Water Transport	1,500	0	0	1,500	0	1,500	1,492	1,492	8	0
2402100	Land & Water Transport	1,500		-	1,500	-	1,500	1,492	1,492	8	0
25044	Furniture & Equipment - Education	3,600	0	0	3,600	0	3,600	3,599	3,599	1	0
2504400	Furniture & Equipment - Education	3,600		-	3,600	-	3,600	3,599	3,599	1	0
26018	Furniture & Equipment - Health	2,500	0	0	2,500	0	2,500	2,494	2,494	6	0
2601800	Furniture & Equipment - Health	2,500		-	2,500	-	2,500	2,494	2,494	6	0
26019	Furniture & Equipment - Admin	500	0	0	500	0	500	499	499	1	0
2601900	Furniture & Equipment - Admin	500		-	500	-	500	499	499	1	0
26020	Power Extension	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2602000	Power Extension	1,500		-	1,500	-	1,500	1,500	1,500	0	0
28006	Water Supply	5,500	0	0	5,500	0	5,500	5,493	5,493	7	0
2800600	Water Supply	5,500		-	5,500	-	5,500	5,493	5,493	7	0

MR. G. V. MISIR
HEAD OF BUDGET AGENCY

**AGENCY - 78 REGION 8: POTARO / SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		73,900	0	0	73,900	0	73,900	73,900	73,900	0	0
11008	Bridges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
1100800	Bridges	11,000		-	11,000	-	11,000	11,000	11,000	0	0
12044	Buildings - Education	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
1204400	Buildings - Education	19,000		-	19,000	-	19,000	19,000	19,000	0	0
12046	Buildings- Health	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
1204600	Buildings - Health	13,000		-	13,000	-	13,000	13,000	13,000	0	0
14012	Roads	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
1401200	Roads	16,500		-	16,500	-	16,500	16,500	16,500	0	0
24022	Land and Water Transport	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2402200	Land & Water Transport	8,000		-	8,000	-	8,000	8,000	8,000	0	0
25045	Furniture & Equipment - Education	2,000	0	0	2,000	0	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 - Admin.	400	0	0	400	0	400	400	400	0	0
2504700	Furniture & Equipment - Admin.	400		-	400	-	400	400	400	0	0
25048	Furniture & Equipment - Health	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2504800	Furniture & Equipment - Health	4,000		-	4,000	-	4,000	4,000	4,000	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 2005**

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		124,024	0	0	124,024	0	124,024	123,587	123,587	437	0
11009	Bridges	15,000	0	0	15,000	0	15,000	14,953	14,953	47	0
1100900	Bridges	15,000		-	15,000	-	15,000	14,953	14,953	47	0
12047	Buildings - Education	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
1204700	Buildings - Education	45,000		-	45,000	-	45,000	45,000	45,000	0	0
12048	Buildings - Health	5,900	0	0	5,900	0	5,900	5,806	5,806	94	0
1204800	Buildings - Health	5,900		-	5,900	-	5,900	5,806	5,806	94	0
12049	Buildings - Administration	384	0	0	384	0	384	383	383	1	0
1204900	Buildings - Administration	384		-	384	-	384	383	383	1	0
12050	Buildings - Agriculture	7,000	0	0	7,000	0	7,000	6,705	6,705	295	0
1205000	Buildings - Agriculture	7,000		-	7,000	-	7,000	6,705	6,705	295	0
14013	Roads	18,000	0	0	18,000	0	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	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
1701400	Agricultural Development	1,000		-	1,000	-	1,000	1,000	1,000	0	0
24023	Land Transport	9,240	0	0	9,240	0	9,240	9,240	9,240	0	0
2402300	Land Transport	9,240		-	9,240	-	9,240	9,240	9,240	0	0
24024	Water Transport	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2402400	Water Transport	1,500		-	1,500	-	1,500	1,500	1,500	0	0
25049	Furniture - Staff Quarters	600	0	0	600	0	600	600	600	0	0
2504900	Furniture - Staff Quarters	600		-	600	-	600	600	600	0	0
25051	Furniture & Equipment - Admin	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
2505100	Furniture & Equipment - Admin	1,200		-	1,200	-	1,200	1,200	1,200	0	0
25052	Furniture & Equipment - Education	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
2505200	Furniture & Equipment - Education	2,700		-	2,700	-	2,700	2,700	2,700	0	0
25053	Furniture & Equipment - Health	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2505300	Furniture & Equipment - Health	3,500		-	3,500	-	3,500	3,500	3,500	0	0
26022	Power Extension	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2602200	Power Extension	8,000		-	8,000	-	8,000	8,000	8,000	0	0
28004	Water Supply	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2800400	Water Supply	5,000		-	5,000	-	5,000	5,000	5,000	0	0

MR. D. KISSOON
HEAD OF BUDGET AGENCY

**AGENCY - 80 REGION 10: UPPPER DEMERARA / UPPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

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		113,900	0	0	113,900	0	113,900	113,770	113,770	130	0
11010	Bridges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1101000	Bridges	10,000		-	10,000	-	10,000	10,000	10,000	0	0
12051	Buildings - Administration	1,500	0	0	1,500	0	1,500	1,493	1,493	7	0
1205100	Buildings - Administration	1,500		-	1,500	-	1,500	1,493	1,493	7	0
12052	Buildings - Education	34,000	0	0	34,000	0	34,000	33,971	33,971	29	0
1205200	Buildings - Education	34,000		-	34,000	-	34,000	33,971	33,971	29	0
12053	Buildings- Health	8,500	0	0	8,500	0	8,500	8,436	8,436	64	0
1205300	Buildings - Health	8,500		-	8,500	-	8,500	8,436	8,436	64	0
13011	Drainage and Irrigation	15,000	0	0	15,000	0	15,000	14,985	14,985	15	0
1301100	Drainage & Irrigation	15,000		-	15,000	-	15,000	14,985	14,985	15	0
14014	Roads	24,300	0	0	24,300	0	24,300	24,300	24,300	0	0
1401400	Roads	24,300		-	24,300	-	24,300	24,300	24,300	0	0
19017	Infrastructure Development	5,900	0	0	5,900	0	5,900	5,900	5,900	0	0
1901700	Infrastructure Develop	5,900		-	5,900	-	5,900	5,900	5,900	0	0
25054	Furniture & Equipment-Education	4,500	0	0	4,500	0	4,500	4,492	4,492	8	0
2505400	Furniture & Equipment - Education	4,500		-	4,500	-	4,500	4,492	4,492	8	0
25055	Equipment - Administration	1,000	0	0	1,000	0	1,000	995	995	5	0
2505500	Equipment - Administration	1,000		-	1,000	-	1,000	995	995	5	0
25056	Furniture & Equipment- Health	6,200	0	0	6,200	0	6,200	6,198	6,198	2	0
2505600	Furniture & Equipment - Health	6,200		-	6,200	-	6,200	6,198	6,198	2	0
26025	Power Supply	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2602500	Power Supply	3,000		-	3,000	-	3,000	3,000	3,000	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

OFFICE OF THE AUDITOR GENERAL
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5325	Auditor General- Audit Fees	5,500	3,066	3,066	-2,434
			5,500	3,066	3,066	-2,434

MS. D. ELLIS
 HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5324	Parliament- Sale of Official Publications	800	1,921	1,921	1,121
			800	1,921	1,921	1,121

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5326	Supreme Court- Fees, Fines and Seizures	65,400	71,111	71,111	5,711
	5327	Supreme Court- State Costs Recovered	2,200	1,388	1,388	-812
			67,600	72,499	72,499	4,899

MS. S. RAMLALL
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5328	Attorney General- Sale of Law Books	300	223	223	-77
			300	223	223	-77

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5329	Official Receiver- Public Trustee	1,500	1,743	1,743	243
			1,500	1,743	1,743	243

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
520		Stamp Duties				
	5213	Incorporation of Companies	300	0	0	-300
	5214	Powers of Attorney	5,200	1,240	1,240	-3,960
	5216	Deed Poll	1,500	776	776	-724
525		Other Tax Revenues				
	5271	Duties on Transports and Mortgages	162,000	206,865	206,865	44,865
530		Fees and Fines				
	5330	Deeds Registry- Affidavit Fees	12,000	36,665	36,665	24,665
	5331	Deeds Registry- Land Registration	9,000	739	739	-8,261
	5332	Deeds Registry- Other	110,000	132,609	132,609	22,609
			300,000	378,894	378,894	78,894

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5333	Foreign Affairs- Consular Services	6,500	950	950	-5,550
	5334	Foreign Affairs- Citizen Registration	200	0	0	-200
	5335	Foreign Affairs- Registration of Births	250	0	0	-250
	5336	Foreign Affairs- Other	1,500	0	0	-1,500
	5337	Foreign Affairs- Affidavit Fees	10,500	0	0	-10,500
			18,950	950	950	-18,000

MS. E. HARPER
HEAD OF BUDGET AGENCY

**MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
520		Stamp Duties	\$000	\$000	\$000	\$000
	5211	Marriage Licenses	3,850	1,974	1,974	-1,876
530		Fee and Fines				
	5338	Home Affairs - Police	159,000	44,842	44,842	-114,158
	5339	Home Affairs- Prisons	0	3	3	3
	5340	Home Affairs - Fire Protection	150	890	890	740
	5341	Home Affairs- Citizen Registration Fees	200	39	39	-161
	5342	Home Affairs- Registration of Births	6,500	4,716	4,716	-1,784
	5343	Home Affairs- Registration of Premises	50	46	46	-4
560		Miscellaneous				
	5614	Prisons	120	3,997	3,997	3,877
			169,870	56,507	56,507	-113,363

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**MINISTRY OF CULTURE YOUTH AND SPORT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5344	Ministry of Culture Youth and Sports- YES Training	100	117	117	17
			100	117	117	17

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5311	Agriculture - Fishing Licences	25,500	16,745	16,745	-8,755
	5312	Agriculture - Other Agriculture	300	1,517	1,517	1,217
	5461	Fees	100	0	0	-100
			25,900	18,262	18,262	-7,638

MR. D. PERMAUL
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
530		Fees and Fines	\$000	\$000	\$000	\$000
	5318	Health- Pharmacy and Poison Boards	1,400	1,743	1,743	343
	5319	Health- National Blood and Transfusion Service	1,000	1,272	1,272	272
	5320	Health- Hospital and Dispensaries	0	458	458	458
	5321	Health- Labortaries	0	644	644	644
	5322	Health- Other	1,900	4,361	4,361	2,461
	5323	Health- Mahaica Farm	0	79	79	79
			4,300	8,557	8,557	4,257

MR. H. ALI
HEAD OF BUDGET AGENCY

**MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
520		Stamp Duties				
	5212	Cheques	2,100	56,285	56,285	54,185
	5217	Revenue Stamps	250,500	125,457	125,457	-125,043
	5219	Miscellaneous Bonds	250	89	89	-161
525		Other Tax Revenue				
		Agriculture Industry				
	5262	Rice Levy (a)	50,000	4,177,472	4,177,472	4,127,472
		Duties				
	5272	Auction Duty	20	2	2	-18
541		Interest				
	5419	Other Loans and Advances	2,500	12,638	12,638	10,138
	5413	Loans to Public Corporations	22,100	0	0	-22,100
545		Rents and Royalties				
	5463	Royalties	402,800	530,207	530,207	127,407
555		Dividends and Transfers				
	5561	Dividends from Non-Financial Institutions	124,400	125,000	125,000	600
	5562	Dividends from Equity Holdings	800,000	820,000	820,000	20,000
560		Miscellaneous				
	5616	Sundries	338,355	1,496,376	1,496,376	1,158,021
	5617	Pensions Contributions of Seconded Officers	0	283	283	283
	5619	Pensions Contributors of Legislators	7,000	4,534	4,534	-2,466
	5621	Lottery Receipts	15,000	35,259	35,259	20,259
			2,015,025	7,383,602	7,383,602	5,368,577

MR. 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 2005

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
500		Customs and Trade Taxes				
		Import Duties	3,741,400	3,659,891	3,659,891	-81,509
		Export Duties	3,400	6,839	6,839	3,439
		Stamp Duties	6,328	8,512	8,512	2,184
		Consumption Taxes on Imported Good				0
	5041	Oil	5,723,000	6,012,049	6,012,049	289,049
	5042	Non-oil	8,580,000	10,372,374	10,372,374	1,792,374
		Consumption Taxes on Domestic Goods				
	5051	Alcoholic Beverages	2,481,400	2,549,818	2,549,818	68,418
	5059	Other Domestic Goods	1,644,563	1,655,173	1,655,173	10,610
		Consumption Taxes on Services				
	5061	Overseas Telephone Bills	750,474	814,474	814,474	64,000
	5063	Betting Shops	9,721	9,225	9,225	-496
		Other Custom and Trade Taxes				
	5071	Environmental Tax	288,000	495,180	495,180	-157,293
	5079	Miscellaneous and Other Taxes	20,895	130,707	130,707	-20,895
		Customs Fees, Fines and Licenses				
	5081	Overtime Fees	42,420	71,405	71,405	-29,718
	5082	Departmental Fines	47,969	12,897	12,897	-32,599
	5083	Warehouse Rent and Charges	11,495	12,702	12,702	-11,495
	5084	Liquor Licence	16,993	15,370	15,370	-16,993
			23,368,058	25,826,616	25,826,616	2,458,558

MR. L. MARKS
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
510		Internal Revenue				
		Personal Income Tax				
	5111	Pay As you Earn	10,252,963	11,194,968	11,194,968	942,005
	5112	Income Tax on Self-Employed	958,153	919,332	919,332	-38,821
	5113	Premium	68,800	60,465	60,465	-8,335
	5115	Professional Fees	7,800	5,945	5,945	-1,855
	5116	National Development Surtax	191	56	56	-135
	5119	Other Personal Income Tax				0
		Companies Income Tax				
	5122	Income Tax on Private Sector Companies	456	871	871	415
	5123	Corporation Tax on Public Sector Companies	866,300	659,513	659,513	-206,787
	5124	Corporation Tax on Private Sector Companies	8,542,991	9,356,888	9,356,888	813,897
		Other Income Tax				
	5131	Withholding Tax	1,399,300	1,562,446	1,562,446	163,146
	5132	Capital Gains Tax	192,100	133,403	133,403	-58,697
		Tax on Property				
	5141	Net Property Tax- Public	748,700	806,917	806,917	806,917
	5143	Estate Duty	19,200	21,291	21,291	2,091
		Taxes on International Travel				
	5151	Travel Voucher Tax	725,850	665,234	665,234	-60,616
	5152	Travel Tax	535,950	498,528	498,528	-37,422
		Other Domestic Taxes				
	5161	Entertainment Tax	3,700	2,377	2,377	-1,323
	5162	Purchase Taxes	574,300	642,930	642,930	68,630
	5163	Hotel Accomodation Tax + (5069)	203,142	198,606	198,606	-4,536
	5165	Motor Veh. and Road Traffic Ordinance	206,690	174,825	174,825	-31,865
		Licenses				
	5171	Licences- Motor Vehicles	271,859	275,435	275,435	3,576
	5172	Licences- Other Vehicles	241	367	367	126
	5173	Licences- Trading	15,985	16,073	16,073	88
	5174	Licences- Miscellaneous	8,725	42,989	42,989	34,264
			25,603,396	27,239,459	27,239,459	2,384,763

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**MINISTRY OF WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5314	Works- Civil Aviation	0	35,339	35,339	35,339
	5315	Works- Electrical Inspectors	800	952	952	152
545		Rents and Royalties				
	5467	Works	2,000	5,642	5,642	3,642
560		Miscellaneous Receipts				
	5611	Aerodrome Charges	90,000	144,498	144,498	54,498
	5612	Timehri- Sale of Electricity	25,000	12,726	12,726	-12,274
	5613	Timehri- Miscellaneous Revenues	75,000	23,287	23,287	-51,713
	5618	Sale of Empty Drums	25	55	55	30
			192,825	222,499	222,499	29,644

MR. B. BALRAM
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
565		Sale of Assets				
	5669	Other Sale of Assets	0	7,348	7,348	7348
570		Micellaneous Capital Revenue				
	5711	HPIC Relief	2,623,468	2,571,648	2,571,648	-51,820
	5712	GCFS Recoveries	0	19,000	19,000	19,000
	5713	Other	0	1,156,462	1,156,462	1,156,462
575		External Grants				
	5781	CARDI/CIDA	224,461	0	0	-224,461
	5763	CDB	546,202	609,464	609,464	63,262
	5764	EU	1,050,000	1,716,672	1,716,672	666,672
	5766	IDB	144,000	495,423	495,423	351,423
	5767	DFID	651,950	1,440,497	1,440,497	788,547
	5768	Japan	0	0	0	0
	5772	IDA/World Bank	165,539	0	0	134,461
	5773	India	0	300,000	300,000	300,000
	5782	EU	2,286,000	0	0	-2,286,000
	5784	USAID/PL-480	1,022,000	351,045	351,045	-670,955
580		External Loans				
	5811	CDB	4,985,484	2,138,602	2,138,602	-2,846,882
	5812	China	1,677,000	0	0	-1,677,000
	5813	IDA	140,000	135,249	135,249	-4,751
	5814	IDB	8,114,450	8,477,008	8,477,008	362,558
	5815	IFAD	509,214	339,823	339,823	-169,391
	5818	India	1,100,000	800,000	800,000	
585		Balance of Payment Support				
	5851	IDB	1,022,000	0	0	-1,022,000
	582	IDA	2,452,800	0	0	-2,452,800
			28,714,568	20,558,241	20,558,241	-7,556,327

MR. N. REKHA
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2005**

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
545		Rents and Royalties				
	5466	Housing	500	2,927	2,927	2,427
	5465	Rental of Government Lands	800	0	0	-800
			1,300	2,927	2,927	1,627

MS. C. MOORE
HEAD OF BUDGET AGENCY