



# 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 ENDED  
31 DECEMBER 2006**



## *Audit Office of Guyana*

*P.O. Box 1002, 63 High Street, Kingston, Georgetown, Guyana*

*Tel: 592-225-7592, Fax: 592-226-7257, <http://www.audit.org.gy>*

30 July 2008

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

Dear Mr. Speaker,

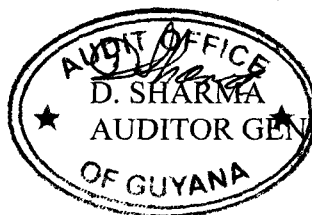
REPORT OF THE AUDITOR GENERAL  
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE  
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

In accordance with Article 223(3) of the Constitution of the Co-operative Republic of Guyana, I am pleased to present the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2006.

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,

The stamp is circular with a double-line border. Inside the border, the text "AUDIT OFFICE" is at the top, "OF GUYANA" is at the bottom, and "D. SHARMA" is in the center. Below "D. SHARMA" is the text "AUDITOR GENERAL (ag.)". There are two small stars on either side of "AUDITOR GENERAL (ag.)".  
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 recognised;
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 2006

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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 2006

#### 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 2006, as set out in pages 2/1 to 2/226. My audit was carried out in accordance with Sections 24 and 25 of the Audit Act 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 International Standards on Auditing, issued by the International Federation of Accountants (IFAC), 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.

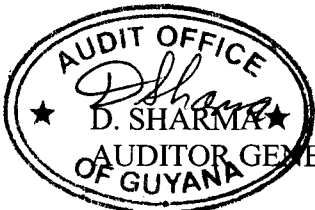
#### Qualified Opinion Based on Limitation in Scope

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 financial information necessary to present fairly the financial transactions and financial position of the state; and
  - Receipts and Payments of the Consolidated Fund;
  - Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure;
  - Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund;
  - Receipts and Payments of the Contingencies Fund;
  - Appropriation Accounts of Head of Budget Agencies; and
  - Receipts and Disbursements by Head of Budget Agencies;
  
- The Schedule of Public Debt;

for the fiscal year ended 31 December 2006. 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 2006.

- End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund;
- Statement of Contingent Liabilities;
- Current Assets and Liabilities of the Government;
- Schedule of Issuance and Extinguishment of all Loans;
- Financial Reports of the Deposit Funds; and
- Schedule of Government Guarantees.


  
 30 July 2008

## **Auditor General's Overview of the Office**

1. The Audit Office continued its implementation of the provisions of the Audit Act and related Regulations for the establishment and administration of an Independent Audit Office. The Audit Office of Guyana, formerly the Office of the Auditor General, was established by the Audit Act 2004, which came into operation on 27 April 2005 with the enactment of the Audit Act 2004 Commencement Order. Prior to this, regulations for the Audit Act 2004 were also made and passed by the National Assembly on 21 July 2005.
2. In addition, the requirements of the Rules, Policies, and Procedures Manual, which was framed in keeping with the Act and Regulations, and which governs the management and operations of, and conduct of audits, by the Audit Office, also continued to be implemented.
3. In its effort to strengthen the Audit Office, a further grant was sought from the Inter-American Development Bank to support the implementation of certain aspects of the Office's three-year strategic plan. Consequently, a second Technical Cooperation Agreement was signed between the Government of Guyana and the Inter-American Development Bank for US\$660,000 on September 17, 2007.
4. Under the first Technical Cooperation Agreement, funds were utilised to assist 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 modernising the organisational and human resources management systems, improving the procedures, professional practices and technical standards, incorporating new technology and creating an accountability climate.
5. Funding from the second Technical Cooperation Agreement is being used to assist in improving the procedures, professional practices and technical standards of the Office, improving critical support systems to enhance operational effectiveness, institutionalising best practices and skills transfer, and creating stakeholder awareness of constructive role of the Office.
6. With respect to improving the procedures, professional practices and technical standards, the Audit Office has established two new sections with the guidance of International Consultants from the Canadian Comprehensive Audit Foundation (CCAF-FCVI). These sections are the Performance Audit/Value for Money and the Forensic Audit Sections. Manuals for the execution of Performance and Forensic audits were formulated to suit the Audit Office's needs, and staff assigned to these sections have benefited from initial training sessions conducted by the CCAF-FCVI Consultants. These staff members will continue to benefit from further training initiatives, including distance education opportunities via an online college and training materials sourced from professional associations, such as, the Association of Certified Fraud Investigators. The Performance Audit section has already commenced working on two Performance Audits with the guidance of the CCAF-FCVI Consultant and reports on these Audits are expected to be issued in January 2009.



7. In addition, the AOG is currently in the process of improving its Quality Review Section with well documented review procedures and qualified staff, which will enhance the review component of each audit, as well as, contribute to issuing of consistent and appropriate reports. A consultant from CCAF-FCVI is expected to assist with the streamlining of this section in the second half of 2008.

8. With respect to improving critical support systems to enhance operational effectiveness, a Diagnostic Study of the Office's Registry is currently being undertaken by a local Consultant and the development of a Records Management System is expected to follow when the study is completed. The Office continues to make progress in addressing its information systems needs and now possesses the human resources required to undertake software and hardware requirements analysis, procurement, website maintenance, Local Area Network maintenance and PC maintenance. Additionally, the Office has benefited from the implementation of a number of new information systems, including, a Document Management System, an intranet and a Registry Cataloging and Indexing System. Both the Document Management System and the Registry Cataloging Application are expected to be expanded and upgraded to incorporate the recommendations from the diagnostic study of the Offices' Registry.

9. The establishment of a centrally managed server based Local Area Network in 2006, has improved the communication process and the sharing of documents within the Office. The Office plans to continue to build upon this platform with the deployment of Groupware Software in 2008. This software suite will provide capabilities for supporting organisation-wide communication and collaborative work, and will enable individuals and teams dispersed throughout the country to share ideas and documents, track projects status and tasks, perform scheduling, conduct electronic meetings and exchange electronic messages in the form of e-mail and instant messages.

10. Being mindful that the successful implementation of new software applications includes the training of end users, the Office plans to provide both "in-house" and externally sourced training in relevant software applications. In 2008 all Senior Officers will be trained in the use of Project Management Software while all levels of Staff will benefit from training in the use of Groupware Applications and further training in Audit and Data Analysis Software.

11. The Audit Office continues to maintain professional association with its counterpart Auditing Institutions in the Caribbean through its membership in the Caribbean Organisation of Supreme Audit Institutions (CAROSAI). Officers from the AOG participated in a number of CAROSAI activities and training initiatives, including an introductory course on Auditing IT Controls. Approximately forty staff members participated in the course on Auditing IT Controls through online and computer based training methods.

12. With respect to institutionalising best practices and skills transfer, the AOG procured a number of ACCA and CAT text books as well as examination kits for staff to utilise to pursue their professional examinations in the Accounting field. Additionally, the skills of the Office's Project Execution Unit is being upgraded through training seminars hosted by the IDB, while the Project Coordinator has benefited from a training course in Canada on Performance Indicators and Results Based Management Implementation.

13. With respect to creating stakeholder awareness of constructive role of the AOG, the Office is benefiting from the advice of a local Public Relations Consultant and is in the process of developing a three-year Public Awareness Strategic Plan. The Consultant is in the process of preparing a booklet and brochures which will inform Stakeholders of the Audit Office's role and responsibilities and create goodwill within the auditee community.

14. Apart from the above-mentioned progress made by the Office, the lack of adequate resources continued to hindered further progress. 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 being done in accordance with current and International Practices of exception reporting, highlighting only key findings. It is also expected that the separate reports emanating from the Performance and Forensic Audit Sections will result in reports being submitted on various sectors and issues, 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 2006

EXECUTIVE SUMMARY

Matters on the Public Accounts

1. The Fiscal Management and Accountability Act 2003 (FMA Act), provides for the regulation of the preparation and execution of the annual budget, the receipt, control and disbursement of public moneys and the accounting for public moneys, and is the most vital legislation governing the transparent and efficient management of the finances of Guyana. According to this Act, a number of Public Accounts Statements are required to be prepared and submitted. However, the following were some of the observations made on the Public Account Statements presented for audit.

(a) End of Year Budget Outcome and Reconciliation Report

2. Explanations for the impact of movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposals, changes to revenue policies during the year, and slippages, if any, in the delivery of the budget measures were not disclosed in the End of Year Budget Outcome and Reconciliation Report in accordance with Section 68 (1) of the FMA Act. As a result, the reasons for the respective variances of \$5.930 billion and \$3.011 billion between the estimates of revenue and the actual Government receipts for current and capital revenue and \$2.852 billion over the allotment and \$10.175 billion under the allotment between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained. Further, amounts of US\$4.373M, equivalent to G\$877.214M disbursed as grants to various Government agencies under the United Nations Development Programme were not incorporated into the revenue of the Public Accounts.

(b) Contingencies Fund

3. The Contingencies Fund continued to be abused with amounts drawn from the Fund being utilised to meet expenditure which did not meet the eligibility criteria as defined in the Act. According to the Statement, amounts totalling \$3.945 billion were drawn from the Fund by way of 138 advances. As at 31 December 2006, forty-nine of these advances totalling \$1.721 billion remained outstanding.

(c) Contingent Liabilities

4. Amounts totalling \$579.438M were shown as Contingent Liabilities for entities that are no longer in existence. However, the Ministry of Finance and the Accountant General's Department have still not taken steps to have these liabilities transferred to the Public Debt.

(d) Schedule of the Issuance and Extinguishment of all Loans

5. Loans totalling \$105M granted to Aroaima Mining Company and Hand-in-Hand Trust Corporation in 2004 were omitted from The Schedule of the Issuance and Extinguishment of all Loans.

Bank Accounts

6. It was noted that several transfers from other accounts to the Consolidated Fund were not effected and several accounts had overdrafts. Details of these are as follows:

(a) Transfers not effected

- (i) The amount of approximately \$7.190 billion representing balances held in thirteen special accounts;
- (ii) The balance of \$34.336M held in the General Account № 405;
- (iii) The balance of \$527.139M held in Non-Sub Accounting Ministries and Departments Bank Account No. 3001; and
- (iv) The balances of 66 inactive bank accounts, of which eight had balances in excess of \$100M.

(b) Account with overdrafts

- (i) The old Consolidated Fund bank account № 400 was overdrawn by \$46.906 billion at 31 December 2006; and
- (ii) Forty-two inactive accounts had overdrafts totalling \$685.991M. Of these accounts, twenty-four were overdrawn by amounts in excess of \$1M.

Introduction of the IFMAS and Resulting Effect

7. The introduction of the IFMAS which replaced some aspects of the previous manual system contributed to a more efficient accounting system and assisted in avoiding any over spending and reduced the processing time of payments, among others. This system also operates a single bank account. As a result, several accounts which were operational before, were required to be closed. However, this was not done and the following still exist:

- (a) The old Consolidated Fund bank account № 400;
- (b) One hundred and eight inactive Government bank accounts, of which some were rendered non-operational at the time of implementation of the IFMAS in 2004;

- (c) The General Account № 405, which was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments; and
- (d) The Non-Sub Accounting Ministries and Departments Bank Account No. 3001 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to Non-Sub Accounting Ministries and Departments.

#### Accounting for Gifts

8. The continued lack of reporting and accounting for all gifts to Ministries, Departments and Regions resulted in the Miscellaneous Receipts of \$2.053 billion at 31 December 2006 being understated by an undetermined amount.

#### Key Findings Relating to Ministries/Departments /Regions

##### (a) Overpayments on Contracts

9. Several Ministries and Regions have not recovered amounts overpaid on various contracts in prior periods. In addition, some of these Ministries and Regions, such as, Education, Amerindian Affairs, Regions 2, 3, 6, 7 and 10 continued to have overpayments on various contracts during 2006. One such example was recorded under the Ministry of Education, where \$10.982M was overpaid on eleven projects, which were mainly for the rehabilitation and extension to schools.

##### (b) Clearing of Cheque Orders

10. 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.

##### (c) Overpayment of salaries to staff and deductions to Agencies

11. 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 have not being able to recover such sums expeditiously.

##### (d) Overstatement on Appropriation Accounts

12. Several Ministries and Departments also recorded overstatements on their Appropriation Accounts as a result of (i) the issue at (c), (ii) Inter Departmental Warrants (IDWs) issued to Regions and the unspent amounts not being refunded, and (iii) Subvention Agencies not returning the unspent portions of amounts paid over to them, for specific expenditure.

(e) Compliance with the Stores Regulations

13. A number of Ministries, Departments and Regions continued to be in breach of the (i) Stores Regulations, with respect to log books, historical records of vehicles and maintenance of bin cards, and (ii) the PSM circular with respect to the updating of inventory and the marking of the related Fixed Assets.

(f) Other specific findings

(i) 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.

(ii) With respect to the Georgetown Public Hospital Corporation, which is now a separate entity from the Ministry of Health, the Corporation 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 both local and overseas. It did not re-tender or obtain a new 'no-objection' from Cabinet for the purchases of drugs and medical supplies. Further, during 2006, amounts totalling \$608.406M were expended on drugs and medical supplies. However, the Corporation could not totally account for drugs and medical supplies purchased since there was no central point of accountability.

(iii) In relation to Customs & Trade Administration, (i) seventeen Permits for Immediate Delivery (PID) with a total value of \$2.832 billion had not yet been perfected at the time of the audit in January 2007, (ii) 1,089 cargo vessels arrived in port in 2006. However, completed ship's files in respect of 243 ships were not submitted to the Quality Review Section and, as such, were not made available for audit examination, and (iii) with respect to matters pending with the Police and Legal Department, there were sixty-one dishonoured cheques valuing \$38.350M 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.

(iv) In relation to the Ministry of Home Affairs, it was noted that a quantity of arms and ammunitions to the value of \$11.160M, which were paid for in 2003, has not yet been delivered, nor has the Ministry been able to recover the amount paid.

(v) In relation to the Guyana Defence Force, it was noted that the Force continued to hire vehicles from a civilian and members of the Force. During 2006, one hundred and one payments totalling \$13.697M were expended on hiring of vehicles, owned by one civilian, who is employed as a maid, and nine members of the Guyana Defence Force. This was a serious breach of the Regulations, which strictly prohibits sponsoring of tenders for government contracts by Government Officers.

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 2006

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. The Unit to conduct performance and value for money audits has since been established utilising existing staff from within the current Audit Operations Division and is presently in its initial stage of formulating its first VFM audit plan. The implementation of this Unit emphasises our commitment in ensuring the provision of reports which will facilitate improvements in the operations of our clients. Further, the establishment and operation of this Unit is in keeping with the three years Strategic Development Plan and has been significantly supported by the provision of another grant to the Audit Office by the Inter-American Development Bank.

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 – Sections 68 and 73;
  - Statement of Contingent Liabilities – Section 73; 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 – Section 73;
- (b) Financial reports of the Extra-Budgetary Funds – Section 73;
- (c) Financial reports of the Deposit Funds – Section 73;
- (d) Financial reports of other accounts approved by the Minister – Section 73;
- (e) Schedule of Government Guarantees - Section 71;
- (f) Schedule of Public Debt Outstanding in the name of the Government, other levels of Government and public enterprises – Section 69; and
- (g) Schedule of the Issuance and Extinguishments of all loans granted by the Government, other levels of Government and Public Enterprises – Section 70.



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. As at 30 April 2006, none of the statements referred to above were received. However, draft Appropriation Accounts were received on the 29 June 2007 while drafts Public Accounts Statements were received on varying dates the last being on 14 March 2008. The signed statements to facilitate the completion of these audits were not received until 24 June 2008.

7. In accordance with Sections 68-71 and 73 of the FMA Act, the following statements were submitted to me for audit examination and certification:

- (a) End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Revenue and Expenditure) - Section 73(2)(a)(i);
- (b) Statement of Contingent Liabilities - Section 73(2)(a)(ii);
- (c) Financial information necessary to present fairly the financial transactions and financial position of the state:
  - (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) Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund - Section 73(2)(a)(iii);
  - (iv) Receipts and Payments of the Contingencies Fund- Section 73(2)(a);
  - (v) Current Assets and Liabilities of the Government - Section 73(2) (a)(iii);
  - (iv) Appropriation Accounts of Head of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B); and
  - (vi) Receipts and Disbursements by Head of Budget Agencies - Financial Regulations 11 of 2004 (Appendix B).
- (d) Schedule of Public Debt- Section 69(1);
- (e) Schedule of Issuance and Extinguishment of all Loans - Section 73(2)(a)(iii);
- (f) Financial Reports of the Deposit Funds - Section 73(2)(c); and
- (g) Schedule of Government Guarantees - Section 71(1).

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. Late submission of the Public Accounts Statements, the lack of adequate staff within the Audit Office and the late completion of the Auditor General's 2005 Annual Report, the untimely completion of physical verifications by the Works and Structures Division which impacted on the completion of the draft reports, 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, foreign-funded projects and special investigations.

END OF YEAR BUDGET OUTCOME  
AND RECONCILIATION REPORT (REVENUE)

Prior year matters which have not been resolved

10. The End of Year Budget Outcome and Reconciliation Report continued to be prepared without all of the necessary information required in accordance with Section 68 (1) of the FMA Act. More specifically, the Ministry of Finance did not include explanations of any significant differences between the annual estimates of revenues and out-turn of the revenues. The Ministry also did not provide explanations for the impact of (a) movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposals (b) changes to revenue policies during the year, and (c) slippages, if any, in the delivery of the budget measures. It was noted that the Ministry sent out circulars to all Heads of Budget Agencies requesting information and explanations as it relates to revenue collections. However, this information was not provided for the compilation of the Report. As a result, the reasons for the respective variances of \$5.930 billion and \$3.011 billion between the estimates of revenue and the actual Government receipts for current and capital revenue as shown below could not be ascertained.

Description	2006 \$'000
<u>Current Revenue</u>	
Approved Revenue	58,581,250
Actual Receipts	64,510,986
Variance	5,929,736
<u>Capital Revenue</u>	
Approved Revenue	33,473,540
Actual Receipts	36,484,698
Variance	3,011,158

*Recommendation:* The Audit Office recommends that the Minister of Finance institute measures to ensure that all necessary information is provided for audit examination as required by Section 68 (1) of the FMA Act. (2006/01)

11. Under the United Nations Development Programme (UNDP), amounts totalling US\$4.373M, equivalent to G\$877.214M, were disbursed by way of grants to various Government agencies. However, the National Estimates of Revenue and Expenditure continued to exclude the projected costs of proposed technical assistance from UNDP and other external funding agencies. The contributions from such technical assistance programs were also excluded from the consolidated financial statements of the Government.

*Recommendation:* The Audit Office recommends that the Ministry of Finance take immediate steps to incorporate into the National Estimates of Revenue for ensuing years all proposed receipts from technical assistance and to record the related revenue and expenditure in the Public Accounts. (2006/02)

12. 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)

13. Current expenditure continued to exceed the approved allotment, while capital expenditure continued to be inversely affected. The approved allotment for current and capital expenditure refers to the annual Estimates of Expenditure as approved by the National Assembly. 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	2006 \$'000
<u>Current Expenditure</u>	
Approved Allotment	60,907,939
Actual Expenditure	63,759,522
Over the Allotment	2,851,583
<u>Capital Expenditure</u>	
Approved Allotment	42,014,300
Actual Expenditure	31,839,078
Under the Allotment	10,175,222

14. This Report was similarly prepared to that of the End of Year Budget Outcome and Reconciliation Report (Revenue), without all the necessary information required in accordance with Section 68 (1) of the FMA Act. As a result, the respective differences of \$2.852 billion over the allotment and \$10.175 billion under the allotment between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained.

*Recommendation:* The Audit Office recommends that the Minister of Finance institute measures to ensure that all the necessary information is provided for audit examination as required by Section 68 (1) of the FMA Act. (2006/03)

15. 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

16. The FMA Act defines a contingent liability as “a future commitment, usually to spend public moneys, which is dependent upon the happening of a specified event or the materialisation of a specified circumstance”. The following table shows the Contingent Liabilities of the Government, as at 31 December 2006.

Name of Government Agency	Lender	Outstanding Liability \$'000
Guyana Transport Services Ltd.	Bank of India	45,852
Guyana Telecommunications Corporation	ITT World Comm. Inc.	139,787
Guyana National Co-operative Bank	Bulgaria	393,799
Total		579,438

17. The Ministry of Finance and the Accountant General’s Department have still not taken steps to have the above liabilities totalling \$579.438M transferred to the Public Debt, in view of the fact that the entities are no longer in existence.

*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. (2006/04)

## **FINANCIAL INFORMATION**

### RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

18. A number of Government bank accounts were rendered non-operational in 1994 and also at the time of implementation of the IFMAS in 2004. As at 31 December 2006, a total of 108 Government bank accounts were listed as inactive. However, it was observed that the majority of these accounts had not been reconciled, since they were established. The accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) was \$8.774 billion at 31 December 2006, as compared to a balance of \$8.435 billion at 31 December 2005. This represents the best available estimate of the cash position of the Government as at 31 December 2006.

19. 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 2006 \$M	Amount 2005 \$M
404	Redemption of Treasury Bills Account	(20,948)	(18,234)
407	Consolidated Fund (New)	17,452	6,098
400	“ “ (Old)	(46,906)	(46,900)
401	Deposits Fund	55	1,955
405	General Account	34	4,075
3001	Non-Sub-Accounting Min/Dept	527	9,812
-	Other Ministries/Departments' Accounts	6,686	6,661
969	Monetary Sterilisation Account	51,874	44,968
	Total	8,774	8,435

20. 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 2006 was \$27.412 billion. Of this amount, sums totalling \$1.285 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 No 201250. As instalments are paid to the CMCF, proportionate transfers are made to the Consolidated Fund. As at 31 December 2006, transfers to the Consolidated Fund amounted to \$831.736M.

21. The Audit Office's assessment of the balances held in the special accounts indicated that thirteen accounts with balances of approximately \$7.190 billion appear to be funds that are transferable to the Consolidated Fund. Nine of these accounts reflected static balances totalling \$4.778 billion over the last three years. The following are details with appropriate explanations in the subsequent paragraphs:

Account №	Description	Amount 2006 \$'000	Amount 2005 \$'000	Amount 2004 \$'000
201110	Infrastructural Development Fund A/c	371,573	371,573	371,573
200920	Accountant General – GEC Wartsila	127,138	127,138	127,138
200950	Agriculture Sector Loan	77,294	77,294	77,294
201000	UK Programme Aid - GEA	474,482	474,482	474,482
201010	UK Programme Aid - Rice	55,421	55,421	55,421
201050	Agriculture Rehabilitation Project	280,914	280,914	280,914
201090	SIMAP Phase II Sub-Account	213,750	213,750	213,750
201210	EPDS – Buy Back Programme	560,946	560,946	560,946
201360	Poverty Reduction Support	2,616,862	2,616,862	2,616,862
<b>Total Static Accounts</b>		<b>4,778,380</b>	<b>4,778,380</b>	<b>4,778,380</b>
201450	Japanese – Non Project Grant Aid	8,206	5,484	66,074
201340	CARICOM Headquarters Building Proj.	26,949	102,786	145,766
201130	Financial Sector Reform Programme	172,953	172,953	2,458,143
200880	Accountant General	2,203,433	2,174,551	984,326
<b>Total Active Accounts</b>		<b>2,411,541</b>	<b>2,455,774</b>	<b>3,654,309</b>
<b>Total Static and Active Accounts</b>		<b>7,189,921</b>	<b>7,234,154</b>	<b>8,432,689</b>

22. 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 \$15.964 billion as at 31 December 2006.

(i) Account № 201110 was established in 1994 through the transfer of \$2.110 billion from the Consolidated Fund to establish an Infrastructural Development Fund (IDF). From the IDF, 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, but there was no movement since 1997. As can be noted, the account reflected a balance of \$371.573M as at 31 December 2006.

(ii) 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.

(iii) 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.

(iv) The respective balances of \$474.482M and \$55.421M held in accounts Nos 201000 and 201010 represent local currency proceeds from a grant approved by the British Government to purchase fuel and lubricants. The Grant was used to pay foreign suppliers, while local purchasers repaid the local currency equivalent. This programme came to an end several years ago.

(v) The balance of \$280.914M held in account No 201050 (ARSA A/C) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan No 839 SF/GY, which was financed by the IDB and had come to an end in 1995. The IDB provided foreign currency for the purchase of agricultural equipment and the disbursements under the loan were 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. Noteworthy, also is the fact that Government's indebtedness of US\$26.8M on this loan as at May 1999 was written off as part of the HIPC Initiative.

(vi) The Ministry of Finance and SIMAP Agency were unable to provide information on the nature of account No 201090 – SIMAP Phase 2, which reflected a balance of \$213.750M as at 31 December 2006. Investigations revealed that the amount was transferred from the ARSA Account in 1994.

(vii) In relation to the amount of \$560.946M shown on account No 201210, the Government of Guyana and the World Bank entered into a grant agreement in November 1998 to fund a commercial debt buy back programme. Under the agreement, the sum of US\$5.440M was provided for the settlement of arrears on 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 Bank of Guyana had incurred the liabilities under the EPDS, the Government of Guyana was credited with the relief from the World Bank through the opening of this account.

(viii) The amount of \$2.617 billion on account No 201360 was in respect of the Government of Guyana and the International Development Association (IDA) loan agreement, which was signed in January 2003, for Poverty Reduction Support Credit. The Loan provided for (a) investments in human capital under the health and education sectors; (b) strengthening of public institutions and improvement of governance; (c) expansion and improvement in the provision of basic services under the water sector; and (d) broad-based job-generating economic growth. The amount of \$2.617 billion was credited to the account at time of its opening in December 2003 and there were no transactions on this account since then.

*Recommendation:* The Audit Office again recommends that the Ministry of Finance urgently review the status of the above accounts, with a view paying into the Consolidated Fund all funds that are transferable. (2006/05)



23. The old Consolidated Fund bank account № 400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of the account. However, despite attempts to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. Further, this account was overdrawn by \$46.906 billion at 31 December 2006. One reason for the overdraft was the failure by Heads of Budget Agencies to reconcile all inactive and active government bank accounts and to pay over sums due to the Fund.

*Recommendation:* The Audit Office 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. (2006/06)

24. All gifts to Ministries/Departments/Regions are to be valued and brought to account by the individual entities. Periodic returns are required 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 Receipts. Despite a circular from the Accountant General to all Heads of Budget Agencies that detailed the procedures to account for gifts, there was no evidence of adherence, although it was confirmed that gifts were received over the reporting period. As a result, the amount of \$2.053 billion representing Miscellaneous Receipts as at 31 December 2006 is understated by an undetermined amount.

*Recommendation:* The Audit Office recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with the Accountant General's circular concerning the accounting for gifts. (2006/07)

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

25. The Ministries listed below, failed to achieve their anticipated levels of capital expenditure activity during 2006. Similar observations were made in my previous reports and these had affected the first seven of these Ministries among others.

Name of Ministry/Department	Total Funds Available \$'000	Actual Expenditure \$'000	Shortfall \$'000
Min. of Finance	16,544,314	3,577,899	12,966,415
Min. of Public Works	10,630,726	8,065,772	2,564,954
Min. of Housing & Water	4,161,467	3,025,114	1,136,353
Min. of Agriculture	3,824,187	3,087,022	737,165
Min. of Human Services & Soc. Sec.	1,631,029	1,531,820	99,209
Min. of Local Government & Reg. Dev.	2,840,384	2,763,492	76,892
Min. of Health	1,849,023	1,796,993	52,030
Min. of Culture, Youth & Sports	2,553,133	2,250,202	302,931
Office of the President	580,021	521,473	58,548
Total	44,614,284	26,619,787	17,994,497

EXPENDITURE IN RESPECT OF THOSE SERVICES WHICH BY LAW  
ARE DIRECTLY CHARGEABLE TO THE CONSOLIDATED FUND

26. Expenditure in respect of those services, which by law are directly chargeable to the Consolidated Fund, otherwise known as Statutory Expenditure, do not form part of the voted provisions approved by the National Assembly. Such expenditure includes repayment and servicing of the Public Debt, emoluments of holders of constitutional offices and pensions and gratuities of public officers. The details of Statutory Expenditure for 2006 are shown on pages 2/19 and 2/28 to 2/44.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

27. In accordance with Section 41 of the FMA Act, the Minister “may approve a Contingencies Fund advance as an expenditure out of the Consolidated Fund by the issuance of a drawing right”. The criteria requires the Minister to be satisfied that “an urgent, unavoidable and unforeseen need for the expenditure 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 this Act; or (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.

28. The Statement of Receipts and Payments of the Contingencies Fund for the year ended 31 December 2006 is shown on pages 2/20 to 2/22. According to the Statement, amounts totalling \$3.945 billion were drawn from the Fund by way of 138 advances. As at 31 December 2006, forty-nine of these advances totalling \$1.721 billion remained outstanding.

29. My previous Reports highlighted the continual abuse of this Fund. The instances listed below, which did not meet the eligibility criteria, support the opinion that the abuse continued during 2006.

Ministry/Region	Particulars	Amount \$'000
Ministry of Culture	Defray expenses for several celebrations	12,000
	Participation in the Commonwealth games	2,000
	Purchase of vehicles for Cricket World Cup	168,834
Office of the President	Expenses associated with the Public Management Modernisation Project	12,000
	Purchase of stationery	3,000
	Airfare for students travelling to Cuba	28,000
Min. of Amerindian Affairs	Hosting of Amerindian Heritage month activities	10,021
Ministry of Health	Payment of stipend to nursing students	44,179
	Purchase of generators for Diagnostic Centres	46,606

Ministry/Region	Particulars	Amount \$'000
Ministry of Home Affairs	Purchase of fire equipment Dietary, industrial stores, maintaining hygienic environ and accommodation for the prison population	3,000 33,110
Min. of Local Government	Outstanding payments for operation of the Mandela Landfill Site	11,700
Ministry of Public Works	Maintenance of pontoons at the Demerara Harbour Bridge Support for T&HD to meet outstanding commitments	100,000 43,000
Ministry of Housing	Civil works undertaken in housing schemes	600,000
Total		1,117,450

### CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

30. The General Account № 405 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments. The Account remained opened despite previous recommendations to have it closed and the balance transferred to the Consolidated Fund. As at 31 December 2006, the Account reflected a balance of \$34.336M.

*Recommendation:* The Audit Office recommends that the Accountant General's Department take immediate steps to effect the closure of the General Account and to have the balance transferred to the Consolidated Fund old account No. 400. (2006/08)

31. Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments Bank Account No. 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of \$527.139M at the end of 2005. The funds in this account were mainly as a result of the unspent amounts that had not been paid over to the Consolidated Fund over the years.

*Recommendation:* The Audit Office recommends that the Accountant General immediately 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 old bank account No. 400. (2006/09)

32. The Accountant General have not taken the necessary steps to effect the closure of 66 inactive bank accounts with positive balances and to transfer the balances held in the accounts to the Consolidated Fund. The following eight accounts had had balances in excess of \$100M:

Account №	Description	Amount \$'000
102	Accountant General Interest on Bonds	3,706,222
1004	Student Loan Fund Account	437,502
3034	C.O.P. Official – Bail Account	135,845
3049	AG Sub-Treasury – Region No. 9	121,715
3114	Georgetown Magistrate Suitors	154,315
3194	GRA- Customs & Trade Administration	390,064
3257	Basic Needs Trust Fund	100,532
4000	Registrar Supreme Court Execution Sale	109,789
Total		5,155,984

33. Further, there has not been any progress in clearing those accounts which were overdrawn. Such accounts number forty-two and have overdrafts totalling \$685.991M. Of these accounts, twenty-four were overdrawn by amounts in excess of \$1M, as shown below:

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
3024	Inland Revenue Department	1,242
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
3083	GAHEF - Salaries A/c	1,208
3088	REO Essequibo Islands	1,307
3095	West Dem. Magistrate District Bastardy & Maint.	1,201
3112	West Dem. Mag. Bastardy & Maint.	5,466
Total		681,977

*Recommendation:* The Audit Office recommends that the Accountant General take urgent steps to effect closures of all inactive accounts with positive balances and to transfer these balances to the Consolidated Fund and to take the necessary steps in order to liquidate the overdrafts on the inactive accounts and to effect their closure. (2006/10)

34. The Monetary Sterilisation Account, set up in 1993 to capture the proceeds from issues of medium term (i.e. 182 & 365 days) Treasury Bills, reflected a balance of \$51.874 billion as at 31 December 2006. However, the related balance in the Schedule of Public Debt was stated as \$54.798 billion, resulting in an unexplained difference of \$2.924 billion.

35. In view of the foregoing observations, and the fact that (a) in some instances the actual bank balances were used instead of cash book balances; (b) an absence of reconciliation existed for the vast majority of Government bank accounts; (c) there were incorrect recordings of current assets; (d) the recording of “Other Liabilities” totalling \$2.848 billion remained unsubstantiated, 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 2006, could not be satisfactorily determined.

#### APPROPRIATION ACCOUNTS OF HEAD OF BUDGET AGENCIES

36. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2006 in respect of the current and capital votes for which they were responsible, are shown on pages 2/48 to 2/208. These accounts are subject to the comments dealing with the accounts of Ministries/Departments/ Regions under the relevant sections of this Report.

#### RECEIPTS AND DISBURSEMENTS BY HEAD OF BUDGET AGENCIES

37. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2006 are shown on pages 2/209 to 2/226. These statements are also subject to the comments dealing with the accounts of Ministries/ Departments/Regions under the relevant sections of this Report.

#### SCHEDULE OF PUBLIC DEBT

38. The Public Debt Register continued to be improperly maintained as several entries were incompletely written up, for example, period of loan and rate of interest. In addition, a system was not in place to monitor disbursements by funding agencies. Further disbursement column of the Register was being written up from monthly statements provided by loan creditors instead of submissions of relevant documentation from executing agencies, which attested to the disbursements made.

## SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

39. The Schedule of the Issuance and Extinguishment of all Loans reflected a balance of \$6.647 billion at the end of 2006. However, this balance did not include loans granted in 2004 totalling \$105M to Aroaima Mining Company and Hand-in-Hand Trust Corporation.

40. Included in the balance of \$6.647 billion were loans issued to LINMINE, Guyana Airways Corporation and Mards Rice Milling Company Limited. The recovery of the amounts loaned to LINMINE appears to be very remote, in view of the fact that the Government has divested 70% of its interest in the Company. Guyana Airways Corporation is no longer in existence, while the financial statements of Mards Rice Milling Company Limited were last audited in 2002.

41. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Schedule of the Issuance and Extinguishment of all Loans, could not be satisfactorily determined.

## FINANCIAL REPORTS OF THE DEPOSIT FUNDS

42. Section 42 of the FMA Act provides for the Minister to “establish one or more Deposit Funds into which public moneys shall be paid pending repayment or payment for the purpose for which the moneys were deposited”. Except for transfers to the Consolidated Fund of \$1.900 billion from the old Deposit Fund, deposits received during the year, were paid directly into the Consolidated Fund (Account №. 407), while related payments were also effected directly from that Fund. This method of treatment did not appear to address the accounting issues surrounding deposits and therefore is deemed inadequate.

*Recommendation:* The Audit Office recommends that the Minister of Finance undertake to establish a Deposit Fund in accordance with the requirement of the FMA Act. (2006/11)

43. The Audit Office continued to experience difficulty in determining the exact balance on the Deposits Fund. This is due to a gap of fourteen years in financial reporting covering the period 1982 to 1995. In addition, the ledgers relating to the Fund were not written up since September 1987. The financial statement for the period under review was based on submissions by Ministries, Departments and Regions. However, in the absence of reconciliation with the Accountant General’s records, the amounts shown in the statement could not be relied upon.

44. The Audit Office was also unable to verify the accuracy of \$1.351 billion shown as deposits held for investments on behalf of the Sugar Industry Labour Welfare Fund, the Sugar Industry Rehabilitation Fund and the Sugar Industry Price Stabilisation Fund. These entities were last audited for the respective years 1996, 1980 and 1980. It was therefore not possible to use the entities records as a basis of verifying the accuracy of the balances.

45. A similar situation existed with the Dependents' Pension Fund. The Financial Report of the Deposit Fund shows an amount of \$321.241M held on behalf of the entity. However, the last set of audited accounts was in respect of 2001. Hence the accuracy of this amount could not have been properly validated.

46. Prior to 2004, the records at the Accountant General's Department were not maintained in a manner to adequately monitor or control advances granted from the Deposits Fund. In addition, it was not possible to easily ascertain the value of advances issued or outstanding as at 31 December 2003. As a result, the amount of \$6.513 billion shown as advances outstanding as at 31 December 2006 could not be substantiated.

47. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Financial Report of the Deposit Fund could not be satisfactorily determined.

#### SCHEDULE OF GOVERNMENT GUARANTEES

48. The Schedule of Government Guarantees shall include, with respect to each Government guarantee outstanding (i) the identity of the public entity whose borrowing has been guaranteed (ii) the identity of the creditor and (iii) and the amount of the Government's potential debt obligation in respect of the guarantee.

49. The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd, Guyana Telecommunications Corporation and Guyana National Co-operative Bank. The above entities are no longer in existence and therefore the responsibility to discharge liabilities totalling \$579.438M now rests with the Government. The Audit Office had recommended in previous Reports that this amount be transferred to the Public Debt. It is disappointing to note that no action was taken in this regard.

50. In view of the foregoing observations and my comments at paragraphs 16 and 17 above, the completeness, accuracy and validity of the amounts shown in the Schedule of Government Guarantees and the Statement of Contingent Liabilities could not be satisfactorily determined.

#### FINANCIAL REPORT ON EXTRA-BUDGETARY FUNDS

51. There were no Extra-budgetary Funds created during the period under review.

#### FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

52. There was no other Financial Report approved by the Minister for the period under review.

AGENCY 01 & DIVISIONS 501 & 502  
OFFICE OF THE PRESIDENT

Current Expenditure

Prior year matters which have not been fully resolved

53. The Office has still not recovered the overpayments of net salaries totalling \$145,508 made to four Officers who had their services terminated. The Head of the Budget Agency indicated that all efforts to locate these persons have proven futile and as a consequence the approval of the Finance Secretary will be sought to have the loss written off.

54. The Office continued to inappropriately meet the expenditures of the Presidential Guard, Guyana Information Agency, Castellani House and the Joint Intelligence Co-ordinating Agency from the subhead, Subsidies and Contributions to Local Organisations, when these are all Departments in the Office of the President. Amounts totalling \$311.603M were charged to this subhead for these Departments during 2006. The Administration has written the Finance Secretary by way of letter dated 15 February 2008 to have this matter rectified.

55. Further, it was noted that the Office has still not laid in the National Assembly the audited accounts of Statutory Entities under the Office of the President.

Current year recommendations for improvement in the existing system

56. The sum of \$30.329M was expended on Fuel and Lubricants. However, it was observed that the Office had made advance payments to the Guyana Oil Company and Esso Service Station for the supply of fuel. As at 31 December 2006, the Guyana Oil Company was indebted by \$1.075M, while Esso Service Station was indebted by \$4.843M, giving a total of \$5.918M owed to the Office, which was supplied in 2007. As a result, the Appropriation Account was overstated by this amount.

*Office's Response:* The Head of the Budget Agency explained that approval of the Finance Secretary has been sought to make advance payments. Reconciliation is also now being done on a monthly basis.

*Recommendation:* The Audit Office recommends that the Office of the President continues to reconcile these accounts on a monthly basis. (2006/12)



## Capital Expenditure

### Prior year matters that have not been fully resolved

57. The National Communication Network (NCN) has still not adhered to the requirements of the Tender Board procedures regarding adjudication at the appropriate authority levels and ensured that all its assets acquired are inventoried and marked to identify them as the property of NCN to facilitate proper accountability at all times. During 2005, NCN procured goods and services totalling \$55.132M without adherence to Tender Board procedures. Similarly, in 2006, NCN purchased transmission equipment totalling \$17.555M, comprising connectors, cables, antennas, power divider and amplifiers for Georgetown and Linden NCN transmission Centres without adherence to Tender Board Procedures. These items were received, however, they were not inventoried nor marked to identify them as the property of NCN.

58. 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, revenues, expenditures, assets and liabilities of the Wildlife Division were not reflected in the accounts of the EPA.

### Current year recommendations for improvement in the existing system

#### Subhead 12002 - Office and Residence of the President

59. The sum of \$12M was allocated for the refurbishment of Castellani House and the completion of barracks and painting at State House. Supplementary Provisions in the sum of \$10M was approved giving a revised allocation of \$22M. During 2006, amounts totalling \$20.325M were expended. Included in this amount were sums totalling \$2.414M which were expended on the completion of the Presidential Guard Barrack. Additional works were budgeted for completion of Presidential Guard Barrack in the sum of \$3.819M giving a revised project cost of \$6.092M. However, approval for this variation was not seen. Nevertheless, the works were completed and physically verified.

60. The National Procurement and Tender Administration Board had in 2005, awarded the contract for school furniture in the sum of \$36.610M. The furniture was to be used in schools in Georgetown, Region 3 (Essequibo Islands/West Demerara) and Region 4 (Demerara/Mahaica). Works under the contract began during the period under review, as at 31 December 2006, amounts totalling \$16.546M were disbursed under the contract. Attempts to determine the quantum of furniture delivered proved futile since records were not maintained to establish details of delivery.

61. The contractor was contacted with a view to substantiating the transaction and he had indicated that he had supplied furniture to the total value of \$16.546M, he could not give all the relevant details. As such, reliance had to be placed on the certificate given by the Building Division of the Ministry of Education. The contract was discontinued during the period.

*Office's Response:* The Head of the Budget Agency indicated that the contractor had claimed that he supplied all the furniture and requested payment. However, an examination of the records revealed that the furniture was supplied to the value of \$16.546M and as a consequence the contract was terminated and no further payments were made.

*Recommendation:* The Audit Office recommends that the Office of the President put systems in place to avoid such reoccurrences. (2006/13)

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

62. An amount of \$2.209M was allocated for the purchase of office furniture and equipment including computer. The full amount was expended and included the sum of \$1.509M, which was expended on two computers and accessories, a projector and an air conditioning unit, while sums totalling \$700,000 were expended on seventeen chairs, two filing cabinets and one conference table. Approvals were obtained for all purchases, but it was noted that in three cases totalling \$707,455, where the Head of Budget Agency approval was given, the adjudication of the National Procurement and Tender Administration Board was required. Of the purchases, one CPU valued at \$92,400 was not presented for audit verification. The Accountant explained that the item was stolen from the Office on 16 June 2007 and a loss report was presented in support of the explanation.

*Agency's Response:* The Agency accepted the breaches and indicated that there was an urgent need to acquire the equipment which was purchase from reputable suppliers. However, systems are being put in place to ensure that the procurement procedures are adhered to in the future.

*Recommendation:* The Audit Office recommends that GO-INVEST adhere strictly to the requirements of Section 14 of the Procurement Act regarding splitting of contracts. (2006/14)

#### Subhead 34003 - Environmental Protection Agency (EPA)

63. The sum of \$1M was provided for the upgrading of driveway at Turkeyen and based on the Appropriation Account, the full amount was expended. However, the records of the EPA revealed that during the period, \$835,524 was expended. The EPA retained \$92,836 to effect payment of retention and refunded \$71,640 to the Office of the President on the 16 January 2007. These circumstances resulted in the overstatement of the Appropriation Account by \$164,476.

*Agency's Response:* The Agency acknowledged this finding and promised to take corrective action.

*Recommendation:* The Audit Office recommends that all unspent monies be refunded to the Office of the President and credited to the appropriation account in order to avoid an overstatement of expenditure. (2006/15)

Subhead 34007 - Government Information Agency

64. An amount of \$7M was allocated for the purchase of mini-bus and office equipment. The full amount was expended on the purchase of a Toyota minibus, one computer, a digital mixer, two camcorders and two mini VCRs. In this regard, there was no evidence that Tender Board Procedures were followed during the acquisition for the purchase of the mini bus and camcorders, which respectively cost \$2.2M and \$3.4M. Nonetheless, the items were received and properly brought to account.

*Agency's Response:* The Head of the Agency explained that there was an urgent need for the acquisition of the vehicle and the editing equipment and a decision was made to purchase the items.

*Recommendation:* The Audit Office recommends that the Office of the President should ensure that the subvention Agency adhere strictly to Section 27 of the Procurement Act regarding competitive bidding of contracts for services and purchases. (2006/16)

Subhead 34008 - Guyana Energy Agency

65. The sum of \$2.350M was allocated to enable the acquisition of office equipment, including photocopier and fax machine. Amounts totalling \$1.905M were expended on a photocopier, a computer and a stabilizer. Tender Board Procedures were not followed for the purchase of the photocopier, which cost \$1.777M. Nevertheless, the items were received and properly brought to account in the Agency's records.

*Agency's Response:* The Head of GEA explained that a decision was made to acquire the item from the supplier who had provided a quotation for the photocopier.

*Recommendation:* The Audit Office recommends that the Office of the President should ensure that the subvention Agency adhere strictly to Section 27 of the Procurement Act regarding competitive bidding of contracts for services and purchases. (2006/17)

Subhead 45023 – Institute of Applied Science and Technology - IAST

66. The sum of 12M was allocated for activities, which included the purchase of vehicle, air conditioning units, photocopier, fax machine, testing kits and other equipment for the bio-diesel project. The full amount was expended, however, it was noted that the fax machine and testing kits were not acquired during the period nor were these items provided for in the 2007 budget. In addition, IAST undertook the purchase of building materials valued at \$1.435M for the rehabilitation of the Bio-diesel building and laboratory. The labour for the works for which, \$3.471M was paid during the period was contracted to a private party. The acquisition of materials and labour were not subjected to Tender Board Procedures. In addition, the terms and conditions of the labour contract could not be determined because the IAST failed to enter into a written agreement with the contractor. Further, IAST purchased a land cruiser, 4 air conditioning units and installation of wireless system without adherence to tender procedures. Notwithstanding this breach, the items were verified as having been received and properly brought to account.

*IAST's Response:* The Director of the Agency indicated that the items purchased were only available from a sole supplier. However, he accepted the breaches and indicated that systems are being put in place to ensure that the procurement practises are brought in line with the expectations of semi-autonomous Agencies.

*Recommendation:* The Audit office recommends that the Institute of Applied Science and Technology adhere to the requirements of the Procurement Act regarding competitive bidding and adjudication at the appropriate level. (2006/18)

AGENCY 03 & DIVISION 526  
MINISTRY OF FINANCE

Current Expenditure

Programme 1 – Ministry Administration

Prior year matters which have not been fully resolved

67. There continued to be insufficient documentary evidence to support refunds to the Guyana Rice Development Board (GRDB) with respect to Rice Levy A. 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. During 2006, the amount of \$1.032 billion was paid to GRDB to allow for Rice Levy A to be paid in as current revenue, as provided for in the Estimates.

68. During 2006, amounts totalling \$462.757M were expended to meet the cost of operations of the State Planning Secretariat, Customs Anti Narcotics Unit (CANU), National Procurement and Tender Administration Board, Statistical Bureau and Financial Intelligent Unit (FIU). The CANU, a Department within the Ministry of Finance continued to inappropriately have its operations financed under contributions to local organisations. This Unit is not a separate legal entity and this arrangement has resulted in, firstly, Employment Costs and Other Charges not being 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.

69. Further, CANU which was established to protect the Customs revenues is still not operating under the direction of the Commissioner of the 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 organisations and create specific programmes under the existing programme budgeting arrangements in respect of this Department. (2006/19)

*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. (2006/20)

70. The State Planning Commission which was to have been dissolved several years ago and its operations transferred to the Ministry of Finance continues to be in existence and has the status of a separate legal entity. 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 and were not involved in the work of the State Planning Secretariat although their emoluments were met from the State Planning payroll. Further, the last set of audited accounts of the Commission was in respect of 1991.

*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 1992-2006 for audit examination. (2006/21)

71. In previous reports, the Audit Office highlighted the Ministry's failure to pay over the Government's share of 24% of the proceeds of the Guyana Lotteries to the Consolidated Fund. Instead, such proceeds were paid into a special bank account No. 3119 and were used to meet public expenditure without Parliamentary approval.

*Recommendation:* The Audit Office recommends that the Ministry of Finance take appropriate measures to close bank account No. 3119 and transfer the balance to the Consolidated Fund in accordance with Section 21 (1) of the FMA Act. Thereafter, the Ministry should ensure that Government's share of the proceeds of the Guyana Lotteries is paid over directly to the Consolidated Fund. (2006/22)

72. During the period 1996 to 2006, amounts totalling \$2.950 billion were received from the Guyana Lotteries Company and deposited into account No. 3119. The balance on this account as at 31 December 2006 was \$74.622M. Therefore, payments totalling \$2.875 billion were made during this period to meet expenditure of which sums totalling \$424.898M were expended in 2006. The following is a breakdown of the payments made:

Ministry/Department/Region	Amount \$'000	Remarks
Ministry of Public Works	311,836	Site, field and pitch preparation for World Cup Cricket.
Ministry of Culture, Youth & Sports	106,306	Operating of a Local Organising Committee, management of a Bed and Breakfast Secretariat and other miscellaneous expenses.
Government Information Agency	6,056	Support for public viewing of FIFA World Cup Foot Ball.
Ministry of Foreign Affairs	251	Youth festival in Venezuela
Others	449	Administrative cost of the Commission.
Total	424,898	

73. All of the above expenditure was within the National Sectors previously identified and in accordance with the guidelines for access to the Lottery funding, which included funding for activities promoting cultural and youth and sports development, financing medical treatment overseas and economic support for disadvantaged groupings among others. The last set of audited accounts of the Guyana Lottery Commission was for the year 2006.

#### Current and Capital Revenue

74. Current Revenues continued to be understated due to monies held in the Government of Guyana OMAI Royalties Account №. 964 not being paid over to the Consolidated Account. At the end of 2006, this account reflected a balance of \$41.954M.

*Recommendation:* The Audit Office again recommends that this account be closed, and all revenues relating to royalties be paid directly into the Consolidated Fund. (2006/23)

75. Significant differences continued to be observed between the amounts shown as receipts in respect of external loans on the Statement of Receipts and Disbursements and those recorded in the Public Debt Statement.

Lending Agency	Public Debt Statement \$'000	Revenue Statement \$'000	Difference \$'000
Caribbean Development Bank	2,688,841	8,662,091	5,973,250
China	1,996,523	0	(1,996,523)
International Development Assoc.	-	124,400	124,400
Inter American Development Bank	9,478,264	9,262,322	(215,942)
IFAD	208,704	404,046	195,342
Italy	813,148	793,108	(20,040)
India	1,546,182	2,098,765	552,583
OPEC	1,675,622	0	(1,675,622)

*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. (2006/24)

76. 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 was still 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.

#### Current year recommendations for improvement in the existing system

##### Current Revenue

77. Included in the amount of \$2.053 billion shown as Miscellaneous Receipts under current revenue were sums totalling \$35.288M which represents unspent balances from Inter-Departmental Warrants which were inadvertently paid over to the Consolidated Fund as revenue. These amounts should have been credited to the respective appropriation accounts for the various agencies. As a result, the expenditure and revenue were overstated by \$35.288M.

*Ministry's Response:* The Ministry acknowledged this finding and promised to take corrective action.

*Recommendation:* The Audit Office recommends that all unspent monies from Inter-Departmental Warrants be refunded to the issuing Agency to be credited to the appropriation account in order to avoid overstatement of expenditure and revenue. (2006/25)

## Programme 2 - Accountant General's Department

### Prior year matters which have not been fully resolved

78. The Department continued to reflect in its record, an old main bank account № 506, which became non-operational in June 1996, and was overdrawn by \$1.946M as at 31 December 2005. The Finance Secretary was written to, but the closure of this account still remains unresolved.

79. Conference advances continued to be uncleared long after they have been granted. At the time of the audit, in March 2007, 377 advances totalling \$91.1M for the years 2003 to 2005 remained uncleared. During the period under review, according to the Conference Advances Register, amounts totalling \$180.103M were expended on the cost of 287 overseas conferences and official visits of which 131 advances totalling \$57.603M remained outstanding at the time of reporting.

### Capital Expenditure

#### Prior year matters which have not been fully resolved

##### Subhead 45008 - Guyana Revenue Authority

80. The Appropriation Account continued to be overstated due to the failure of the Authority to promptly pay over unspent balances to the Consolidated Fund. As at 31 December 2006, unspent balances amounted to \$1.328M. This amount was paid over to the Consolidated Fund on 7 July 2007.

81. No evidence was seen that the Authority took appropriate action to have the loss of the three (3) printers valued at \$365,750 which were purchased in 2000, written off. These printers were not received from the supplier and he is no longer in the country.

#### Current year recommendations for improvement in the existing system

##### Subhead 45008 - Guyana Revenue Authority

82. It was observed that the purchase of PR equipment valued at \$2.112M was made without adherence to tender board procedures. Nevertheless, the items were verified as having been received and brought to account in the Fixed Assets Register.

*Authority's Response:* The Head of the Agency explained that there was an urgent need for the acquisition of the equipment and a decision was made to purchase the items.

*Recommendation:* The Audit Office recommends that the Authority adheres strictly to Section 27 of the Procurement Act regarding competitive bidding of contracts for purchases. (2006/26)



## CUSTOMS AND TRADE ADMINISTRATION

### Prior year matters which have not been fully resolved

83. There continued to be unreconciled differences between the statement signed by the Comptroller in relation to revenue of the Customs and Trade Administration and that of the Ministry of Finance. During 2005, total payments into the Consolidated Fund were \$25.830 billion. However, the Statement of Receipts and Disbursements prepared by the Ministry of Finance showed total payments into the Consolidated Fund for Customs was \$25.827 billion, resulting in an overstatement of \$3M. Similarly, during 2006, total payments into the Consolidated Fund were \$28.083 billion. However, the Statement of Receipts and Disbursements prepared by the Ministry of Finance showed total payments into the Consolidated Fund for Customs was \$28.184 billion, resulting in an understatement of \$101M.

84. Although the Customs and Trade Administration had taken some corrective measures and instituted penalties and applied interest on defaulters' liabilities, it was noted that the processing of PIDs within the stipulated timeframe was still not timely to ensure the finalisation of the related transactions for the collection of revenues within the year. Of the PIDs issued in 2005, 2 with a value of \$13.870M remained outstanding. Similarly, in 2006, of a total of 1,032 PIDs which were issued, 17 with a value of \$2.832 billion remained outstanding at the time of reporting.

85. The Administration has still not implemented appropriate measures to ensure that all outstanding ship files are completed and submitted to the Quality Review Section for examination and closure, so that the operations of the Department are not adversely affected. During 2005, an examination of the Ships' Rotation book kept at Customs House revealed that a total of 1,071 vessels came into port Georgetown. A check at various Transit Sheds revealed that 336 files remained incomplete. Similarly in 2006, an examination of the Ships' Rotation book kept at Customs House revealed that 1,089 vessels came into port Georgetown during the year. However, a check at various Transit Sheds on 26 September 2007 revealed that a total of 846 files were submitted to the Quality Review Section for examination and closure, leaving 243 files incomplete.

86. The Customs and Trade Administration has still not sent out notices to the defaulting manufacturers and impose the relevant penalties under Section 25 (4) of the Consumption Tax Act. The Act provides for a fine of twenty-five thousand dollars and a further fine of five thousand dollars per day for manufacturers failing to furnish the Commissioner with monthly returns and make payments in respect of consumption tax within 15 days of the close of the month. During 2005, 42 manufacturers failed to fulfill the requirements of the Consumption Tax Act, and did not submit their returns for the year under review. Similarly during 2006, of a total of 257 manufacturers who registered, 50 failed to fulfill the requirements of the Consumption Tax Act, while 40 of the defaulters did not submit their returns for the year under review and there was no evidence that penalties were imposed on the defaulters.

87. In relation to Consumption Tax on oil imports, the Administration has still not taken steps to investigate and reconcile the differences between the monthly statements on oil imports and the Petroleum Product register. During 2005, a difference of \$256.029M was reflected between these two records which reflected totals of \$6.012 billion and \$6.268 billion respectively. Similarly in 2006, \$6.765 billion was recorded in the monthly statement while \$6.779 billion was recorded in the petroleum register giving a difference of \$13.512M.

88. Measures have still not being taken by the Administration to ensure compliance with the Section 12A (1) of the Fiscal Enactment (Amendment) Act 1995 which provides for the collection of a tax of 10% on the gross sum paid in respect of every overseas calls and fax message originating from Guyana. During 2005, amounts totalling \$814.474M and \$9.225M were collected as Consumption Tax on telephone services and from betting shops respectively. 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 situation existed in 2006, whereby amounts totalling \$923.424M and \$8.514M were collected on telephone services and betting shops respectively and there was no evidence of the Telephone Company's records being inspected to verify the accuracy of the amounts remitted to the Department.

89. The Administration has still not sent out notices to the owners of all premises registered to sell liquor, who have not renewed their Licences. During 2005, an examination of liquor licences records for Regions 2, 3, 4 and 10 revealed that the owners of 2,203 registered premises did not renew their Licences. However, due to the absence of information on the status of the businesses, it could not be determined whether Licences for these premises were due for renewal. It was noted from the Control Units Register that Excise Officers made 189 control visits. However, an inspection of the storeroom revealed that liquor seized was not marked to easily identify the respective owners. A similar situation existed in 2006 where an examination of liquor licences records for the same Regions revealed that licences were not renewed for 2,097 registered premises and Excise Officers made 93 control visits.

90. The Administration has still not investigated the differences between the Revenue Statement and the Demand Register kept at the Customs Boathouse in order to properly reconcile these records and make the necessary adjustments so that both records reflect the overtime worked and the payments made. The Commissioner General had explained that the amounts stated on the Revenue Statements are always greater than the amounts obtained from the Demand Register. This is due to the Register only having amounts demanded for overtime fees, while the Revenue Statement would have, in addition to the fees, amounts paid for services and deposits for overtime fees. As such, it is imperative that these records both reflect similar information for reconciliation and accountability purposes.

91. During 2005, the revenue statement and the demand register reflected the amounts of \$71.399M and \$51.681M respectively resulting in a difference of \$19.718M between the two records. During 2006, the Revenue Statement reflected amounts totalling \$77.046M as being collected for overtime fees from merchants, while the Demand Register and Overtime Returns submitted by the outstations, revealed that amounts totalling \$51.041M were collected as overtime fees, resulting in a difference of \$26.005M.

92. The Overtime fee outstanding in relation to Customs - Timehri has still not been resolved and had engaged the attention of the Minister of Finance and is currently with the Legal Department since efforts to collect outstanding amounts from defaulters proved futile. Outstanding merchants' overtime payments due to officers at Customs - Timehri for the year 2005 totalled \$27.885M, while \$26.098M was outstanding for 2006 and \$106.491M for 2001 to 2004. Further, 32 outstanding payments totalling \$989,215 demanded from 5 shipping agencies has still not been paid.

93. The Administration has still not presented a losses report to the Finance Secretary for a comprehensive submission by the Ministry of Finance to Cabinet for approval to write off losses prior to 2002. These would include cheques valued at \$38.350M which were dishonoured, and for which the amounts remained uncollected for the period 1996 – 2000, and cheques totalling \$14.698M for goods which were released to some importers during the Public Service strike of May/June 1999, and have since become stale dated.

#### Current year recommendations for improvement in the existing system

94. The system provides for deposits made by way of Bills of Sight (provisional entries) to be cleared within three months. At the time of the inspection in September 2007, the Bills of Sight Register showed that a total of seventy-eight (78) Bills of Sight valued at \$63.951M were deposited during 2006. The amounts refunded totalled \$71.519M, resulting in a difference of \$7.568M.

*Administration's Response:* The Commissioner General stated that the twenty-four (24) Bills of Sight with a total value of \$4.026M were transferred into revenue in February and April 2007.

*Recommendation:* The Audit Office recommends that the Customs and Trade Administration make every effort to investigate this difference and make the necessary adjustments in compliance with the Customs Regulations as they relate to Bills of Sight. (2006/27)

95. Revenue collection at the Guyana National Industrial Corporation (GNIC) transit shed totalled \$113.485M for the year 2006. This amount reflects a very significant decrease in revenue collection of \$9.511M. However, efforts to examine the daily listings processed by the cashier and the cashbooks maintained at the GNIC wharf proved futile since these documents were inaccessible because of unhealthy conditions. The Office was noted to be rat infested and some of the records were damaged from the leakage of toilets leaving them discoloured (brown) and carrying an obnoxious odour.

*Administration's Response:* The Commissioner General explained that corrective action would be taken to prevent such recurrence.

*Recommendation:* The Audit Office recommends that the Customs and Trade Administration take corrective action to have all records properly stored and presented for audit examination. (2006/28)

## INTERNAL REVENUE

### Prior year matters which have not been fully resolved

96. There continued to be unreconciled differences between the records of the Internal Revenue Administration and the Statement of Receipts and Disbursements prepared by the Ministry of Finance. During 2005, total payments into the Consolidated Fund were \$27.200 billion. However, the statement showed total payments into the Fund for Internal Revenue was \$27.239 billion, resulting in an overstatement of \$39M. During 2006, total payments into the Fund were \$30.511 billion. However, the statement showed total payments into the Fund was \$30.481 billion, resulting in an understatement of \$30M.

97. The Internal Revenue Administration has still not ensured the proper monitoring of receipts and calculations of remittances with respect to Form II's. In accordance with the Income Tax, Form II's are required to be submitted each year for the previous year, on the total tax deductions made by each employer. During 2005, a sample check revealed that PAYE returns from employers of 15 companies were incorrectly calculated. Similarly, during 2006, a sample check revealed that PAYE returns for employers from 26 companies were incorrectly calculated. In addition, only 34 of the 47 files requested were presented for audit examination.

98. The Administration has still not taken appropriate measures to ensure that the Travel Tax Register is properly written up and subject to supervisory checks. 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 with this requirement will result in a 15% penalty on the gross amount and \$50 for every day late. Since 2002, five airlines had made late payments of travel tax and at the time of reporting, legal action was taken against two, the files for two were with the legal section, while the records are yet to be located for the other one so that the penalty letter can be issued. However, it was observed that one of the airlines was in default to the sum of \$25.588M, and, at the time of reporting, it was explained that the matter is presently with the legal section for action to be taken against the defaulting airline.

99. Steps have not been taken by the Administration to have all delinquent self-employed persons comply with the requirements of the Income Tax Act. During 2006, the Authority had identified 22,682 persons as self-employed. Collection of income tax from self-employed persons amounted to \$1.031 billion, of which \$5.870M represented professional fees collected from 145 persons. However, the Guyana Revenue Authority is still awaiting a decision from the Court on the summons filed by GRA to discharge the Conservatory Order instituted in October 2003 restraining the Guyana Revenue Authority from assessing and collecting taxes from all Attorneys-at-Law and Medical Practitioners.

100. The Administration has still not ensured that the Entertainment Register is properly maintained. During 2006, it was observed that the Register was not properly written up for various periods for 5 cinemas in operation.

101. The Administration has still not taken appropriate measures to monitor the status of all default matters and ensure that cases pending are finalized in a timely manner. During 2005, an examination of the Objections and Appeal Register revealed that the Objections and Appeal Section had 388 cases totalling \$97.770M pending for various taxes defaults that were yet to be finalized. Similarly, during 2006, an examination of the Register revealed that the Section had 1,059 cases totalling \$53.769M pending for various taxes defaults that were yet to be finalized.

102. The Internal Revenue Administration has still not presented a losses report to the Finance Secretary, for the 11 dishonoured cheques valued at \$1.709M for the years 2000 to 2002 in order for a comprehensive submission to be made by the Ministry of Finance to Cabinet for approval to write off losses prior to 2002. In addition, the Refund of Revenue Bank Account No.112, which became inactive some years ago and which was overdrawn by \$32.949M, was still to be investigated and close.

#### Current year recommendations for improvement in the existing system

103. There were 4,591 registered companies for the year 2006 of which 2,708 were deemed active. However, at the time of reporting only 748 had submitted annual returns for the period under review. Evidence was seen where the Department instituted 572 charges against companies, of which 444 were subsequently addressed in the court and 128 are currently before the court. These charges are related to matters from year 2001 to present.

*Administration's Response:* The Commissioner General stated that Legal Proceedings will be instituted against delinquent non-filers of the corporation tax returns. However, he explained that this is an on-going exercise subject to the availability of GRA resources and the need to institute Legal Proceedings in other areas.

*Recommendation:* The Audit Office recommends that the Internal Revenue Administration make a special effort to take legal action against the remaining defaulting companies as required by Section 60 (5) and Section 70 (5) of the Corporation Tax Act. (2006/29)

104. Amounts totalling \$11.771 billion were collected as personal income tax during the year 2006. 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 Commission, not later than 14 days after the close of the month. However, an examination of the Defaulters Register revealed 155 instances where employers failed to submit returns. The Department with the assistance of the Director of Public Prosecution took legal proceeding against 15 of the companies for non- submission of returns. In addition, the Penalty Register revealed 530 penalties totalling \$23.543M were outstanding. Further, Revenue Officers made inspection visits to 70 companies but only 2 of the inspection reports were presented for audit examination.

*Administration's Response:* The Commissioner General explained that (a) demand notices have been sent to delinquent employers for non-filing of PAYE (Form II) returns, (b) twenty inspections were carried out by Revenue investigators to determine whether business which defaulted were actually in operation and this is on-going and constrained by the availability of resources, and (c) mechanism have been put in place to monitor PAYE and the process will be significantly enhanced with the implementation of the PAYE module of the TRIPS Computerized Tax System.

*Recommendation:* The Audit Office recommends that the Internal Revenue Administration (a) send out demand notices to the delinquent employers for non-compliance with the Income Tax Act and (b) locate and present the inspection reports for audit examination. (2006/30)

105. Amounts totalling \$2.052 billion were collected as withholding tax for the period under review. However, the Withholding Tax Register showed a total of \$1.933 billion as being collected, resulting in a difference of \$0.119M. In addition, schedules for thirty-five (35) payments totalling \$199.979M were not presented for audit examination. As a result, the accuracy and validity of the payments made could not be determined. Further, an examination of the Register revealed 14 instances where payments made by various companies were not recorded and it was noted that receipts were not seen for payments totalling \$91.233M made by five 5 organizations. 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.

*Administration's Response:* The Commissioner General noted the comment and stated that the schedules and receipts required are available for inspection. However, he explained that with respect to checking of the records of financial institutions to verify the accuracy of withholding tax remitted, the Department reiterated its previous position that this activity is impractical, having regards to the availability of resources and the volume of work this would entail.

*Recommendation:* The Audit Office again recommends that the Internal Revenue Administration make a special effort to locate the schedules and receipts in respect of the payments referred to above and submit them for audit examination and conduct periodic checks on the records kept at the financial institutions in order to determine the accuracy of the returns submitted. (2006/31)

106. Amounts totalling \$206.278M were collected as Hotel Accommodation Tax. According to the Hotel 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 day the payment is due to the date payment is made. However, during the period under review, it was noted that monthly returns were not submitted for two hotels.

*Administration's Response:* The Commissioner General stated that all taxes and interests were paid by one of the two defaulting hotels, while other had been recommended for prosecution.

*Recommendation:* The Audit Office again recommends that the Internal Revenue Administration ensure that penalties are effectively instituted for non-compliance with the requirements of the Hotel Accommodation Tax Act. (2006/32)

107. An examination of the New Business Licence Register revealed that 25 applications were not recorded. In addition, of a sample of licence cards selected for examination, 3 were not presented for audit verification.

*Administration's Response:* The Commissioner General agreed with the observation and stated that action would be taken as recommended.

*Recommendation:* The Audit Office recommends that the Internal Revenue Administration take appropriate action to ensure all applications are recorded in the register and locate the business cards referred to above and present them for audit examination. (2006/33)

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

##### Prior year matters which have not been fully resolved

108. 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.

109. 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.

110. 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 2006 but at the time of reporting these officers were still not appointed 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. (2006/34)

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

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

112. 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.

113. 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 still 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 debarment 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. (2006/35)



114. 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.

115. 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 still not appointed another full time member to this Board.

116. 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 still 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. (2006/36)

117. 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 has still not created any 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. (2006/37)

118. 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. (2006/38)

119. 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 still not complied with the requirements of the Act although reminder letters were sent out by the Chairman.

*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. (2006/39)

120. 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. (2006/40)

121. 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 still 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. (2006/41)

122. In accordance with Section 23(1) of the Act, each Ministerial, Departmental and Agency Tender Board shall nominate for consideration by the National Board qualified evaluators to serve on Evaluation Committees. However, these evaluators were only appointed in 2008.

### Integrated Financial Management and Accounting System

#### Prior year matters which have not been fully resolved

123. 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).

124. 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 five of the seven modules were operational. These five modules were the General Ledger, Appropriation, Expenditure, Revenue and BPRS modules.

125. 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.

126. The most recently operationalised module, the Revenue module which was put into effect in 2007 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.

127. 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.

128. It was explained by the Accountant General that plans are being made to implement the Purchasing and Asset & Inventory modules. 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 4 & DIVISION 506  
MINISTRY OF FOREIGN AFFAIRS

Current Expenditure

Programme 1 – Ministry Administration

Prior year matters which have not been fully resolved

129. The Ministry continued to have opened its special bank account № 3252, which became non-operational several years ago, and which reflects a nil balance.

130. The Ministry has still not been able to reconcile the old imprest bank account № 444, which was overdrawn by \$51.635M, due to the relevant records being incomplete and/or not being located. Neither has the Ministry made a submission to the Ministry of Finance, in keeping with the Cabinet Decision issued which recommended that the Ministry of Finance make a comprehensive submission to Cabinet in order for Cabinet to write off all losses prior to 2002.

131. Remittances to the various Missions continued to be received in an untimely manner. In particular, remittances to meet capital expenditure continued to arrive at the Missions after the close of the financial year, thus affecting the smooth execution of the operations of these Missions.

132. With respect to revenue, there continued to be differences between the records of the Ministry and that of the Accountant General's Department for amounts remitted by Guyana's Overseas Missions to the Ministry of Foreign Affairs for onward transmission to the Accountant General's Department. Such differences amounted to \$77.172M in 2006, while in 2005 and 2004 these differences were \$89.073M and \$87.011M respectively.

Current year recommendations for improvement in the existing system

133. Amounts totalling \$2.503M were expended on the purchase of fuel and lubricants from the Guyana Oil Company on credit during the period under review. However, the required approval to purchase on credit from the Finance Secretary was not obtained.

*Ministry's Response:* The Head of the Budget Agency explained that due to the limited size of the imprest and the demand for fuel especially at times of official visits, fuel had to be purchased on credit. However, efforts would be made to have the approval of Finance Secretary for such an arrangement.

*Recommendation:* The Audit Office recommends that the Ministry make the necessary representation to the Accountant General's Department for an increased allocation for its imprest account in order to avoid the above situation or seek prior approval from the Finance Secretary before utilising any credit facility. (2006/42)

134. Amounts totalling \$9.015M expended under Local Travelling & Subsistence and purchases of Office Materials and Supplies in some instances were incurred by way of a credit arrangement without the prior approval from the Finance Secretary.

*Ministry's Response:* The Ministry acknowledged the finding and indicate that steps will be taken to have the approval of the Finance Secretary as required.

*Recommendation:* The Audit Office recommends that the Ministry desists from obtaining services or purchasing goods on credit or obtain prior approval from the Finance Secretary. (2006/43)

135. Amounts totalling \$3.502M were expended on Refreshment and Meals. An analysis of the expenditure revealed that \$2.691M was expended on the hosting of lunches, dinners and providing snacks for official meetings. During the period under review, 24 purchases totalling \$1.871M were made from one caterer without any contracting arrangement. It was observed that the Ministry continued to utilise this service as was done in 2005. There is no evidence that a competitive bidding was used as a basis of selecting the caterer.

*Ministry's Response:* The Ministry indicated that caterers who are selected to provide meals/snacks for meetings are chosen because they provide quality meals/snacks and they are reliable.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to the Procurement Act as it relates to the award of contracts in order to ensure that not just quality but reasonable and realistic prices are obtained. (2006/44)

## Programme 2 – Foreign Relations

### Prior year matters that have not been fully resolved

#### Guyana Embassy, Washington D.C

136. The Main Bank Account was affected by forty eight outstanding advances totalling US\$108,912 of which forty seven relate to years prior to 2005. These advances were issued to facilitate the previous Ambassador and other official's attendance at official conferences overseas pending the receipt of funds from the Accountant General's Department. Evidence was seen where the Ambassador had written several letters to the Ministry of Foreign Affairs 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.

137. 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. (2006/45)

138. The Embassy collected revenue totalling US\$85,270.65 (G\$17.066M) for the year ended 31 December 2006 and remitted to the Accountant General. However, the Embassy is yet to receive acknowledgement receipts from the Accountant General indicating that the amounts were paid over to the Consolidated Fund.

*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. (2006/46)

### Guyana's Permanent Mission to the United Nations

139. In my previous reports, there was a discrepancy of US\$14,143.99 which represents fourteen amounts which were recorded in the Main Bank cash-book during the period 1993 to 1998 as having been received but could not be traced to the bank account. In addition, during 2006 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 still not 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 again 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. (2006/47)

### Guyana's Consulate New York

140. The Embassy collected revenue totalling US\$745,439 (G\$149.197M) for the year ended 31 December 2006 and remitted to the Accountant General. However, the Embassy is yet to receive acknowledgement receipts from the Accountant General indicating that the amounts were paid over to the Consolidated Fund.

*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. (2006/48)

141. The Mission received its monthly remittances close to the end of each month or sometimes in following months, which resulted in the operations being affected one way or another. This situation has occurred for a number of years without being remedied.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of this state of affairs and institute measures aimed at ensuring that remittances are sent in a timelier manner. (2006/49)

### Ottawa Mission

#### Prior year matters that have not been resolved

142. The Mission received its monthly remittances close to the end of each month or sometimes in following months, which resulted in the operations being affected one way or another. This situation has occurred for a number of years without being remedied.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of this state of affairs and institute measures aimed at ensuring that remittances are sent in a timelier manner. (2006/50)

Current year recommendations for improvement in the existing system

143. Established practice required a Representative for the Head of the Budget Agency be appointed to every Mission, to be the primary person responsible for the proper administration of public funds allocated to that Mission. At the time of the Audit in October 2007, no such appointment was made. However, the Executive Officer was noted to perform some duties of the post, while the High Commissioner carried out certain supervisory checks.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs take action to appoint a suitable officer to be Representative for the Head of the Budget Agency, so that, the High Commissioner could be relieved of any involvement in the financial affairs of the Mission. (2006/51)

144. Only one person, that is, the Executive Officer, staffed the Accounts Section. This situation resulted in a lack of proper segregation of duties. In particular, the Executive Officer was involved in (a) the preparation of payment and receipt vouchers; (b) the writing up of the Sub Accountant's cash book and the Remittances Register; (c) the signing of cheques; and (d) the preparation and checking of the bank reconciliation statements. Instances were also seen where this officer was involved in the preparation of cheques. However, in relation to the collection and recording of revenue, assistance was received from the Typist/Receptionist.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs facilitate the improvement of the internal controls by including one other person in the Accounts Section to whom less critical duties could be transferred in order to enable the Executive Officer to be in a better position to concentrate on more important accounting duties. (2006/52)

145. A comparison of the remittances register and related documentation revealed a deficiency of CDN\$264.25, which was made up of receipts under the remitted amount totalling CDN\$356.99 and excesses of CDN\$92.74 over remittances. Further examination indicated that some remittances from the Ministry of Foreign Affairs differed from the amounts credited to the Mission's account as a result of bank charges or the fluctuation in the exchange rates. The effect of the differences was however not captured in the Mission's accounting records.

*Recommendation:* The Audit Office recommends that the Mission take appropriate action to account for all differences between amounts received and related remittances from the Ministry of Foreign Affairs, ensuring that where necessary the revenue or expenditure accounts reflect the effects of such differences. (2006/53)

146. In relation to the acknowledgement of remittances, the Mission was yet to forward the related receipts, for the entire period examined, to the Ministry of Foreign Affairs. This is a serious breach of standard accounting procedures.



*Recommendation:* The Audit Office recommends that the Mission take appropriate action to acknowledge the receipt of all remittances in a timely manner. (2006/54)

147. At 31 December 2006, the Mission had an unspent balance of CDN\$90,781.08 on its remittances. This included a balance of CDN\$84,358.70 that was brought forward from the previous accounting period. These balances were retained to fund future operational costs, instead of being repaid as required to the Consolidated Fund.

*Recommendation:* The Audit Office recommends that the Mission take steps to repay to the Consolidated Fund all unspent balances that exist on its allocations at the close of each financial year. (2006/55)

148. In terms of capital expenditure for the year 2006, the Mission received G\$1.527M or CDN\$8,716.52 to facilitate repairs to windows and the acquisition of furniture, including bed and wardrobe set for the residence of the High Commissioner. At the time of inspection in October 2007, furnishings including thirteen reclining and sitting chairs, television, double bed set, queen mattress and bed frame, refrigerator, cook-top complete with range hood and a rug was acquired for the High Commissioner residence at a cost of CAN\$5,699.51, while repairs to the windows of the residence cost CDN\$3,180.00. In relation to the total expenditure of CDN\$8,879.51 the Mission received refunds of goods and service taxes totalling CDN\$539.88, resulting in net expenditure of CDN\$8,339.63. As can be noted, there was a balance of CDN\$376.89 on the remittances, and this should have been refunded to the Consolidated Fund.

*Recommendation:* The Audit Office recommends that the Mission take steps to repay to the Consolidated Fund all unspent balances that exist on its allocations at the close of each financial year. (2006/56)

149. A review of the Sub Accountant's Cash Book revealed that for the year ended 31 December 2006 amounts totalling CDN\$2,077.38 was earned as interest on the Mission's main account. This amount should have been remitted to the Accountant General as revenue, but instead was retained to subsidise current operations. In the circumstances, revenue collections for the period were understated.

*Recommendation:* The Audit Office recommends that the Mission ensure that, at all times, interest earned from the operation of any of the Mission's bank accounts be promptly paid over to the Consolidated Fund, as revenue. (2006/57)

150. For the year 2006, revenues totalling CDN\$9,970.00 with a Guyana dollar equivalent of \$1.456M was collected by the Mission and remitted to the Accountant General, but this have not yet been acknowledged. In the circumstances, the related records at the Mission are yet to be finalised.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs take follow-up action with a view to uplifting the outstanding receipts, while ensuring that the Accountant General promptly acknowledge any future deposits of revenue remitted by the Mission. (2006/58)

## Toronto Mission

### Prior year matters that have not been resolved

151. The Mission received its monthly remittances close to the end of each month or sometimes in following months. Discussions revealed that this practice adversely affected 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 were not overdrawn. This situation has occurred for a number of years without being remedied.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of this state of affairs and institute measures aimed at ensuring that remittances are sent in a timelier manner. (2006/59)

### Current year recommendations for improvement in the existing system

152. A deficiency of CDN\$130.01 was noted between remittances from the Ministry of Foreign Affairs, which totalled CDN\$235,026.96, and the amount of CDN\$234,896.95 recorded in the remittances register. Based on further examination it did appear that the differences related to bank charges, but the bank statements and other documentation did not establish this as the reason. Nevertheless it is felt that the Mission's accounting should have reported the difference, since this would have had consequences for the recorded expenditure.

*Recommendation:* The Audit Office recommends that the Mission take appropriate action to account for all differences between amounts received and related remittances from the Ministry of Foreign Affairs, ensuring that where necessary the revenue or expenditure accounts reflect the effects of such differences. (2006/60)

153. In terms of capital expenditure, amounts totalling G\$2.695M or CDN\$15,293.46 was provided for the purchase of two executive chairs, a reception desk and furniture for a home-based employee of the Mission. The related charges were to be met from Division 506, Sub-Head 25001 – Office Furniture and Equipment. An amount of CDN\$590.05 equivalent to G\$105,000 was received on 23 May 2006, while the difference of CDN\$14,703.41 or G\$2.590M was received on 17 November 2006. In relation to the acquisitions, an amount of CDN\$505.84 was expended on the purchase of two executive chairs and CDN\$9,134.71 on furniture. The balance of CDN\$5,652.91 was retained by the Mission, instead of being refunded to the Consolidated Fund.

*Recommendation:* The Audit Office recommends that the Mission take appropriate steps to ensure that all unspent balances on appropriations are refunded to the Ministry of Foreign Affairs at the close of each financial year, for repayment to the Consolidated Fund. (2006/61)

154. For the year 2006, revenues totalling CDN\$154,555.00 with a Guyana dollar equivalent of \$27.202M was collected by the Mission and remitted to the Accountant General, but this have not yet been acknowledged. In the circumstances, the related records at the Mission are yet to be finalised.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs take follow-up action with a view to uplifting the outstanding receipts, while ensuring that the Accountant General promptly acknowledge any future deposits of revenue remitted by the Mission. (2006/62)

### Guyana High Commission – London

#### Prior year matters which have not been fully resolved

155. The Ministry of Foreign Affairs has still not been able to resolve the issue whereby remittances are sent late to the Mission. There have been disruptions in the Mission's programme due to cash flow difficulties and remittances being received late. More specifically, during 2005 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.

156. The Mission continued to incur costs that were associated with the attendance at conferences. During 2005 amounts totalling £1,483.33 were incurred in relation to the High Commissioner's participation in various conferences following Cabinet's approval. Also charged was an amount of £2,056.21 advanced by the Ministry to the Minister of Foreign Affairs, who on his way to a conference had still not received his advance for out of pocket allowance. Similarly in 2006 the Main Account was affected by 15 outstanding advances totalling £12,946.03 of which 13 relate to years prior to 2006. Of the 15 outstanding advances, one was issued to the Ministry of Foreign Trade for the purchase of books and the others were issued for the Ambassador's attendance at official conferences overseas following Cabinet's approval. It is again emphasised that advances for the attendance of 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.

157. Although revenues totalling £36,382 were remitted by the Mission to the Accountant General's Department for the year 2005 the Mission was yet to receive acknowledgement receipts from the Accountant General's Department to complete its record keeping. Similarly, in 2006 revenues totalling £36,362.87 were also remitted and acknowledgement receipts are yet to be received. Notwithstanding, the amounts remitted were verified in the records of the Ministry of Foreign Affairs as having been transmitted to the Accountant General.

158. The Mission failed to take necessary steps to maximise the use of its building situated at Palace Court, Bayswater Road. During 2005, 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 previously suggested these flats could have been refurbished and converted to living quarters and would have resulted in savings to the mission if the flats were rented or utilised by home base 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 to 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.

### Guyana High Commission – Brussels

#### Prior year matters which have not been fully resolved

159. During the year 2005 the Accounting Unit was staffed by one person. The Accountant was responsible for the preparation of vouchers, maintaining the vote's ledgers, cash books and remittances register, signing of cheques, reconciling of bank accounts and performing consular tasks. Similarly, in 2006 the situation remained the same since the Ministry did not take corrective measures to increase the staff of the Accounting Unit of the Mission. The assignment of these responsibilities to a single individual places unreasonable burden or responsibility on the individual and creates scope for irregularities and undetected errors. This arrangement lack proper internal controls and segregation of duties and cannot be regarded as satisfactory when considering the requirements for adequate checks and balances in the system.

160. The Ministry of Foreign Affairs was unable to put mechanisms in place to ensure that funds are remitted to the Mission early in the month. During 2005 the Mission received remittances close to the end of the month or in the succeeding month. This situation was noted to affect the operations of the Mission. Similarly, in 2006 the situation remained the same.

161. Although revenue totalling €6,529,40 were remitted to the Accountant General's Department by the Mission for the year 2005 acknowledgement receipts were not being forwarded in a timely manner. Similarly, in 2006 revenue totalling €7,222,37 were remitted to the Accountant General's Department but at the time of reporting the Mission was yet to receive acknowledgement receipts for the revenues remitted.

#### Current year recommendations for improvement in the existing system

162. There was no evidence to indicate that the unspent balance of G\$1.567M for the year under review was refunded to the Consolidated Fund in accordance with Section 43 of the Fiscal Management and Accountability Act of 2003. It is worthy to note, that unspent balances going as far back as 2003 were also not refunded. Further, amounts remitted to cover medical expenses of a former Ambassador was also utilised to meet operational expenses of the Mission. In this regard, the Mission received amounts totalling €166,888,78 in 2003 but only €110,424,72 was utilised for the intended purpose. The balance of €56,464,06 was retained in the Mission's main bank account and expended over the ensuing period.

AGENCY 11 & DIVISION 505  
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters which have not been fully resolved

163. The Commission continued to utilise its current provisions to make purchases of a capital nature. During 2005, an analysis of the current expenditure revealed capital purchases totalling \$4.101M. Similarly in 2006, current provisions totalling \$124,950, were utilised for capital purchases of 2 office desks.

164. Corrective measures were not taken to ensure that the persons authorising journeys affix their signatures at all times to the journeys undertaken and recorded in the log books. This situation continued in 2006.

165. The Commission continued to be in breach of the Stores Regulations. During the period under review, a physical verification exercise at the GECOM stores revealed several unsatisfactory features, for example:

- (a) bin cards were not updated;
- (b) several differences were observed between the stock ledger balances and actual stock on hand;
- (c) large amounts of unserviceable items were kept in the stores;
- (d) unserviceable items were generally kept with other items of stock, instead of a separate storage facility;
- (e) some items of stock were not labeled and displayed on shelves, but were instead kept in boxes on the floor;
- (f) there was no established process for the re-ordering of stock and in many cases there was evidence of overstocking;
- (g) stock was not issued on a "first in, first out" basis, but on a "last in, first out" method and this resulted in old or expired stock being kept on hand;
- (h) there was a noted failure to update stock and inventory records with details of vehicles acquired during the year;
- (i) Permanent Stores were not properly classified to give effect to brand and individual capacities; and
- (j) Stock counts were required to be undertaken annually, but this was last done in the year 2003.

166. The Commission suffered losses approximating \$1.845M because 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 had issued a special report on the matter and a police investigation was launched. However, the policy inquiry is still in progress and would therefore have consequences for the finalization of the loss report to be submitted to the Finance Secretary.

Current year recommendations for improvement in the existing system

167. The sum of \$38.251M was expended on Rental of Buildings for the period under review. One payment voucher in the sum of \$9.5M for rental of Polling Stations at the general elections was presented for audit verification. However, supporting documents were not presented for sums totalling \$3.815M.

*Commission's Response:* The Head of the Budget Agency explained that the Returning Officer of Region No. 4 utilized the amount of \$3.815M on payment of salaries to polling day staff.

*Recommendation:* The Audit Office recommends that the Commission take the necessary action to locate the supporting documents and have them presented for audit scrutiny. (2006/63)

168. With regards to Janitorial and Cleaning Supplies, amounts totalling \$25.635M were expended. The relevant Tender Boards had adjudicated over the awards, but the sizes of the items to be acquired were not detailed in the related contracts. As a result, it was difficult to determine whether the supplies received had confirmed to the quantities intended. In addition, the prices of items purchased were exorbitant when compared to prices obtained at other suppliers in 2007, as shown below:

Description of items	Cost of item from supplier in 2006 \$	Cost of item compared at GSL in 2007 \$	Differences in prices \$
Ajax (large)	995	393	602
Mistolin (large)	995	295	700
Harpix Cleaner (large)	1,295	470	825
Baygon Insect Spray (large)	1,295	642	653
Harpic Cleaner (large)	1,295	520	775
Mentholated Spirit (large)	795	235	560
Air freshener (large)	995	580	415

169. In an attempt to determine the reason for the disparity in the pricing it was discovered that the supplier could neither be located at the stated business address nor be contacted by telephone. This prompted suspicions that the supplier may not have been genuine. During the period, purchases totalling \$23.633M were made on twelve occasions from the supplier.

*Commission's Response:* The Head of the Budget Agency explained that the contract for the purchases was adjudicated by the National Procurement and Tender Administration Board.

*Recommendation:* The Audit Office recommends that the Commission take immediate action to investigate and report accordingly on the validity of the purchases, the circumstances surrounding the disparity in pricing and the credentials of the supplier. (2006/64)

## Other Matters

170. The Commission maintained a Standing Imprest with an allocation of \$50M. An examination of related records revealed that four advances totalling of \$1.509M were still outstanding for the year 2006.

*Commission's Response:* The Head of Budget Agency explained that 3 of the advances totalling \$1.009M remained outstanding as a result of the vouchers being classified as unpaid accounts. He further indicated that a request was made to the Ministry of Finance in 2007 for approval to charge the expenditure to current appropriation, but this was not received.

*Recommendation:* The Audit Office recommends that the Commission take appropriate action to clear the outstanding advances. (2006/65)

## Capital Expenditure

### Prior year matters which have not been fully resolved

171. Eleven digital cameras were reported stolen from the Elections Commission Stores in 2005. The matter was handed over to the Commissioner of Police for investigation. The matter is still to be finalized, but a loss report was prepared and submitted to the Finance Secretary in October 2007.

### Current year recommendations for improvement in the existing system

#### *Subhead 25010 – Guyana Elections Commission*

172. Included in the sum of \$10.680M, expended on Field Materials and Equipment was an amount of \$4.080M for the purchase of twelve metal containers. However, a verification exercise conducted in December 2007 at Coldigen Compound where the containers were kept revealed only nine containers.

*Commission's Response:* The Head of Budget Agency explained that one container was damaged and returned to the wharf, while the other two were yet to receive duty free clearance and, as such, were not supplied.

*Recommendation:* The Audit Office recommends that the Commission take the necessary action to expedite this matter. (2006/66)

173. An amount of \$1.350M expended on two satellite phones was duplicated in the Appropriation Account. The discrepancy was acknowledged by the Head of Budget Agency, who explained that two cheques for the amount were erroneously prepared at the Accountant General's Department. However, no action was taken to refund the sum to the Consolidated Fund.

*Commission's Response:* The Head of Budget Agency explained that the delay in refunding the amount was as a result of the failure to locate the related voucher.

*Recommendation:* The Audit Office recommends that the Election Commission put system in place to avoid any reoccurrence, which overstated the Appropriation Account for the period reviewed. (2006/67)

174. At Soesdyke, rehabilitation works were carried out on the boathouse, slipway and guard hut. The National Procurement and Tender Administration Board approved the award of the works in the sum of \$2.784M. There was also an approved variation of \$224,000. As at 31 December 2006, all amounts were paid to the contractor. The completed works were inspected and overpayments totalling \$199,200 were observed, as follows:-

Item No.	Description	Quantity found	Quantity Paid	Difference	Rate \$	Amount \$
	Boat House					
Item 5	2" x 4" rafters	125 bm	260	135	300	40,500
Item 7	1" x 8" fascia	103 bm	107	4	300	1,200
Item 8	Roof sheeting	150 sy	162	12	1,500	18,000
Item 9	Wall boarding 1" x 6" wall laths	279 bm	744	465	300	139,500
Total						199,200

*Election's Commission Response:* The Head of Budget Agency explained that GECOM in the process of investigating the overpayment with the Assistant Engineer.

*Recommendation:* The Audit office recommends that the Elections Commission take appropriate action to recover the overpayment without undue delay. (2006/68)

#### Other Matters

175. Payment vouchers and supporting documents were not presented for 283 payments totalling \$271.865M due to them being destroyed in the fire on 9 September 2006. Alternative checks were conducted in relation to 33 of these transactions where goods valued at \$244.513M, were procured. This exercise gave reasonable assurance in these cases where value was received.

176. The Commission was unable to present minutes, other related documents and details as regards the awarding of some contracts in 2006 by the Departmental Tender Board (DTB) since these were destroyed by fire in September 2006. In the circumstances, the examination of these minutes and related documents for the award of the contracts by the DTB was not possible. As a result, the Audit Office could not verify whether all contracts awarded were done properly and to the most competitive bidders.



AGENCY 13 & DIVISION 527  
MINISTRY OF LOCAL GOVERNMENT

Capital Expenditure

Current year recommendations for improvement in the existing system

Subhead 19007 - Project Development & Assistance

177. The sum of \$475M was voted for capital subvention to municipalities and local community councils and community road maintenance. As at 31 December 2006, amounts totalling \$463.069M were expended to sixty-five Neighbourhood Democratic Councils (NDCs) and six municipalities. However, it was noted that financial returns were not submitted to the Ministry to account for funds transferred to four NDCs. Given the state of financial reporting and related record keeping in relation to most of the Municipalities and NDCs it could not be determined how the amounts transferred were expended.

*Ministry's Response:* The Ministry has indicated that a number of financial statements have now been submitted to the Audit Office.

*Recommendation:* The Audit Office recommends that the Head of the Budget Agency make every effort to ensure that all NDCs prepare and submit financial statements in a timely manner to account for the sums received and expended. (2006/69)

178. The sum of \$186.370M was expended on the maintenance of roads and other infrastructure in various regions. These works were undertaken by way of inter-departmental warrants to the Regions. However, financial returns were only provided for \$182.083M for audit examination. Therefore, it could not be determined what the difference of \$4.287M was expended on.

*Ministry's Response:* The Ministry has indicated that financial returns for the sum of \$4.287M are still outstanding and efforts are being made to have them cleared.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency ensures that all financial returns are submitted before the amounts are recorded as expenditure in the Appropriation account in order to ensure that this account is not overstated and any unspent balances are refunded to the Ministry. (2006/70)

179. 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.

180. Despite this legal requirement to produce financial statements and in a timely manner as well as the penalties involved for the failure to do so, the Linden and the New Amsterdam Town Councils continued to violate the provisions of the Law. In respect of Linden Town Council, financial statements were outstanding from 1985 to 2004. However, financial statements were submitted for the years 2005 to 2006. It should be noted that the financial statements of the New Amsterdam Town Council were last audited for 1995. At the time of reporting, this entity has submitted financial statements for the year 2007.

*Ministry's Response:* The Head of the Budget Agency indicated that at a special meeting held on 9 July 2008 at the Ministry's Boardroom, a decision was taken for the Linden Municipal Treasurer to prepare and submit outstanding statements from 2001 to 2004. With respect to the New Amsterdam Town Council efforts are being made to have the outstanding financial statements prepared and submitted to the Audit Office.

AGENCY 16 & DIVISION – 551  
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Current year recommendations for improvement in the existing system

181. Sums totalling \$1.789M were expended on the purchase of Office Materials & Supplies. An analysis of the expenditure revealed that stationery, newspapers and letter heads, drugs and field materials were purchased. However, these purchases were not brought to account in the stores records. Further, an examination of the transactions revealed a lack of proper segregation of duties, in that the Accountant prepared, checked and certified payment vouchers. The combination of these functions presented weaknesses in the system of internal control, which could lead to irregularities.

*Ministry's Response:* The Head of the Budget Agency explained that systems have been instituted to ensure all items are entered into the stores records and measures were taken to ensure that duties are segregated.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to properly account for the items of stock and facilitate the improvement of the internal controls by adequately segregating duties relating to basic internal controls and those of a supervisory nature. (2006/71)

182. Amounts totalling \$4.147M were expended on the purchase of Fuel and Lubricants. An examination of the related transactions revealed 9 instances, where fuel valued at \$151,867 was uplifted from the supplier in containers. In this regard, fuel requisition slips were not utilised for the purchases, although the instituted system required their use. This is an indication that the fuel purchases may not have had proper authorisation. Further, contrary to the established cash based method of procurement, the Ministry obtained a credit facility to facilitate purchases of fuel from a local provider. In addition, the balances on the facility were not reconciled with statements provided by the supplier.

*Ministry's Response:* The Head of the Budget Agency explained that corrective measures have been put in place to achieve greater control over fuel purchases.

*Recommendation:* The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit, while introducing measures to maintain strict control over fuel acquisitions. (2006/72)

183. The sum of \$5.119M was expended on Maintenance of Buildings. This sum included \$546,000 expended on the purchase of janitorial supplies. However, an examination of the documentation in support of the transactions revealed that janitorial supplies valued at \$180,000 were not included in the relevant stores records. This situation contravened Section 18 of the Stores Regulations.

*Ministry's Response:* The Head of the Budget Agency explained that systems were put in place to have all items inventoried.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to the procedures laid out in the Stores Regulations. (2006/73)

184. Sums totalling \$2.922M were expended on Local Travel and Subsistence. Included in this expenditure were 15 transactions where taxis hired at a cost of \$576,385 were approved two to three months after journeys were undertaken, instead of prior to each journey. This situation was indicative of a lack of effective control over vehicle hire.

*Ministry's Response:* The Head of the Budget Agency explained that the delay in the approval of payment for taxi services was because there were insufficient funds released to meet the payments.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to financial procedures regarding the approval of transaction, ensuring that in every case the Head of the Budget Agency, or anyone to whom such authority is delegated, gives written consent before the initiation of a transaction. (2006/74)

185. Amounts totalling \$2.669M were expended on Vehicle Spares and Maintenance. A scrutiny of the expenditure revealed that two vehicles, namely, PJJ 6543 and PHH 7126, incurred high maintenance costs amounting to \$1.123M for the period under review. There were also three instances totalling \$93,885 where the related works were not certified before payments were affected. In a related matter, vehicle spares valued at \$873,411 were not subject to stores accounting procedures.

*Ministry's Response:* The Head of Budget Agency did not address the question of high maintenance costs on vehicles, but explained that systems were put in place whereby vehicle operators are required to certify all works done before payments are made.

*Recommendation:* The Audit Office recommends that the Ministry put adequate systems in place to monitor maintenance costs for all vehicles in its fleet, ensuring that where the related works have been found to be satisfactory by the Head of the Budget Agency, he should so certify on the associated vouchers. (2006/75)

186. Security Services totalling \$4.357M for the period under review were paid to a private security firm for services provided at the Amerindian Hostel and the Ministry. In this regard, it was discerned that the contract with the security firm was awarded in 2002 and the Ministry failed to seek appropriate approval in keeping with the Procurement Act, for subsequent awards to the firm.

*Ministry's Response:* The Head of the Budget Agency explained that the Ministry has instituted the required tendering procedures for the awarding of a new security contract.

*Recommendation:* The Audit Office recommends that the Ministry follow the procedures enshrined in the Procurement Act during the annual commitment of expenditure under the Appropriation Act. (2006/76)

187. Sums totalling \$4.337M were expended on the purchase of Dietary items. However, 9 transactions totalling \$967,263 were not supported by required documentations. There were also 10 instances where goods valued at \$788,883 were not subjected to stores accounting procedures.

*Ministry's Response:* The Head of the Budget Agency explained that systems were put in place to follow the stores procedures.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to the procedures laid out in the Stores Regulations. (2006/77)

#### Other Matters

188. A number of vehicles acquired by the Ministry were transferred to various Village Councils in Hinterland Regions. However, these transfers were not properly effected, nor were there adequate records keeping to support the transactions. Further, an examination of the stores revealed that the Ministry did not adhere to stores accounting procedures, in that:

- (a) many items of stock were not brought to account in the stores records;
- (b) the Goods Received Book was not properly maintained and contained numerous omissions;
- (c) there was a failure to maintain the Stock Ledger and Permanent Stores Register to account for goods purchased;
- (d) in some cases, requisitions for items of stock were prepared on paper without being duly authorised by the Accounting Officer or someone designated by him, and in others, the use of Internal Stores Requisitions (ISRs) were not observed;

- (e) there was a fundamental weakness in the system of internal control, where the Storekeeper had access to unused ISRs, in contravention of Section 20 of the Stores Regulations;
- (f) master and sectional inventories were not maintained to account for permanent stores items located at the various sections; and
- (g) items of permanent stores were also not marked to identify them as Government property.

*Ministry's Response:* The Head of Budget Agency explained that, with the exception of the incomplete compilation of the master and sectional inventories, the Ministry upgraded its systems in 2007 to ensure that the requisite Stores Regulations are honoured.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to the stores accounting procedures outlined in the Store Regulations. (2006/78)

### Capital Expenditure

#### Prior year matters that have not been fully resolved

189. The matter at paragraph 505 of the 2005 Auditor General's Report was reviewed. A team comprising the Permanent Secretary, Ministry of Amerindian Affairs and a support staff, Regional Engineer, Region 2 – Pomerook/Supernaam and Engineer of the Works and Structures Unit of the Audit Office revisited the works and the following was observed:-

- (a) Initially, the previously reported overpayment of \$514,300 was reduced to \$294,460, taking into consideration the documentation that was available at the Region that had executed the project through Inter/Intra Department Allocation Warrant. The findings were based on the details included in the table below:

Item	Description	Unit	Qty Paid	Qty Seen	Qty adj.	Diff. Adj.	Rate \$	Amount \$
6	Close board roof with cabacally timber 1"x6" G&T	Sf	2550	2100	2442	108	120	12,960
13	Provide and install louvers windows with frame and frosted blade 50"x50"	Each	49	0	0	49	5,500	269,500
14	Provide and install 28 gauge galvalum corrugated roof sheets	Sy	282	234	272	10	1200	12,000
1	Provide and install metal frame awning windows	Each	6	0	6	0	22,000	0
	Total overpaid							294,460

- (b) However, after much discussion on the overpayment the Permanent Secretary, Ministry of Amerindian Affairs provided a final payment certificate by a supervising consultant, who according to him had supervised the project. The Audit Office's awareness of the involvement of this consultant was limited to references to his findings seen on payment vouchers, but there were no certificates that attested to his involvement;

- (c) A review of the final certificate revealed the exclusion of planned works and the inclusion of additional works, but there were no approvals to support the adjustments. The works included in the overpayments were among the exclusions; and
- (d) The acceptance of the final certificate provided by the Head of Budget Agency meant the question of overpayment had been cleared, but this gave way to an equally fundamental issue, that of authorisation for the additional works totalling \$751,650 and the exclusion of planned works totalling \$756,650.

Current year recommendations for improvement in the existing system

Subhead 14001 – Amerindian Development Fund

190. The sum of \$80M was allocated for (a) Land demarcation programme; (b) Purchase of equipment including sewing machines, brush cutters, rice hullers, solar system and chain saws; (c) Construction of village offices and rehabilitation of hostel; and (d) Subvention to North Rupununi District Development Board for Bina Hill Institute. Amounts totalling \$79.676M were expended and according to the Appropriation Account, a sum of \$40M was expended on Land Demarcation Cadastral Surveys. However, the Ministry's records revealed that only \$20M was transferred to the Lands and Survey Commission. As a result, the Appropriation Account was overstated by the \$20M. Further, in relation to the amount of \$20M transferred, amounts totalling \$19.628M were utilised by the Commission to finance survey works at Amerindian villages in Regions 1, 2 and 8 to 10. The unspent portion of \$0.372M as at 31 December 2006 should have been refunded to the Ministry of Amerindian Affairs for repayment to the Consolidated Fund. This action was not taken.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry had retained \$20M because there was no satisfactory progress at the time in the demarcation programme. However, this amount was refunded to the Consolidated Fund in 2008.

*Recommendation:* The Audit Office recommends that the Ministry ensure that refunds are made to the Consolidated Fund in a timely manner, so that the Appropriation Account can show the correct amount expended for the period reviewed. (2006/79)

191. The sum of \$15.219M, shown as "Tractor, radio sets, solar systems, etc.", was utilised to purchase six (6) solar systems for Regions 2, 8 and 10, agricultural tools, 2 rice hullers, 11 brush cutters, 16 PA systems, 6 chain saws, 4 sewing machines, radio sets and a tractor for Baramita Village Council. The NPTAB approved the acquisitions. Following the receipt of the assets, these were distributed to Regions 1, 2, 4, 5 and 7 to 10, but this process was not properly documented. In addition, with the exception of the sewing machines and brush cutters the Ministry failed to account in the stores records for the purchases.

*Ministry's Response:* The Head of Budget Agency explained that systems have been instituted to ensure all items are entered into the stores records.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to properly account for all stores, ensuring that stores accounting procedures as they relate to recording of acquisitions and transfers of assets are followed. (2006/80)

192. The contract for the renovation of the Hostel at Mahaicony was awarded to the lowest bidder in the sum of \$6.509M. During the year, there was an approved variation of \$447,549, giving the contract a revised project cost of \$6.957M. However, there was no documentation or supporting details for expenditure from provisional sums under the contract, which totalled \$1.631M. This was further compounded by overpayments as a result of the duplication of payments in the sum of \$1.325M.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry is in contact with the consultant regarding the observation.

*Recommendation:* The Audit Office recommends that the Ministry investigate the utilisation of provisional sums and ensure that the discrepancy of \$1.325M that resulted from the duplication is settled. (2006/81)

*Subhead 25064 – Office Furniture and Equipment*

193. The sum of \$800,000 was allocated for the purchase of chairs, fans, computer, stabilisers, tables and installation of cubicles. Amounts totalling \$794,000 were expended on two fans, one computer, one washing machine, twenty-five plastic chairs, four stabilizers, two dining tables, one water dispenser and twenty-five waiting room chairs. However, it was noted that there were breaches of the Stores Regulations, since only the washing machine and fans were brought to account in the stock records.

*Ministry's response:* The Head of Budget Agency explained that systems were instituted to ensure that all items are accounted for in the stores.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations as it relates to the accounting for permanent stores. (2006/82)

AGENCY 21 & DIVISIONS 508, 509, 510 AND 512  
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters which have not been fully resolved

194. A historical record is required to be kept for each vehicle to record the cost of maintenance. However, the department did not maintain such records for its fleet of vehicles and other equipment. The situation still remains unresolved resulting in continued non-compliance of circularised instructions.

195. During 2005, excessive maintenance costs were incurred for vehicles under the control of the Ministry. A sample of three vehicles incurred an average of \$302,281 in maintenance costs per vehicle. There was no indication that corrective measures were put in place to lower the maintenance costs of vehicles.

196. The Ministry continued to reflect an old main bank account № 938, which became non-operational in May 1996, and was overdrawn by \$6.597M as at 31 December 2005. The Finance Secretary was written to, but the closure of this account still remains unresolved.

197. With respect to the National Drainage and Irrigation Authority (NDIA) which was formed by Act № 8/2004 dated 7 May 2004 and came into effect during May 2005. The Authority is a separate and legal entity and is required to maintain its own accounting records which are subject to separate reporting and audit. The funds of the Authority are expended under the Ministry of Agriculture through line item 6321–Subsidies and Contribution to Local Organisations. Separate accounting and reporting systems and procedures were still not put in place.

198. With regards to the master inventory which was not produced in 2005, the Ministry has still not made any effort to have this record prepared and submitted for audit. As a result, there was no evidence that all items purchased during the period under review were inventoried.

Current year recommendations for improvement in the existing system

199. According to the Appropriation Accounts, amounts totalling \$18.732M were expended on Benefits and Allowances. Of this amount, \$5.375M was expended on travelling allowances for 40 officers attached to the Ministry. An examination of this expenditure revealed the following observations:

- Instances were observed where no reasons were stated in the travelling register for the non-payment of allowances for several months to seven officers for the year under review; and



- Twenty-five instances were observed where insurance premium on motor vehicles expired and the officers continued to receive their travelling allowance. There was no evidence to indicate that the premiums were renewed.

*Ministry's Response:* The Ministry acknowledged these shortcomings and has indicated that steps will be taken to have the situations corrected.

*Recommendation:* The Audit Office recommends that the Ministry's Administration make every effort to ensure that the travelling register is properly maintained and updated. (2006/83)

200. Amounts totalling \$25.185M were expended on Utility Charges. An examination of this expenditure revealed Water Charges Register was not maintained for Programmes 1, 3 and 4. A Telephone Register was not written up to date for Programmes 3 and 4, and an Electricity Charges Register was not maintained for Programme 3. As a result of these shortcomings, a comparison of the Registers and IFMAS reports could not be done to determine the completeness, accuracy and validity of the charges expended.

*Ministry's Response:* The Ministry acknowledged the above shortcomings and indicated that steps are being taken to update the registers in existence and introduce register where none exist.

*Recommendation:* The Audit Office recommends that the Ministry have these registers properly maintained and updated in order to ensure that bills received and paid accurately reflect consumption. (2006/84)

201. According to the Appropriation Accounts, amounts totalling \$1.046B were expended on Contributions to Local and International Organisations. Included in this amount is the sum of \$493.500M expended by the Ministry on behalf of the National Drainage and Irrigation Authority (NDIA) and was paid from Line Item 6321 – Subsidies and Contribution to Local Organisations for both current and capital expenditure, although a separate subhead is provided for capital expenditure in the Capital Estimates. Amounts totalling \$1.757M were expended on the purchase of assets such as an outboard engine, an aluminium boat, a photocopying machine, an AC unit and an executive desk. Notwithstanding this, the items purchased were verified as having been received and properly brought to account.

*Ministry's Response:* The Ministry explained that the finance and accounting are still being maintained through the Ministry for the NDIA and that the items purchased were not of capital nature.

*Recommendation:* The Audit Office recommends that the Ministry desists from making capital purchases from current funds and the Management of the NDIA make every effort to have its accounts prepared and submitted for audit. (2006/85)

## Other Matters

202. For the year under review, amounts totalling \$59.135M were issued by way of inter-departmental warrants to various Regions to carry out works/services on behalf of the Ministry. According to the Appropriation Accounts the full sums were expended. However, checks with the various Regions revealed that amounts totalling \$58.325M were expended for the purposes intended, while the difference of \$810,116 remained unspent as at 31 December 2006. As a result in the Appropriation Accounts were being overstated by the said amount.

*Ministry's Response:* The Ministry acknowledged this shortcoming and indicates that steps are being put in place to avoid a recurrence.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to ensure that all funds are properly accounted for in the Appropriation Accounts to avoid a recurrence and to ensure that a true expenditure of the Ministry is reflected. (2006/86)

## Capital Expenditure

### Prior year matters which have not been fully resolved

#### *Subhead 13013 - Emergency Response Programme*

203. During 2005, physical verifications of the excavation/rehabilitation of drains in Strathspey/Foulis, Lima/Mahaica, Golden Grove and Nabaclis Middlewalk Township revealed overpayments totalling \$6.973M. However, the amounts overpaid to the contractors have not yet been recovered.

#### *Subhead 25013 - Project Evaluation and Equipment*

204. During 2005, physical checks revealed that the assets to the value of \$1.069M were purchased and verified but were still not recorded on the Ministry's inventory.

### Current year recommendations for improvement in the existing system

#### *Subhead – 13002 Rehab of D & I Areas*

205. The sum of \$780M was allocated for this subhead. During the year under review, the Ministry received two supplementary provisions in the sum of \$270.279M vide Paper 3 and 5 of 2006 which brought the total allocation to \$1.050B. According to the Appropriation Accounts, the full sum was expended.

206. An examination of this expenditure revealed amounts totalling \$30.371M were received by way of Inter Departmental Warrants (IDWs) by Region No. 2, of which amounts totalling \$29.771M were expended leaving an unspent amount of \$600,100 as at 31 December 2006. However, there was no evidence to indicate that the unspent balance was refunded to Ministry. As a result the Appropriation Account was overstated by this amount.

*Ministry's Response:* The Ministry acknowledged this shortcoming and indicates that steps are being put in place to avoid a recurrence.

*Recommendation:* The Audit Office recommends that the Ministry ensure the amounts expended from the fund given to agencies by way of IDW, before finalizing the Appropriation Accounts as to reflect the true expenditure of the Ministry. (2006/87)

*Subhead – 13015 Purchase of Equipment*

207. The sum of \$378M was allocated for the purchase of equipment for drainage works in areas such as Perth Biaboo, Wash Clothes, Gordon Table, Essau and Jacob, Hyde Park, Burma, Joe Hook and Grass Hook. During the year under review, there was an approved supplementary provision of \$415.108M, giving a revised allocation of \$793.108M (€3,305,324.15). This amount was funded by an agreement of a soft loan signed between the Government of Guyana and the Government of Italy on 23 March 2003, for the procurement of equipment for the rehabilitation, maintenance and construction of drainage and irrigation facilities in the Mahaica/Mahaicony/Abary (MMA) area. According to the Appropriation Accounts, the full sum was expended. An examination of this expenditure revealed the following observations:

- A contract valued at \$18.635M was awarded for the procurement and related services with AGMIN Italy. A copy of the contract and related expenditure documents were not produced for audit scrutiny. As a result, it could not be determined whether values were received in full for the monies expended.

*Ministry Response:* All documents pertaining to this contract are at the Ministry of Finance.

*Recommendation:* The Audit Office recommends that the Ministry obtain copies of these documents and submit same for examination. (2006/88)

- The difference of \$35.302M remains unspent as at 31 December 2006. It was explained that this amount was committed for the procurement for equipment and spares. However, the contract was not finalized, and as such, no expenditure was incurred. It should be noted that since no expenditure was incurred as at 31 December 2006, the Appropriation Account was overstated by this amount.

*Ministry's Response:* The Ministry acknowledged this shortcoming and indicates that steps are being put in place to avoid a recurrence.

*Recommendation:* The Audit Office recommends that Ministry rigorously follow up the position of this contract and update us accordingly. (2006/89)

Subhead – 17003 National Agricultural Research Institute (NARI)

208. The sum of \$18M was allocated for (a) establishment of genetic plant facility and (b) purchase of laboratory equipment. According to the Appropriation Accounts, the full sum was expended. However, an examination of the records at NARI revealed that total expenditure amounted to \$14.635M, resulting in a difference of \$3.365M which remained unspent as at 31 December 2006. This amount should have been refunded to Consolidated Fund, and as a result the expenditure has been overstated in the Ministry's Accounts.

*Ministry's Response:* The Accountant of the Institute explained that the amount was retained to fund sub-projects which were requested and identified by United States of Department of Agriculture (USDA).

*Recommendation:* The Audit Office recommends that all unspent capital funds be refunded to the Consolidated Fund as at year end as to reflect the true position of the Ministry's Accounts. Should such funds be required for use in another accounting period then it should be re-budgeted for using the appropriate method. (2006/90)

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

Current Expenditure

Prior year matter which have not been fully resolved

209. The Ministry continued to inappropriately purchase capital items from current allocations. During 2006, office furniture and equipment such as typist chair, sitting chair, stabiliser, printer, computer desk, chairs, water dispenser, workstation, semi executive chair and stand fan were charged to current expenditure instead of being met from the Ministry's capital provision.

AGENCY 31 & DIVISIONS 519, 520, & 548  
MINISTRY OF PUBLIC WORKS & COMMUNICATIONS

Current Expenditure

Prior year matters which have not been fully resolved

210. Although the number of cheque orders outstanding at the end of the year has reduced significantly. It was noted that cheque orders are still not being cleared in a timely manner, that is, within the stipulated timeframe. During 2005, an examination of the cheque orders register revealed that 215 cheque orders valued at \$55.894M were not cleared within the stipulated timeframe. Similarly, during 2006, 4 cheque orders totalling \$12.705M were outstanding. As a result, and, in the absence of bills, receipts and other supporting documents for these cheque orders, it could not be determined whether the Ministry received full value for the sums expended.

211. Corrective action was not taken by the Ministry to ensure that all payment vouchers are properly secure and available for audit examination. During 2005, 48 payment vouchers totalling \$7.535M were not presented for audit examination. Similarly, in 2006, it was noted that 76 payment vouchers totalling \$100M were not presented for audit. As a result, it could not be determined whether full valued was received for the sums expended.

212. The Ministry continued to award labour contracts only for repair and maintenance to its fleet of vehicles, in accordance with its Departmental Tender Board approval, while reimbursing all spares supplied to undertake the works upon the presentation of original bills. During 2005, it was noted that 40 contracts were awarded for repairs to vehicles. An examination of the payment vouchers and supporting documents revealed that 11 of these contracts were awarded to the same contractor, and in each case the amounts paid were more than the contract sums. Similarly, in 2006, it was observed that \$25.396M were expended on Vehicle Spares and Maintenance, of which \$22.128M was in respect of 32 contracts awarded to 3 contractors for repairs to 40 vehicles. Twenty-nine of these contracts were for the routine maintenance and repairs to the Ministry's vehicles and were awarded by the Departmental Tender Board as labour contracts only with the provision for reimbursement of costs for all spares supplied to undertake the works upon the presentation of original bills. This is despite the Ministry having a Mechanical Superintendent who could inspect vehicles and assess their needs with respect to repairs and spares, which would result in the Ministry exercising prudence and having one contract signed for the total repair cost. An analysis of the 29 contracts, which valued \$16.723M, revealed that labour cost totalled \$2.287M, while spares/material cost was \$14.436M. The Head of the Budget Agency indicated that vehicles are now inspected by the Mechanical Superintendent and one contract prepared for both materials and labour.

213. The Ministry has not yet complied with the Stores Regulations with respect to the maintenance, in the relevant format, of a historical record for all motor vehicles, plant, machinery and equipment under the control of the Ministry. During 2005, this record was not maintained. A similar situation exists in 2006, however, the Head of the Budget Agency explained that this exercise is ongoing but because of the age of the vehicles, it is difficult to obtain the relevant information to complete it.

## Capital Expenditure

### Prior year matters which have not been fully resolved

#### *Subhead 15007 - Emergency Works*

214. The Ministry has not recovered the overpayment of \$1.113M on the contract for the construction of earthen embankment at Tranquility Hall/Voorzigtigheid, which was awarded in 2004 in the sum of \$4.515M and for which the Ministry also made a final payment of \$451,375 to the contractor in 2005. It was noted that the Ministry wrote the contractor asking for a refund of the overpayment but this was not recovered and the matter is now engaging the attention of the Attorney General's Chambers. The Ministry also wrote the National Board for Procurement and Tender Administration and the Police regarding the matter.

#### *Subheads 14010 - Dredging Equipment & 16003 - Stellings*

215. The Transport and Harbours Department continue to request, and have granted, blanket waivers of tender procedures by the NBPTA for all capital works. As a result, capital works to be executed on vessels were not publicly advertise, and it could not be determined if the contracts were awarded at the most competitive price to the best bidder. Further, the Department continued to pay the full contract sums as advance payments without proper contract documents and, as such, exposed themselves to great financial risks.

#### *Subhead 12005 - West Demerara/Four Lane Road*

216. The contract for the construction of a four-lane highway from the Demerara Harbour Bridge to Ruimveldt went beyond its extended deadline of 9 July 2006 and no evidence was seen where deductions for liquidated damages were made. Further, at the end of the defects liability period, which was 29 December 2006, a considerable amount of defective works had remained incomplete. However, it was explained that on July 3, 2006, a variation contract for the four-lane extension was signed and during negotiations the contractor agreed to waive all existing claims on contracts for Lot 1 and Lot 2 while the Government of Guyana agreed to waive claims for waivers and liquidated damages. The contractor's failure to correct defects and complete outstanding works on Lot 1 and Lot 2 resulted in the Ministry making first demand in retention bond to the value of US\$804,000, which was honoured by the bank and paid into the Consolidated Fund in 2008.

#### *Subhead 14005 - Miscellaneous Roads*

217. Overpayments totalling \$1.499M have not yet been recovered. These overpayments resulted from the failure of the Regional Administration of Region 3 to recover mobilisation advances paid on 5 contracts, for the construction of timber bridges in the said region, which were awarded by the Regional Administration, and which were subsequently terminated.

Subhead 14006 - Urban Roads/Drainage

218. The Ministry has still not received details on the amount of \$55M, which was transferred to the Mayor and City Council for emergency works and for which the records of the M&CC were not made available for audit scrutiny.

Current year recommendations for improvement in the existing systems

Subhead 16003 - Stellings

219. The sum of \$50M was voted for the rehabilitation of a wharf at Kingston and Stellings at Georgetown, Rosignol, New Amsterdam, Adventure and Wakenaam. The entire amount was expended. However, it was noted that the Bartica Stelling was also rehabilitated at a cost of \$5.705M and a change of programme for this inclusion was not seen.

*Ministry's Response:* A change of programme was indeed not sought due to an oversight and due care and attention would be taken in future.

*Recommendation:* The Audit Office recommends that the Department execute works in keeping with the Capital Project Profile and where any change is required the necessary approval be obtained before expenditure is incurred. (2006/91)

Subhead 14018 – Miscellaneous Roads

220. Two contracts were awarded in the sums of \$7.781M and \$5.252M for the rehabilitation of Gandhi Street, Enterprise and Enterprise Sideline Dam respectively to the same contractor. Mobilisation advances totalling \$1.305M were paid on both contracts. However, the contractor did not complete the roads and the Ministry Force Account section completed the work. No documentation was provided to determine why the contract was terminated, and for the valuation of the work completed by the contractor. Further, we were unable to determine the basis of award for this contract since the tender board minutes were not presented for audit examination.

*Ministry's Response:* The Head of the Budget Agency explained that the Ministry decided to upgrade the road from chip seal level to asphaltic concrete after the mobilisation advance was paid, and the contract was terminated because of the high cost involved. With respect to the tender minutes, the volume three file, which contain the ministerial tender board minutes requested, is missing and efforts are being made to locate this file.

*Recommendation:* The Audit Office recommends that Ministry urgently locate the tender minutes file and present same for audit examination. (2006/92)

AGENCY 41 & DIVISIONS 543, 544, 547 AND 553  
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters which have not been fully resolved

221. Corrective measures were not taken by the Ministry to avoid over-payments of deductions to various agencies and to ensure that pay change directives in respect of resignations, transfers, dismissals and retirement are forwarded in a timely manner to the Ministry's Accounting Unit. During 2005, 173 directives were forwarded late to the Ministry's Accounting Unit resulting in employees appearing on the payroll between 1 to 2 months after their effective dates of leaving the job. This resulted in overpayment of salaries totalling \$3.297M to these Officers and which have not been recovered. In addition, the related deductions were paid over to the Guyana Revenue Authority and the National Insurance Scheme and were not recovered. Similarly, in 2006, 116 directives were forwarded late to the Ministry's Accounting Unit resulting in overpaid salaries totalling \$6.253M, of which, only \$4.014M has been recovered. Further, the related deductions for these employees were also paid over to the Guyana Revenue Authority and the National Insurance Scheme, and were not recovered. As a result, the Appropriation Account would be overstated by these amounts.

222. It should be noted that the Ministry wrote the banks asking for refunds, and were successful in recovering some, as stated above. However, the Ministry did not write the individual employees asking for refunds of the overpayment or make contact with the Heads of the Schools where the teachers last worked or initiate any legal action for the recovery of these overpayments. Further, amounts totalling \$0.635M still remain outstanding in relation to pay change directives which were not forwarded to Accounting Unit on time for 22 Officers whose services were terminated during the year 2002. A similar observation was made in 2001 where amounts totalling \$2.747M were overpaid and remain outstanding.

223. The financial loss of \$136,637, which the Ministry suffered, has not been resolved and a decision is still pending by the Losses Board. This loss was as a result of, the apparent misappropriation of funds for which 2 Officers were interdicted from duty. The Ministry had written the Crime Chief in 2002 enquiring about the status of the investigation but so far no response has been forthcoming. This matter has been coming forward since 1997. However, it was noted that the Head of the Budget Agency wrote the Finance Secretary on 18 April 2005 and filed a losses report.

224. The necessary steps were not taken by the Ministry to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. As at December 2006, it was noted that 115 cheque orders totalling \$10.854M still remained outstanding for the years 2004 and 2005, while 79 cheque orders totalling \$65.304M remained outstanding for the year 2006. However, a follow-up done at the time of reporting revealed that 52 cheque orders totalling \$1.158M for the years 2004, 2005 and 2006 were still not cleared.



225. The Ministry continue to procure items of a capital nature from its current allocations. During 2005, the Ministry purchased capital items such as cameras, fax machines, microwave etc. These items are of capital nature, the cost of which should have been met from the Ministry's capital programme. In 2006, amounts totalling \$8.201M were expended to purchase similar items, as in 2005 indicating that these items were not budgeted for under the capital program.

226. Corrective measures were not taken by the Ministry to ensure that log books are maintained for all vehicles owned and/or operated by the Ministry, while ensuring that all required information are at all times, entered therein. During 2005, of the 33 serviceable vehicles for which log books were required to be maintained, only 8 were presented for audit examination. Similarly, in 2006, of the 27 serviceable vehicles, log books were only presented for 13. As a result, 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 it was noted that there were 5 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, 2 vehicles were involved in separate accidents in 2005 and accident reports were not submitted for audit.

227. The imprest cash book continued to be unacceptably maintained, and the bank reconciliation statements still remained outstanding. In addition, the advances register was still not written up in a columnar format to reflect advances issued and cleared at a glance. As such, it was difficult to determine how many advances were issued and how many were outstanding at year end.

228. The Ministry has not been able to reconcile the old main bank account № 926, which became non-operational in May 1996, and was overdrawn by \$78.115M, as at 31 December 2006. However, the Head of the Budget Agency wrote the Finance Secretary on 18 April 2005 and filed a losses report. Further, a follow up was done with the Ministry of Finance but the account has not been closed to date.

229. From my 2001 report, it was reported that amounts totalling \$5.243M were paid to suppliers for the purchase of items that were subsequently not delivered. However, items to the value of \$3.2M were delivered in 2002 and 2003. The difference of \$2.043M is still to be delivered. Further, 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.

230. The Ministry continued to prepare deficient contracts since it was still observed that clauses for the duration of contract, commencement and completion dates, defects liability period and liquidated damages charges were still not stated therein.

231. Although, bin cards were introduced in the stores, the accounts department did not maintain a stores ledger so that reconciliation can be carried out in keeping with the stores regulations.

Current year recommendations for improvement in the existing system

Ministerial Tender Board

232. The members of the Ministerial Tender Board were appointed on the 15 June 2005 for a period of two years in accordance with Section 22 of the Procurement Act. The members appointed were as follows:

Name of Officer	Designation
Mr. P. Kandhi	PS Ministry of Education
Winston Browne	Deputy PS (F) Ministry of Education
Hazel Richard	PAS (F) Ministry of Education
Winifred Washington	Chief Accountant, Ministry of Home Affairs
Doris Lewis	Private Sector Representative

233. An examination of the Tender Board files revealed that:

- (a) although the members of the Tender Board met during the year, no minutes were presented for audit examination;
- (b) only the PS or the DPS would sign on the evaluation report as approved. The signatures of the other members were not evident for the entire period under review. It would appear therefore that the evaluation reports were not seen by the other members of the Tender Board. As a result, it could not be easily determined whether the contracts awarded by the MTB were properly evaluated and adjudicated;
- (c) according to the files, bids were opened by two persons usually the Secretary of the Tender Board and a member of the Evaluation Committee (EC). The EC has 3 members who served in this capacity throughout the year. However, Section 23 (1) of the Procurement Act stipulates that the MTB shall nominate for consideration by the NPTAB, qualified evaluators to serve on the Evaluation Committee. Section 23(5) states that each Tender Board shall select from the pool of evaluators appointed by the NPTAB under Section 17, three evaluators with expertise and experience to serve as members of the Evaluation Committee for such procurement. However, no evidence of this was seen. The Chairman of the NPTAB explained that the Ministerial Tender Board did not submit this information hence the evaluation committee members were not appointed by the NPTAB as stipulated; and
- (d) the three members of the EC for the Ministry of Education are all from the Building Division of the Ministry. These officers also prepare and sign Engineers' estimate. This would constitute conflict of interest and would contravene the stipulations of the Procurement Act. In addition, it is not the normal practice for all the members of the evaluation team to be from the same Ministry and the same Division and evaluate all the bids for contracts as well.

*Ministry's Response:* The Head of the Budget Agency explained that meetings were kept regularly, however, 2 of the member hardly attended meetings while one member from the Ministry of Education retired during 2005. With regards to the minutes, these were taken by the Secretary but were not typed and circulated to the members. He further explained that the list of evaluators was submitted to the NPTAB in 2008.

*Recommendations:* The Audit Office recommends that the NPTAB and the Ministry review the operations of the Tender Board and put systems in place in keeping with the Procurement Act. (2006/93)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

##### *Subhead 12060 - President's College*

234. The Ministry has still not resolved the issue concerning the apparent overpayment of \$32M on the construction of the male dormitory at President's College, which is engaging the attention of the legal authorities. This contract was awarded in the sum of \$78.894M with an original completion date of December 29 2005. Two extensions were granted and a new completion date was set for 29 July 2006. This deadline was not met. Physical verification carried out by this Office and rechecked by SIMAP revealed that the contractor was overpaid amounts of approximately \$32M resulting from payments to the contractor exceeded the actual works found at the time of inspection. The circumstances giving rise to overpayment of such magnitude could not be determined but it did appear that the management and supervision of the contract was negligent.

235. During the year 2005, a number of items acquired under various line items, such as furniture and equipment, computers etc. were not subjected to storekeeping procedures, particularly where these relate to being recorded on the inventory and being marked to readily identify them as property of the Ministry. Similarly, in 2006, a number of items valued at \$42.656M were procured under various line items and were not marked.

236. The Ministry has still not recovered overpayments of (i) \$178,000 on the rehabilitation of the GTIC building, (ii) \$704,000 on the renovation of the library building and (iii) \$12.142M on the construction of a science library at the University of Guyana. Neither has the Ministry written to the NPTAB informing them of this issue or sought the advice of the Attorney General. It was noted that included in the overpayment for the construction of a science laboratory at UG is an amount of \$7.907M which was included by the consultant for variation in rates that had already been paid, while \$2M, as explained by the Consultant, was paid for land. However, no documentation was provided for audit for this payment for land and, as such, we are unable to verify the accuracy of this payment. The remaining amounts were paid to the contractor to maintain a presence on site. It was explained by the Head of Budget Agency that an agreement had been worked out with the contractor for the recovery of overpayment of \$7.907M. The Ministry wrote the contractor in May 2007 requesting that the overpayment be repaid and the contractor replied agreeing to repay the amount but subsequently wrote in June 2007 stating that

the company was experiencing cash flow problems and that the amount would be repaid as soon as their cash flow problem was rectified.

#### Subhead 26030 – New Amsterdam Technical Institute

237. The status of the contract for the completion of the lab building at New Amsterdam Technical institute remains undetermined. This contract was awarded by the NPTAB in 2004 in the sum of \$10.717M. As at 31 December 2004, the work was in progress and \$5.470M was paid to the contractor. In 2005, no further amount was paid towards this contract even though the completion was budgeted for. Audit checks revealed that the Chief Building Inspector wrote the contractor on the 5 September 2005 outlining problems, such as, the utilisation of wrong type of materials, protracted delays in execution and substandard craftsmanship and advised him that they are closing the project. However, a termination letter was not sent by the Head of the Budget Agency to the contractor officially terminating the contract in accordance with the conditions of the contract. No further payments were made in 2006.

#### Subhead 26036 - Development of Text Books

238. The Ministry did not re-tender or obtained a new ‘no-objection’ from Cabinet for the purchase of textbook. It was noted that Cabinet granted its no objection (No. CP(2005)12:4:N) in 2005 for the purchase of text books in two lots in the sums of US\$44,820 and US\$75,600 respectively equivalent to approximately G\$24.846M. 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. However, for the year 2005 only \$14M was allocated for text books and a cheque was prepared by the Accounting Unit for the said amount. It should be noted that no amount was re-budgeted for text books in 2006. However, in June 2007 a new contract was prepared for a lesser quantity of books using the same ‘no objection’ from 2005. The cheque was then updated and paid over to the supplier. At the time of reporting, the books were not yet received. It was explained, by the Head of the Budget Agency, that the process was held up since there was a complaint to the NPTAB.

### Other Matters

#### Master Inventory

239. The Ministry continued to be in breach of the Stores Regulations, and has not maintained a master inventory, for the items procured and distributed to the various schools/sections, as stipulated in section 24 of the Stores Regulation, despite items of a permanent nature being procured yearly and huge sums being expended. In addition, as reported previously, items were not marked to identify them as property of the Ministry in keeping with circularised instructions and inventories were not updated.

#### Bills of Quantities

240. The Ministry continued to make payments under the item “provisional sum” reflected in the contract documents without any details of the nature of such payments.

Current year recommendation for improvement in the existing system

Subhead 12059 - Nursery, Primary & Secondary Schools

241. The sum of \$50M was allocated for the (a) payment of retention for Tucville primary, Ascension nursery and St.Cuthbert's secondary, (b) construction of a new building for Albouystown, (c) extension of West Ruimveldt primary, and (d) rehabilitation of East Ruimveldt secondary. According to the Appropriation Account, amounts totalling \$35.917M were expended. It was noted that Cabinet granted its "no objection" for the purchase of land, in the amount of \$8M. This purchase was of two pieces of land for the construction of Albouystown nursery school. As at 31 December 2006, only \$4M was paid to the vendors since the transport had to be finalised. The remaining \$4M was however processed for payment on the 31 December 2006, encashed and retained in the Ministry's safe till the transport was finalised. This amount was paid on the 18 January 2008. Since this amount was not expended as at 31 December 2006 the Appropriation Account would have been overstated. Further, the encashing and retaining of such huge sums for more than a year is not in keeping with proper financial practice and is considered highly risky.

*Ministry's Response:* The Head of Budget Agency explained that the amount was retained since the transports had to be passed and they were unsure how long this process would have taken.

*Recommendation:* The Audit Office recommends that the Ministry ensure that only amounts expended are recorded as expenditure on its Appropriation Account and any unutilised sum is refunded to the Consolidated Fund and re-budgeted for as necessary. (2006/94)

242. In relation to the rehabilitation works to East Ruimveldt Secondary, this contract was awarded in the sum of \$5.734M during the year 2006 to the lowest of ten (10) bidders. An examination of the bid documents revealed that the lowest bidder had initially bid \$11.02M (highest bid at the time of opening) but this amount was corrected to \$5.734M whilst the engineers estimate was \$7.335M. There was an approved variation of \$2.021M taking the revised project cost to \$7.755M. As at 31 December 2006, the contractor was paid amounts totalling \$7.041M. Physical verification revealed that there was an apparent overpayment totalling \$239,800 on the floor boarding. The actual quantities found were 1150 square yards while the Ministry paid for 2240 square yards.

*Ministry's Response:* The Head of the Budget Agency acknowledged this finding and indicated that he would investigate same with a view to recovering the amount overpaid.

*Recommendation:* The Audit Office recommends that the Ministry promptly investigate this matter and aggressively follow up with the contractors to recover the overpayment made and institute appropriate measures to avoid any recurrence. (2006/95)

Subhead 12064 – University of Guyana - Turkeyen

243. The sum of \$35M was allocated for the rehabilitation of the faculty building and lecturers' offices, the purchase of books, furniture and equipment for all faculties and strengthening of teaching and curriculum. The entire amount of \$35M was expended. However, it was noted that the contract for the purchase of books was awarded based on sole sourcing in the sum US\$26,367 equivalent to approximately G\$5.420M. At the time of inspection in October 2007, only books to the value of US\$7,741 equivalent to approximately G\$1.549M were received, catalogued and stamped as property of the University.

*Ministry's Response:* The Head of the Budget Agency explained that the remaining books would be shipped later since all were not available at the same time.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to ensure the receipt of, and accounting for all the books that were paid for. (2006/96)

Subhead 12067 – University of Guyana (Berbice)

244. The sum of \$28M was allocated for the purchase of text books and furniture. The full sum was expended. In relation to the purchase of text books, the contract was awarded by sole sourcing in the sum of US\$13,467 equivalent to approximately \$2.779M. A bank draft was prepared and sent to the supplier in September 2006. However, audit checks revealed that none of the books were delivered. Additional checks revealed that in November 2007 the supplier claimed that the draft was never received and, as such, no order could have been processed. The Ministry wrote the bank on 14 January 2008 to stop the draft and to process a new one. However, it was observed that while the amount of US\$13,467, mentioned above, was paid to the bank, the draft was only processed for US\$9,056 with the difference of US\$4,411 being refunded and paid over to revenue.

*Ministry's Response:* The Head of the Budget Agency explained that the new draft processed was also misplaced and the matter is being investigated by the Ministry.

*Recommendation:* The Audit Office recommends that the Ministry pursue this matter urgently and, if necessary, inform the police for further investigation. (2006/97)

Subhead 26043 - Technical Vocation

245. The sum of \$40M was allocated for the provision of training and purchase of equipment. Amounts totalling \$35.375M were expended. An examination of this expenditure revealed that 2 payment vouchers were prepared for an amount of \$471,000 each, totalling \$942,000 for the purchase of the six jointers. The first payment voucher was prepared on the 9 October 2006 for three jointers and approved by the Ministerial Tender Board in the sum of \$471,000 and a cheque was drawn. On the 13 November 2006, another payment voucher was prepared for the same amount using a duplicate copy of the same tender award and the same requisition to purchase for the exact item and quantity as shown on the first payment voucher and from the same supplier.

246. All of the items were received on the 5 January 2007 and it was explained that the first payment voucher was misplaced and photocopy documents were used to prepare the second voucher and a cheque for a similar amount was drawn. Subsequently, the first voucher was found and the Ministry proceeded with both purchases. Having used the same tender award to procure the jointers, the Ministry would have exceeded its limit of \$600,000 for supplies in accordance with the Procurement Act. Further, this is an irregular practice and it is inconceivable that the Ministry did not put out a stop order on the first cheque before preparing the second payment voucher nor did they cancel the first payment voucher when it was subsequently located.

*Ministry's Response:* The Head of the Budget Agency explained that the matter was investigated and the Procurement Officer was dismissed.

*Recommendation:* The Audit Office recommends that the Ministry put measures in place to avoid a recurrence. (2006/98)

*Physical Verification of Projects*

247. Physical verification carried out revealed that there were overpayments on eleven projects totalling \$10.982M as shown below:

Name of project	Contract Sum \$'000	Overpayment \$'000
Extension and renovation to Smyth Street Nursery	14,201	1,322
Rehabilitation of St. Roses High School	12,426	3,160
Rehabilitation of David Rose School of the Handicap	5,093	1,044
Repairs to Chemistry Lab UG	2,405	805
Repairs to communication Building	1,553	98
Extension and Renovation of Lab	3,615	2,261
Extension to West Ruimveldt Primary School	6,903	450
Rehab works to East Ruimveldt Secondary school	7,041	240
Extension to North Ruimveldt Library	6,857	141
Extension to Critchlow Labour College	2,143	466
Rehab of Adult Education Association Building	6,509	995
<b>Total</b>		<b>10,982</b>

*Ministry's Response:* The Head of the Budget Agency indicated that investigations would be carried out on the above overpayments with a view to having them recovered.

*Recommendation:* The Audit Office recommends that the Ministry aggressively follow up with the contractors to recover the overpayments made and institute appropriate measures to avoid such recurrences. (2006/99)

AGENCY 44 & DIVISION 541  
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Expenditure

Prior year matters which have not been fully resolved

248. During 2005, amounts totalling \$786,516 were forwarded to the bank accounts of fourteen officers who were no longer on the job resulting in overpayments. The Ministry has still not recovered the overpayments, since there was no evidence that the Ministry collaborated with the relative agencies to do so.

249. With regards to the Special Projects Bank Account № 3174, the Ministry continued to inappropriately use this account, since the following discrepancies remained unresolved:

- (a) The Special Projects account was utilized 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; and
- (b) 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.

250. In my previous reports, it has been reported that the National Trust continued to receive subventions from the Ministry. This entity is a statutory body and is required to maintain accounting records which are subject to a separate audit. However, there was no evidence that the Ministry took steps to ensure the preparation and submission of the financial statements of the entity for audit. During the current period under review, an amount of \$14.103M was paid to the National Trust as subvention.

Current year recommendations for improvement in the existing system

251. Amounts totalling \$7.696M 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. A sample of three vehicles incurred an average of \$462,410 in maintenance costs per vehicle as summarized below:-

Vehicle Number	2005	2006
PHH 416	-	518,370
GHH 1513	890,290	462,385
PFF 7404	-	406,475
Total	890,290	1,387,230

*Ministry's Response:* The Head of the Budget Agency indicated that due to the age of the vehicles, maintenance cost is high.



*Recommendation:* The Audit Office recommends that the Ministry carefully assess the maintenance costs for the vehicles with a view to determine if it would be more economical to maintain or dispose of them. (2006/100)

252. The amount of \$56.563M was allocated for Other Goods and Services Purchased. During the year, there was an approved supplementary provision of \$220.380M giving a revised allocation of \$276.943M. According to the Appropriation Account, amounts totalling \$276.903M were expended. Included in this figure are amounts totalling \$562,950 expended on capital items, such as computer and computer work station, fans and office chairs. These items should have been budgeted and purchased for under capital expenditure.

*Ministry's Response:* The Head of the Budget Agency indicated that the items purchased represent replacements for items that became unserviceable and thus it was not considered as capital purchase.

*Recommendation:* The Audit Office strongly recommends that the Ministry desist from this practice and have such items budgeted for under the capital budget. (2006/101)

253. According to the Appropriation Accounts, amounts totalling \$95.780M were expended on Subsidies and Contributions to Local and International Organisations. Included in this figure is an amount of \$69.395M 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 2003 and an unqualified opinion was issued. The Commission reflected a deficit of \$32.790M as at 31 December 2003. At the time of reporting, the financial statement for 2004 was received and the audit was in progress.

*Ministry's Response:* The Head of the Budget Agency acknowledged this shortcoming and indicated that steps will be taken to have the financial statements prepared and submitted for audit.

*Recommendation:* The Audit Office recommends that the Ministry rigorously follow up with the Agency for the submission of its financial statements. (2006/102)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

##### Subhead 45016 - National Trust

254. During 2005, in relation to the rampart at Kyk-Over-Al and the walkway at Fort Zeelandia, physical verifications revealed that amounts totalling \$245,700 and \$989,900 respectively were overpaid to the contractors for works not done. However, the Ministry has still not recovered the overpayments made to the contractors.

Current year recommendations for improvement in the existing system

Subhead 18001 – Youth

255. The sum of \$1.450M was allocated for the construction of a concrete walkway at the Madewini Camp and the purchase of a motor cycle. According to the Appropriation Accounts, the full amount was expended. However it was noted that other fixed assets, such as, cabinet and fans were purchased without the requisite change in programme having been obtained.

*Ministry's Response:* The Head of the Budget Agency explained that a change of programme was sought and granted. However, a copy was not presented for audit.

*Recommendation:* The Audit Office recommends that the Ministry produce for audit scrutiny the change in programme which was obtained by them to facilitate these purchases. (2006/103)

Subhead 25058 – Museum Development

256. The sum of \$3.5M was allocated for the project and includes (a) reconstruction of Diarama showcases – National Museum, (b) construction of display cases – Walter Roth Museum, (c) construction of display cases and purchase of photocopier – Museum of African Heritage and (d) rehabilitation of building and the construction of cupboards on ground floor – National Anthropological Building. According to the Appropriation Account, the full sum was expended. However, it was noted that no work was done at the National Anthropological Building nor was the photocopier purchased.

*Ministry's Response:* The Ministry explained that the capital funds received were inadequate to carry out the above works/services.

*Recommendation:* The Audit Office recommends that the Ministry re-budget for the works at the National Anthropological Building and the purchase of the photocopier for the Museum of African Heritage. (2006/104)

257. Three contracts valued at \$1.461M were awarded by the MTB to the lowest bidders for the construction and repairs of display cases. As at 31 December 2006, the full sums were paid to the contractors. Physical verifications revealed that two contracts valued at \$489,878 and \$382,340 respectively were awarded for the supply and delivery of display cases, which entails the supplying of labour, material and equipment for the construction of display cases, of 96"x42"x18" and 35"x23"x54" using 6mm crystal clear float glass, gold electroplated laminate metal, shop grade ply board etc. Physical verification revealed that amounts of \$283,596 and \$72,214 were overpaid on these projects respectively.

*Ministry's Response:* The Head of the Budget Agency has given the assurance that he would investigate this issue.

*Recommendation:* The Audit Office recommends that the Ministry seek to thoroughly investigate these overpayments with a view to having them recovered. (2006/105)

AGENCY 45 & DIVISIONS 523, 524, 530 & 552  
MINISTRY OF HOUSING & WATER

Current Expenditure

Prior year matters which have not been fully resolved

258. 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 2006, 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 years 2005 and 2006 have not been laid.

259. 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 \$676.784M was verified as having been received by the Authority. However, in the absence of audited accounts for 2006, it could not be determined whether this amount was properly expended.

AGENCY 46  
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Prior year matters which have not been resolved

260. Although the Georgetown Public Hospital Corporation (GPHC) 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. 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.

261. The Corporation, 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 both local and overseas. It did not re-tender or obtain a new 'no-objection' from Cabinet for the purchases of drugs and medical supplies. It should be noted that this situation continued in 2006.

262. The Corporation has still not taken corrective measures to ensure that payment vouchers are supported by documents such as copies of contracts, goods received notes and delivery notes. During 2005, 16 payment vouchers totalling \$367.948M had no supporting documents attached; only memoranda and receipts from the supplier were seen. Similarly in 2006 there were fifty (50) payment vouchers totalling \$12.350M for which receipts from the supplier were not affixed.

263. The Corporation had not complied with the GPHC Tender Board and the NP&TAB procedures for seven payments with amounts ranging from \$0.550M to \$1.5M during 2005. Similarly in 2006 tender procedures were not adhered to for the supply of vicryl sutures for which amounts totalling \$10.210M were paid to a local supplier. These payments were split to avoid adjudication by the relevant Tender Board.

264. The Corporation is still not in compliance with the Section 19 of the Stores Regulations which stipulate that bin cards must be maintained to record all receipts and issues of items in the stores. During 2005 bin cards were not updated and properly maintained at the Government Pharmacy Bond, Kingston. Similarly in 2006 the same observations were noted.

#### Revenue Accounting and Control

265. According to the Corporation's revenue account, amounts totalling \$20.030M were collected for 2005. 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. A similar observation was made in 2006 where amounts totalling \$26.991M were collected as revenue and the full amount was expended.

#### Current year recommendations for improvement in the existing system

266. Amounts totalling \$608.406M were expended on drugs and medical supplies. However, the Corporation could not totally account for drugs and medical supplies purchased since there was no central point of accountability. Drugs and medical supplies purchased were delivered to the Central Stores and the Pharmacy Bond for which records for the receipt of items were maintained. However, with regards to those delivered to the Materials Management Unit, no records were kept for the receipt or delivery of drugs and medical supplies. In the circumstances, it was difficult to ascertain whether the Corporation had received full value for money expended.

*Corporation's Response:* The Head of the Budget Agency in response to the above paragraph explained that, the Corporation has no control over the Materials Management Unit staff since they are directly under the control of the Ministry of Health.

*Recommendation:* The Audit Office recommends that GPHC take steps to ensure that there is a central point of accountability for the acceptance of all drugs and medical supplies since this would ensure proper accountability for items received. (2006/106)

267. The Corporation entered into twelve (12) contracts with New GPC for the purchase of drugs and medical supplies and amounts totalling \$430.408M were expended. However, there was no evidence to indicate that tender board procedures were adhered to.

268. The sum of \$183.464M was expended on Other Goods and Services purchased. The following gives a breakdown of the expenditure: -

Description	Amount \$'000
Equipment maintenance	85,210
Security services	7,097
Cleaning and extermination services	25,675
Other	65,482
Total	183,464

269. Included in the figure \$85.210M were amounts totalling \$15.469M which represents payments made for the purchase of equipment parts from overseas suppliers. However, there were seven (7) contracts totalling \$29.159M awarded to contractors based on awards made in previous years.

*Recommendation:* The Audit Office recommends that GPHC adhere strictly to Tender Board procedures for the awarding of contracts. (2006/107)

270. The amount of \$25.675M was expended on cleaning and extermination services. Included in the amount are sums of \$18.114M which were expended on cleaning and janitorial services. The Corporation used the approval granted by the CTB on the 14/01/2003 to the Ministry of Health to acquire the various services.

271. The sum of \$65.482M was expended on CT scans, laboratory tests, transportation of patients, and purchase of airline tickets for overseas doctors, freight charges, advertisements and consultancy services. However, it was observed that there was non-compliance with Tender Board procedures in relation to two local contractors for services totalling \$24.499M. The payments were made based on adjudications made in 2004 and 2005.

*Recommendation:* The Audit Office recommends that GPHC ensure that there is strict adherence to the Tender Board procedure. (2006/108)

#### Stores and Other Public Properties

272. A physical count carried out at the GPHC Bond by the Audit Office revealed the following:

- (a) Vast differences between the bin card balances and the actual stock balance;
- (b) Some items of the inventory were not placed on shelves; and
- (c) Items of stock were not labelled.

*Corporation's Response:* The Head of the Budget Agency agreed with the findings and in order to correct the deficiencies they had conducted a stock count, whereby bin cards were opened with the new balances for 2007. In addition, some drugs along with bulk donations which were not placed on shelves was due to limited storage space.

*Recommendation:* The Audit Office recommends that for future inventory and stock taking exercises the Corporation must prepare discrepancy reports for sanctioning by the GPHC Board, before adjustments are made to the stock records. (2006/109)

AGENCY 47 & DIVISION 516  
MINISTRY OF HEALTH

Current Expenditure

Prior year matters which have not been resolved

273. The Personnel Department continued to forward pay change directives in respect of resignations, transfers, dismissals and retirement to the Central Accounting Unit in an untimely manner. As a result of this practice, salaries totalling \$8.415M and \$9.753M for 2005 and 2006, respectively, were overpaid. In addition, the related deductions which were paid to the various agencies were not recovered. The Ministry had also not recovered deductions paid to various agencies for the years 2002-2004.

274. The Ministry had not been able to reconcile the main bank account № 3079 which became inactive since January 2004 and was overdrawn by \$9.140M as at 31 December 2005. As at 31 December 2006, this balances remained static.

275. The old bank account № 946 was not reconciled since it was established and the Ministry has still not been able to reconcile this account as at 31 December 2006. This account became inactive in July 1996, and was overdrawn by \$102.899M as at 31 December 2006. In addition, the Ministry has not made a submission to the Ministry of Finance in keeping with the Cabinet Decision issued, which recommended that the Ministry of Finance make a comprehensive submission to cabinet in order to write off all losses prior to 2002.

276. The Ministry continued to utilise the Cabinet approval CP (2003)11:4:M of 2003 to purchase drugs in 2005 and 2006 although this approval may have lapsed in that year. It did not re-tender or obtain a new 'no objection' from Cabinet for the purchase of drugs. Approvals should have been sought in compliance with the Procurement Act of 2003 and the related Regulations.

277. The Ministry still has not taken corrective measures to ensure that supporting documents such goods received notes, invoices, delivery notes and acknowledgement receipts are attached to the payment vouchers when drugs were purchased locally and overseas. As a result, in 2005, a comprehensive verification of drugs to the value of \$105.718M could not be carried out. Similarly, in 2006, drugs purchased to the value of \$376.5M could not be easily verified.

278. Although there were differences between the Accounts Analysis Report and the utility charges register, the Ministry had put mechanisms in place to have the utility charges registers updated for 2005. In 2006, amounts totaling \$94.218M were expended on utility charges, however, the registers were not updated, since there were differences totalling \$11.460M between the Accounts Analysis Report and the amounts recorded in the registers as follows:

Description	Amount \$'000	Amount in Register \$'000	Difference \$'000
Electricity	69,742	64,604	5,138
Telephone	15,875	13,689	2,186
Water	8,601	4,465	4,136
	94,218	82,758	11,460

279. The Ministry has still not complied with the Stores Regulations. It was noted that bin cards and the stock ledger were not updated for a considerable period in 2005. A similar situation existed in 2006.

Current year matters for improvement in the existing system

280. Circularised instructions in 2004 required all employees to have a personal bank account into which their salaries would be deposited. A reminder was issued in 2006. However, an examination of the salaries records for December 2006 revealed that the Ministry continued to pay in cash amounts totalling \$24.007M to six hundred and seventy one (671) employees in contravention of the circularised instructions. Also included in this amount were payments which were made to student nurses as stipend.

*Ministry's Response:* The Head of the Budget Agency acknowledged this finding.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to ensure that they comply with the circularised instructions of 2004. (2006/110)

281. An examination of schedules for National Insurance Scheme (NIS) contributions for December 2006 revealed that there were 51 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.

*Ministry's Response:* The Head of the Budget Agency explained that an ongoing exercise is being carried out to register all employees.

*Recommendation:* The Audit Office recommends that the Ministry's Administration conduct the registration of its employees at the time of employment rather than at a later date, since registration with the NIS has implications for social security and other benefits. (2006/111)

282. Amounts totalling \$837.502M were expended on Materials, Equipment and Supplies. Included in this figure are sums totalling \$603.091M which were expended on drugs and medical supplies purchased locally. The following gives a breakdown of the expenditure:-

Authority Limits	№ of Purchases	Amount \$'000
Below \$250,000	81	6,178
Between \$250,000 - \$600,000	17	6,435
Exceeding \$600,000	54	590,478
Total	152	603,091

283. In relation to purchases done locally, there were 81 payments totalling \$6.178M which fell below the limit of \$250,000, while 17 payments totalling \$6.435M adhered to Ministerial Tender Board procedures. However, tender procedures were not followed for 54 purchases exceeding \$600,000 which totalled \$590.478M. Included in the 54 purchases were 8 which should have received Cabinet's 'no objection' as set out in Section 54 (1) of the Procurement Act of 2003.

*Ministry's Response:* The Head of the Budget Agency acknowledged this finding.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to ensure that that all purchases made are done in accordance with the Procurement Act. (2006/112)

284. Amounts totalling \$190.626M were expended mainly on medical treatment such as transporting eye care patients, provision of spectacles, optometry services, airfares and accommodation, stipend for students on training etc. for the period under review. Audit examination revealed that refunds totalling \$0.636M were received, however, the expenditure was not adjusted to reflect the receipt. As a result, the Appropriation Account was overstated by this amount.

*Ministry's Response:* The Head of the Budget agency acknowledged this finding,

*Recommendation:* The Audit Office recommends that the Ministry ensure that only amounts expended are recorded as expenditure on its Appropriation Account. (2006/113)

285. The Ministry has not complied with Stores Regulations since bin cards and stock ledgers were not updated for a considerable period.

*Ministry's Response:* The Head of Budget Agency conceded that the bin cards were inaccurate and incomplete and to correct this situation the Ministry conducted an inventory count and bin cards were opened with new balances from January 2008.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency put mechanisms in place to ensure that bin cards and stock ledgers and good received books are updated promptly and strict adherence to the Stores Regulations. (2006/114)



AGENCY 48 & DIVISIONS 545 & 546  
MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

Current Expenditure

Prior year matters which have not been fully resolved

286. The Ministry continued to refund net salaries without the related deductions. During 2005, net salaries totalling \$3.979M were refunded without the related deductions. A similar situation was noted in 2006, where amounts totalling \$2.326M were refunded.

287. The Ministry continued to reflect an old public assistance imprest bank account № 902, which became non-operational several years ago. The account was overdrawn by \$270.586M at 31 December 2006. This state of affairs as discussed at length in my previous reports 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. The Finance Secretary was written to, but the closure of this account still remains unresolved.

288. The Ministry has still not made an effort to have sectional inventories updated periodically to reflect new assets acquired and inter-departmental transfers.

289. Appropriate measures to reimburse old age pension and public assistance imprest bank account № 3039 with an amount of \$91.3M were still not taken by the Ministry and the Accountant General's Department so that the full imprest sum of \$130M can be surrendered to the Consolidated Fund and the account closed.

290. The investigation involving irregularities of 8,078 old age pension and social security coupons valued at \$13.959M which was uncovered has still not been resolved. Some of the officers implicated had made restitutions totalling \$3.844M. In March 2007, the Commissioner of Police informed the Ministry that based on the advice of the Director of Public Prosecution the investigation should be suspended.

Capital Expenditure

Prior year matters which have not been fully resolved

291. The Ministry has still not taken appropriate action to have assets purchased inventoried and marked to readily identify them as property of the Ministry.

AGENCY 51 & DIVISION 507  
MINISTRY OF HOME AFFAIRS  
(EXCLUDING POLICE)

Current Expenditure

Prior year matters which have not been resolved

292. Contrary to the established cash based method of procurement, the Guyana Prisons Service obtained a credit facility to facilitate purchases of fuel from a local provider. This situation was compounded by the fact that there was a failure to adhere to the requirements of the Procurement Act 2003 during the acquisition of this commodity. Also, reconciliations with the supplier were not carried out and as at 31 December 2006, the supplier was overpaid \$607,971. This resulted in an overstatement of the reported expenditure of \$15.827M.

*Ministry's Response:* The Head of Budget Agency explained that the matter would be addressed, with a view to ensuring that the situation does not recur.

*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 practice of purchasing fuel on credit is discontinued and measures for strict control over fuel acquisitions are introduced; and
- (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulation, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2006/115)

293. Fundamental breaches 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. This continued to be major weaknesses at the stores that should be addressed.

*Ministry's Response:* The Head of Budget Agency explained that corrective action was taken in 2008.

*Recommendation:* The Audit office recommends that the Guyana Prisons Service take necessary action under the direction of the Head of Budget Agency to:

- (a) Segregate the duties of the storekeeper from any responsibility related to ordering and/or procurement of goods; and
- (b) Investigate the circumstances leading to the fundamental breach of stores accounting procedures, which requires the maintenance of records to substantiate the issue and utilisation of items of stock. (2006/116)

294. Among the fuels and lubricants purchases for 2005 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. Again in 2006, there were fuel purchases with a value of \$1.877M that had been uplifted in a similar manner and not properly accounted for in the books.

*Ministry's Response:* The Head of Budget Agency explained that corrective action was taken in 2008.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to ensure that fuel purchased in containers are properly authorised and accounted for in log books and other stock records. (2006/117)

295. During 2005, Section 14 of the Procurement Act 2003 was breached in the purchase of building materials. In the current reporting period this Section was again disregarded when the purchases listed hereunder were undertaken.

Date	Description	Amount \$
31.05.06	Hard wood lumber for N/A Prisons	248,400
20.06.06	Hard wood lumber for N/A Prisons	101,775
Total		350,175
26.06.06	Cement for Georgetown Prisons	88,750
30.06.06	Cement for Georgetown Prisons	88,740
20.07.06	Cement for Georgetown Prisons	80,000
Total		257,490
31.05.06	Razor wire for Mazaruni Prisons	244,885
29.06.06	Razor wire for Mazaruni Prisons	47,600
Total		292,485

*Ministry's Response:* The Head of Budget Agency explained that in every case the materials were utilised by prison labour and because of the nature of the repairs, the quantities were underestimated, and this resulted in the apparent breach. The Head of Budget Agency also indicated her regrets and promised that the situation would not recur.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to the requirements of the Procurement Act and its Regulations regarding tender procedures and contract splitting. (2006/118)

Current year recommendations for improvement in the existing system

296. The sum of \$57.268M was expended on Materials, Equipment and Supplies. This sum included seven transactions totalling \$0.562M, which were expended on training for inmates at the Georgetown Prisons. The charge to subhead is inappropriate, since the costs were related to Other Operating Expenses.

*Ministry's Response:* The Head of Budget Agency explained that everything for prisoners were provided for under Materials, Equipment and Supplies, but since the finding was brought to attention discussions were held with the Office of the Budget and corrective action was taken to remove the training component.

*Recommendation:* The Audit Office recommends that the Guyana Prisons Service put systems in place to ensure that at all times there is adequate supervision over the recording and/or allocation of expenditure thereby facilitating the correct categorizing of expenditure under the appropriate categories. (2006/119)

Other

297. An examination of the stock records revealed that these were not properly maintained, since numerous instances of omissions were evident. In a related matter, Internal Stores Requisitions (ISR) were not prepared for all issues from the stores.

*Recommendation:* The Audit Office recommends that the Guyana Prisons Service put systems in place to ensure proper accountability for items of stores, while observing the stores accounting procedures outlined in the Stores Regulation. (2006/120)

Capital Expenditure

Prior year matters which have not been resolved

298. Since the year 2003, the Ministry made payments to acquire a quantity of arms and ammunitions, but the supplier is yet to deliver quantities valued at \$11.160M. To date the Ministry has not been able to bring this matter to closure. The following are details:-

Description	Quantity	Amount \$'000
Grenades, shells & flares	170	1,740
MTSL shell	1	1,314
Stallions	2	1,022
Ammunition 2003	700	6,330
Ammunition 2005	9,350	754
Total		11,160

*Ministry's Response:* The Head of Budget Agency explained that with respect to the ammunition, grenades, shells and flares, the supplier had encountered transshipment problems in shipping the items to Guyana and steps will be taken to have the money refunded. The supply of the stallions is a subject of a court matter that is yet to be determined and Government is currently pursuing diplomatic initiatives to have the MTSL shell supplied.

*Recommendation:* The Audit Office recommends that the Ministry take appropriate action to recover the value of the outstanding supplies from the ammunition supplier, including interest at the going bank rate, because of the inordinate lapse of time since the amounts were advanced. (2006/121)

AGENCY 51  
MINISTRY OF HOME AFFAIRS  
PROGRAMME 2 – GUYANA POLICE FORCE

Current Expenditure

Prior year matters which have not been resolved

299. The Force is yet to reach a consensus with the Ministry of Finance on provisions for the purchase of uniforms and other items of military kit, such as, boots, socks, ribbons, etc. which should not have been included under Benefits and Allowances.

300. During 2006, items of military kit to a value of \$225.536M were purchased from Benefits and Allowances. These purchases were deemed inappropriate charges to the subhead, since allowances or benefits as an accounting concept connotes the receipt of cash or kind by a payee for his or her use or consumption.

301. This is not the case with military kit as it remains the property of the Guyana Police Force and must be surrendered by the recipients at the end of their tenure. The Head of the Budget Agency explained that over the years items of military kit were budgeted for under Benefits and Allowances. This is a position accepted by the Ministry of Finance.

302. There continues to be weaknesses in accounting for fuel and lubricants. The fuel register is still not being properly maintained, resulting in several discrepancies. There were differences between the physical count and the fuel register for the year 2006. In my previous report, a similar observation was mentioned. The Head of the Budget Agency explained that corrective action was taken in May 2008, whereby a stock count was carried out and the stock ledger was updated with the balances for the year 2008.

303. Corrective measures were not taken to ensure that log books are maintained for every vehicle owned and/or operated by the Force and with all pertinent information required of the record. In previous accounting period, log books were presented for 28 of the 354 vehicles requiring such records. Similarly, in 2006, log books were only presented for 94. As a result, it could not be determined whether the journeys undertaken were properly authorised and whether there was effective control over the use of these vehicles. The Head of the Budget Agency explained that arrangements are in place for log books from Police Stations to be sent to the Transport Officer at the end of the year.

304. Amounts totalling \$90.348M were expended on Vehicle Spares and Maintenance. However, contrary to circularised instruction, which required that historical records be kept for each vehicle to record the cost of maintenance, such records were not maintained. In the circumstances, the Guyana Police force was not in a position to monitor the cost of maintenance of each vehicle to determine whether it was economical to retain certain vehicles or to dispose of them. The Head of the Budget Agency explained that this record is now being maintained.

305. The overseas calls register continued to be inadequately maintained, since pertinent information was still not recorded. As a result, it was difficult to determine whether recoveries were made for all private telephone calls. In this regard, the observation of 2005 where overseas calls amounting to \$1.691M were made without adequate record keeping is again perpetuated by a similar situation where overseas calls amounting to \$1.399M were made under similar circumstances in 2006. The Head of the Budget Agency explained that corrective action has since been taken to have this record properly written up for the year 2008.

#### Other

#### Current year recommendations for improvement in the existing system

306. At the time of reporting, 58 vouchers totalling \$15.930M for the period January 2006 to June 2006 were not presented for audit examination. In addition, there were 111 vouchers totalling \$12.7M that had no supporting documents attached. As a result, the completeness and accuracy of the expenditure could not be determined.

*Police Force's Response:* The Head of the Budget Agency explained that work is ongoing to locate all missing vouchers and supporting documents to be presented for audit examination.

*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. (2006/122)

AGENCY 52 & DIVISION 514  
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters which have not been fully resolved

307. Applications submitted for the registration of business names continued to be misplaced, while supervisory checks were still not evident in the relevant registers. During 2005, of the 3,401 applications received for registration of business names, 330 were not seen. Similarly, in 2006, of the 3,560 applications received for registration of business names, 257 were not seen.

308. The Ministry continued to be in arrears with regards to the processing of applications received for trade marks. During the period under review, a total of 649 applications were received. However, no licenses were issued in respect of these applications. At the time of the audit the Ministry was only processing applications for 2002 and 2003. A follow-up at the time of reporting, with the Head of the Budget Agency, revealed that the Ministry was now processing trade marks for January 2006.

309. Both the State Solicitor Bank Account № 120 and the Official Receiver Bank Account № 330 continued to be un-reconciled, while the corresponding cash books and ledgers were also not properly written up and the cash book prior to 2005 cannot be located. As a result, irregularities can be perpetrated without detection. As at 31 December 2006, the State Solicitor Bank account reflected a credit balance of \$44.085M, while the Official Receiver Bank Account reflected a credit balance of \$4.862M.

310. The Public Trustee Bank Account № 270 also continued to be un-reconciled, while the corresponding ledger and cash book are still not being properly written up and evidenced as checked by a Supervisor. As at 31 December 2005 this account reflected a balance of \$33.675M, while at 31 December 2006, a credit balance of \$23.401M was reflected. Further, 26 stale dated cheques totalling \$20,517 and US\$19,904 equivalent to approximately G\$4.021M, for the years 2000 to 2006 were still on hand at the time of reporting. Some these cheques were never deposited to the bank while some were deposited and returned to the Ministry by the bank. These cheques represent payments to the estate of deceased persons.

Current year recommendations for improvement in the existing system

311. Circularised instructions require the maintenance of a travelling register for all persons with personal motor car who are entitled to motor car allowance. However, an examination of the travelling register for the period under review revealed that this record was not properly written up to reflect all pertinent information such as allowance authorized, mileage ceiling and vehicle registration numbers, among others.

*Ministry's Response:* The Head of the Budget Agency explained that efforts are being made to have this register properly maintained.

*Recommendation:* The Audit Office recommends that the Ministry insert all the pertinent information in this register in keeping with circularized instructions. (2006/123)

312. An examination of the rental register of the First Federation Building, which is controlled by the State Solicitor's Office, revealed that during the period under review there were 30 tenants occupying this building. However, it was noted that only one rental agreement was up to date while 16 were outdated, some as far back as 2000 and the remaining 13 had no tenancy agreement. Further, the rental register was not properly maintained and pertinent information, such as, receipt numbers, amount of rent due, amount of rent paid, etc., were not recorded. As a result, we were unable to determine if tenants were paying the correct amounts, what were the periods of the tenancies, what amounts are due and owing to the State Solicitor's Officer. It should be noted that letters requesting payments were sent in November 2007 to the tenants, however, since the register was not properly written up it was difficult to ascertain whether the amounts stated in the letters were correct and what was the actual amount of rent owing as at 31 December 2006.

*Ministry's Response:* The Head of the Budget Agency explained that rental agreements were not renewed since it was felt that the tenants would not pay the arrears owed, while efforts would be made to have the register properly written up. The Supervisor responsible explained that the amounts shown in the actual receipt books were used to arrive at the sum quoted in the letters. Further, some of the tenants had rent owing as far back as 1999 and receipt books as far back as that year were used and, as such, whenever a client comes in to pay he/she is asked to bring their last receipt failing which the actual receipt book is again used to verify the last rent paid.

*Recommendation:* The Audit Office recommends that the Ministry ensure that the rental register is written up in a more prudent manner to show all pertinent information so that the information needed is readily available and try to work out an arrangement with the tenants who are in arrears. (2006/124)

313. With respect to the Imprest, the Ministry operated two bank accounts Nos. 3121, and 3122. The Daily Cash Composition Book for account No. 3121 was not maintained for the period under review, while the Imprest Cash Book for the period 24 January, 2006 to 31 August 2006 was not submitted for audit scrutiny. Further, bank reconciliation statements for both accounts were not prepared for the period under review. In addition, the bank statements were not submitted for audit scrutiny.

*Ministry's Response:* The Head of the Budget Agency explained that Bank statements were requested and efforts are now being made to reconcile these bank accounts. Further, daily cash composition books are now maintained and the cash book has since been located.

*Recommendation:* The Audit Office recommends that the Ministry prepare the bank reconciliation statements as a matter of urgency since bank accounts not being reconciled can lead to fraud and irregularities going undetected. (2006/125)



314. It is a requirement for cheque orders to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of the payments made. However, an examination of the register revealed that it was only written up to March 2006. As a result, we were unable to determine how many cheque orders were outstanding for 2006. It should be noted that during the audit inspection some cheque order vouchers for capital expenditure were still at the Ministry instead of being returned to the Accountant General's Department.

*Ministry's Response:* The Head of the Budget Agency explained that at the time of reporting the cheque orders were sent to the Ministry of Finance.

*Recommendation:* The Audit Office recommends that the Ministry ensure that the cheque order register is properly written up and all cheque orders are cleared in keeping with circularised instructions. (2006/126)

315. In accordance with the Companies Act, companies are required to file annual returns with the Deeds Registry. However, of a total of 250 companies which were registered and received certificates for the period under review, only one such annual return was filed. The fee for filing returns is \$800 which means that the Ministry lost revenue totalling \$199,200.

*Ministry's Response:* The Head of the Budget Agency acknowledged that companies are in default and indicated that the Registrar has since sent notices to the defaulters.

*Recommendation:* The Audit Office recommends that notices be sent promptly to defaulting companies in order to ensure that all revenue collectible is collected. (2006/127)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

316. Payment vouchers continued not to be properly preserved and presented for audit examination. During the period under review, 13 payment vouchers, totalling \$14.472M were not presented for audit scrutiny. In addition, an examination of the payment vouchers presented for audit scrutiny revealed that they were signed certified correct and was also approved by the same officer. For internal control purposes the payment voucher should be certified correct by a Department Head and approved by the Accounting Officer or someone designated to perform this function.

## Current year recommendations for improvement in the existing system

### Subhead 2501500 - Equipment (Deeds Registry)

317. The sum of \$3M was voted for the purchase of typewriters, filing cabinets, scanners, smoke alarm system and air conditioning units. According to the Appropriation Account the entire amount was expended. However, an examination of the expenditure incurred revealed that burglar alarms were also purchased and there was no change in programme to accommodate this purchase. In addition, an examination of the payment voucher and the supporting documents for the fire alarm system revealed that a contract was entered into with the supplier in the sum of \$624,068 which is in excess of the Ministry's limit for supplies. Another payment was also made to the same supplier in the sum of \$563,397 for burglar and fire alarm system. However, a contract agreement was not seen attached to the payment voucher nor were reference to tender board minutes stated. As such, we were unable to determine the terms of the contract and what tender procedures were followed. This contract also exceeded the Ministry's limit for supplies.

*Ministry's Response:* The Head of the Budget Agency explained that there was no need for tender board minutes since only one supplier had tendered.

*Recommendation:* The Audit Office recommends that the Ministry ensure that they are fully acquainted with contents of the Procurement Act and conduct the operations of their tender board in keeping with this Act. (2006/128)

### Subhead 2501600 – Furniture and /Equipment (Legal Affairs)

318. The sum of \$3M was voted for the purchase of office furniture and equipment. The entire amount was expended to purchase office furniture and equipment. However, an examination of the payment vouchers for the installation of smoke alarm costing \$1,458,358 revealed that no tender board reference was stated on the voucher and no contract document was prepared. Further, according to a letter from the supplier, they required 50 % of the cost on the signing of the contract. The Ministry prepared the payment on the 6 December 2006 for the entire amount and paid over the cheque on the 17 April 2007. As a result, the Appropriation Account would have been overstated by this amount. This purchase also exceeded the Ministry's Tender Board limit of \$600,000 and should have been adjudicated by the NBPTA.

*Ministry's Response:* The Head of the Budget Agency explained that the entire contract sum was paid to the contractor upon completion of the job. No explanation was offered for the lack of tender board reference and the exceeding of the limit of the Ministry's Tender Board.

*Recommendation:* The Audit Office recommends that the Ministry ensure that only amounts expended during the years are recorded on its' Appropriation Accounts as expenditure and any unutilised sums are refunded to the consolidated and re-budgeted for where necessary. In addition, the Ministry should adjudicate on awards in keeping with the Procurement Act. (2006/129)

Subhead 2501700 - Equipment (State Solicitor)

319. The sum of \$0.500M was voted for the purchase of computer, filing cabinets, photocopier and writing desk. The entire amount was expended to procure filing cabinets, computers and executive chair. However, an examination of the payments vouchers revealed that 2 payments totaling \$313,000 were made for the purchase of 2 computers and a printer. These payments were made to the same supplier on the same date and both vouchers had quotation attached with the same number (797) and the same date (28 April 2006). As a result, it would appear that the payments were split in order to avoid the MTB limit of \$250,000.

*Ministry's Response:* The Head of the Budget Agency explained that this was an oversight and that efforts will be made to avoid a recurrence in future.

*Recommendation:* The Audit Office recommends that the Ministry conduct its Tender Board in keeping with the Procurement Act and institute measures to avoid a recurrence of this nature. (2006/130)

Subhead 1201400 - Supreme/Magistrate Court

320. The sum of \$34M was voted for the completion of Fort Wellington Magistrate Court and the renovation of Court of Appeal, Kingston. A supplementary provision of \$3.582M was approved taking the revised estimate to \$37.582M. According to the Appropriation Account amounts totalling \$37.582M were expended on these 2 Courts.

321. With respect to the construction of the Fort Wellington Magistrate's Court, this contract was awarded in the sum of \$18.015M in December 2005. A variation of \$3.582M was approved in October 2006, for additional works giving a revised project cost of \$22.147M. Cabinet gave their no objection to both the award and the variation. With respect to the construction of the Court of Appeal, this contract was awarded in the sum of \$26.687M in December 2005 and also received Cabinet's "no objection". In November 2007, the works were completed and physically verified and according to the IFMAS report, amounts totalling \$13.544M and \$22.487M were paid on these 2 contracts respectively. However, it was observed that:

- (a) whenever a progress payment was made on the work, the Ministry unnecessarily prepared a new contract document for that particular payment;
- (b) the contract documents that were produced revealed that the duration of the contract was not stated and actual commencement and completion dates were not included. As such, it was not possible to comment on the applicability of extension of time and liquidated damages; and
- (c) the contract register was not submitted for audit.

*Ministry's Response:* The Head of Budget Agency explained that the preparation of the new contract for every payment was a requirement of the Ministry of Finance. Further, the contract register has since been located.

*Recommendation:* The Audit Office recommends that the Ministry desist from preparing a new contract for every payment made and prepare only one contract document for each contract awarded. (2006/131)

*Subhead 2501400 - Equipment (Supreme/ Magistrate court)*

322. The sum of \$5M was allocated for the purchase of equipment such as computers, printers, refrigerators, conference table, executive chairs and steel cabinets. Amounts totalling \$5M were expended. However, it was observed that the items purchased were not marked so as to be readily identified as property of the Government. In addition, the fixed asset register kept by the Ministry of Legal Affairs was not properly written up to show serial number of items, identification number and location. Further, the Dell laptop bought under subhead - Legal Affairs Equipment, was not seen nor was it entered in the asset register.

*Ministry's Response:* The Head of the Budget Agency offered no proper explanation for the fixed asset register not being properly written up while no explanation was offered for the Dell laptop not being seen or entered in the asset register.

*Recommendation:* The Audit Office recommends that the fixed asset register be properly written up with all the assets purchased, all assets should be immediately marked, and that laptop should be accounted for. (2006/132)

AGENCY 53  
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters that have not been resolved

323. The bank reconciliation of the salaries bank account No. 688-306-0 reflected an unresolved difference of \$13.510M as of 2005 and stale dated cheques totalling \$563,855. Five of the twenty-two stale dated cheques amounted to \$21,683 and these were noted on the bank reconciliation statements since 2003.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take appropriate measures to clear all reconciling items that have affected the reported cash-book and bank balances for bank account No. 688-306-0. (2006/133)

324. Unclaimed salaries were not refunded within the stipulated time period. For the months of January 2006, May 2006 and June 2006, one hundred and forty instances totalling \$9.052M were noted where unpaid salaries were refunded three weeks after the stipulated seven days period. This situation was reported on for several years, but is still to be remedied.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take urgent measures to investigate and determine the reasons for the inordinate delay in refunding unclaimed salaries, with a view to ensuring that, without further delay, the required deadline for such refunds is met. (2006/134)

325. A review of the salaries cash book revealed that the required “Nil” balance was not achieved for eight months during the reporting period, that is, February 2006 and June 2006 to December 2006. The fact that such balances were achieved during the other months is commendable and should have served as an impetus to maintain financial propriety, even though the Army had struggled to achieve such balances in previous years. The following are details of the balances shown on the bank account.

Month	Amount \$	Month	Amount \$
January 2006	Nil	July 2006	7,185
February 2006	7,131	August 2006	7,185
March 2006	Nil	September 2006	7,185
April 2006	Nil	October 2006	58,805
May 2006	Nil	November 2006	1,063,215
June 2006	972,856	December 2006	876,479

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take immediate corrective action to ensure that the accounting control mechanism of “Nil” balances is achieved on a monthly basis in the salaries cash book. (2006/135)

326. Since 2003, an amount of \$14.690M was inappropriately utilized from the unpaid salaries account № 436 to meet appropriation account expenses and was not recovered from subsequent appropriations. As a result, to date the expenditure has not been reflected in the Country's accounts.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force provide the requisite documentation of the expenditure to the Finance Secretary, while requesting approval for the inappropriately discharged liability to be recorded in the Country's accounts in a current financial period. (2006/136)

327. Over the years, the presentation of log books for vehicles and other equipment was most unsatisfactory. In 2003, noncompliance was rated at 58%, while for the respective years 2004 and 2005 this was 98% and 65%. For the current reporting period, log books were not presented for sixty-five of the 107 vehicles and equipment requiring such records. In the absence of these books, it could not be determined whether the journeys undertaken were properly authorised and whether effective control was exercised over their use.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force institute measures to ensure that log books are properly maintained for all vehicles requiring such records. (2006/137)

328. Circularised instructions require that a historical record be kept of each vehicle to record the cost of maintenance. However, such records were maintained for only forty-nine of the vehicles and equipment managed by the Force. This nevertheless represents an improvement, since there was a failure to maintain these records in previous years.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force ensure strict compliance with Section 26 of the Stores Regulation, concerning the maintenance of historical records for all vehicles. (2006/138)

329. Amounts totalling \$62.977M were expended on Telephone Charges. However, the register only reflected expenditure totalling \$42.602M. The difference of \$20.375M indicates a failure to reconcile the register with the Appropriation Account. Similar observations were made in 2005, but are yet to be addressed.

*Defence Force's Response:* The Head of Budget Agency explained that systems were being put in place to reconcile the register.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force implement measures to ensure the timely reconciliation of the telephone charges register. (2006/139)

330. Cheque orders are required to be cleared within sixteen days after their issue through the submission of bills, receipts and other supporting documents. Based on a review carried out since 2004, these were being cleared on an average of three to four months later than required. To date there has been no evidence to suggest that any corrective measures were taken to arrest this situation. In this regard, the following is a summary of the cheque orders that remain outstanding since 2004.

Year	Amount	Value \$'000
2004	1,436	689,380
2005	98	246,330
2006	153	213,344
Total	1,687	1,149,054

*Recommendation:* The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2006/140)

331. A review of the salaries records revealed that cash payments totalled \$652.633M during the reporting period. Since the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004 the Ministry of Finance urged that cash payments from salaries be minimized and that a phased approach be taken towards including all employees under the bank deposit system. The Guyana Defence Force has failed to observe this procedure, in that, during the preceding financial period cash payments totalled \$646.138M.

*Defence Force's Response:* The Head of the Budget Agency explained that systems were put in place in February 2008 to minimise payment of salaries by cash. He also indicated that members of staff working in other locations were being encouraged to open personal bank accounts.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force implement without undue delay the requirements for minimising the payment of salaries by cash as stipulated by the Ministry of Finance circular No 3/2003 dated 29 September 2003, on the IFMAS system. (2006/141)

332. The unpaid salaries account No. 436 held at Bank of Guyana reflected a balance of \$16.202M, while the cash book showed a balance of \$14.128M as at 31 December 2006. The balance in the account had accumulated over several years, without being paid over to the Consolidated Fund, as required. Between the years 2004 and 2005, the Defence Force took action to pay over amounts totalling \$12.234M, but to date existing balances are yet to be cleared.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take immediate action to pay over to the Consolidated Fund all unclaimed salaries, which remain uncollected for any time exceeding one month. (2006/142)

### Current year matters for improvement in the existing system

333. Amounts totalling \$120.431M were expended under Materials, Equipment and Supplies. Tender Board Procedures were not followed for four transactions amounting \$18.441M, which should have had the approval of the National Procurement and Tender Administration Board. In addition, payment vouchers and supporting documents were not presented for eleven payments totalling \$26.673M. These findings were compounded by the failure of the Head of Budget Agency to approve nine payments totalling \$2.116M.

*Defence Force's Response:* The Head of Budget Agency explained that systems would be put in place to address the issues raised.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force (a) adhere to the Procurement Act of 2003 with regards to the awards of contracts; (b) take appropriate action to locate all outstanding payments vouchers and supporting documents and have them presented for audit verification; and (c) ensure that where goods are acquired under the approval of the Head of Budget Agency, evidence of such approval be affixed to all related payment vouchers. (2006/143)

334. Amounts totalling \$251.916M were expended on Fuel and Lubricants. In this regard, twenty-five vouchers totalling \$60.172M were not presented in support of fuel purchases. This made it difficult to ascertain whether value was received for the amount. In a related matter, fuel purchases totalling \$30.546M were not brought to account in stock records. This included fuel uplifted in drums, which had a value of \$16.996M.

*Defence Force's Response:* The Head of the Budget Agency explained that the fuel was purchased in drum for interior locations.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force adhere strictly to the stores regulations, which require that all purchases be properly accounted for in stock records. (2006/144)

335. Of the reported fuel expenditure, there was also an inappropriate inclusion in the account of \$396,830 relating to the acquisition of dietary stock. The amount should have been charged to Other Operating Expenses.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that at all times there is adequate supervision over the recording and/or allocation of expenditure thereby facilitating the correct categorizing of expenditure under the appropriate categories. (2006/145)

336. Contrary to the established cash based method of procurement, the Guyana Defence Force obtained a credit facility to facilitate purchases of fuel from a local provider. This situation was compounded by the fact that there was a failure to properly reconcile balances, with the supplier.



*Recommendation:* The Audit Office recommends that the Guyana Defence Force take action to ensure that the practice of purchasing fuel on credit is discontinued and measures for strict control over fuel acquisitions are introduced. (2006/146)

337. The registration numbers of twenty-three vehicles, which collected fuel from the credit supplier, was not included in the list of vehicles authorised to uplift such fuel. The supplies to these vehicles cost \$285,627 for the period reviewed.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force investigate and report accordingly on the circumstances giving rise to the issuance of fuel valued at \$285,627 to twenty-three unauthorised vehicles. (2006/147)

338. A comparison of payments and suppliers invoices revealed seven instances totalling \$1.945M, where overpayments were made, as follows:-

P.V. No.	Date	Amount on invoice \$	Amount Paid \$	Difference \$
5300050	19.01.06	2,640,400	2,760,000	119,600
5300434	20.02.06	2,239,720	2,318,400	78,680
5300437	03.03.06	1,922,800	3,220,000	1,297,200
5302554	15.06.06	3,540,900	3,551,200	10,300
5304023	07.07.06	1,420,000	1,511,100	91,100
5304452	09.08.06	869,305	1,214,400	345,095
5304648	17.08.06	1,514,450	1,518,000	3,550
Total		14,147,575	16,093,100	1,945,525

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take necessary action to recover the overpayments from the supplier. (2006/148)

339. Of the gross expenditure of \$136.217M under Other Transport, Travel and postage, amounts totalling \$128.688M were expended on the hire of vehicles. As can be noted from the table below, there were 191 transactions valued at \$55.646M involving an army institution and its staffers. This practice is devoid of any ingredients that would render the transactions transparent, since the proffering of contracts among staff members and its institutions creates bases for conflicts of interest, irregularities, fraud and/or corruption. Noteworthy was the fact that among the contracts to staffers was the vehicle hire from a maid for amounts totalling \$2.568M. In this case, the Army had hired three cars from the maid, who incidentally was the wife of a senior functionary in its core.

Source of Hire	Transactions	Value \$'000
Civilian population	443	73,042
GDF Credit Union	90	41,949
GDF Staffers	101	13,697
Total	634	128,688

*Defence Force's Response:* The Head of Budget Agency explained that systems would be instituted to discontinue hiring of vehicles, which are owned by members of the Force.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force institute measures to exclude GDF staffers and its institutions from awards of contracts for the procurement of goods and services, so that possibilities of conflicts of interest, irregularities, fraud and/or corruption could be avoided. (2006/149)

340. In a related matter, the system required that prior to any vehicle hire its ownership should be validated. However, there was evidence that this procedure was not carried out in twenty-four cases.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force ensure that in every case of vehicle hire the ownership of the vehicle so hired is validated and that evidence of this is retained for purposes of audit. (2006/150)

341. Further, there was no evidence that details of vehicle hire earnings were submitted to the Guyana Revenue Authority, Internal Revenue Department, in keeping with the requirement of circularised instructions. Such a failure could result in the loss of tax revenue to the Country.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take immediate action to report all contractors' earnings to the Guyana Revenue Authority, Internal Revenue Department, copying each report to the Audit Office. (2006/151)

342. An examination of vouchers for vehicle hire revealed that in 273 instances totalling \$63.327M the Head of budget Agency failed to approve contracts for the services before the works were executed. This situation was indicative of a lack of effective control over the process.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force adhere strictly to financial procedures regarding the approval of transaction, ensuring that in every case the Head of Budget Agency, or anyone to whom such authority is delegated, gives written consent before the initiation of a transaction. (2006/152)

343. In relation to the hire of vehicles, the Guyana Defence Force utilised rates determined within the institution since the year 2001. However, there was no evidence in the form of computations, comparisons or otherwise that would lend credibility to the quantum stipulated for each different kind of vehicle. In the circumstances, it could not be determined whether the rates used were fair and reasonable and whether they were competitive with other rates used countrywide.

*Defence Force's Response:* The Head of the Budget Agency explained that the rates were approved by the Accounting Officer.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force undertake a comparative analysis of vehicle rates utilised by other Government institutions, in particular the Ministry of Public Works and Communications, and develop a list of acceptable rates for approval by the Defence Board. (2006/153)

344. Amounts totalling \$62.977M were expended as Telephone Charges. However, the telephone register was not properly maintained as all charges were not recorded therein. In addition, amounts totalling \$6.330M were expended on prepaid charges and phone cards. There were no inherent controls to account for this expenditure, since in the case of prepaid minutes the bearer was not rendered accountable as to whether any related calls were official and with the phone cards, which was purchased for \$2.393M, these could have been easily utilised on phones of private individuals.

*Defence Force's Response:* The Head of the Budget Agency explained that these facilities were used for covert operations.

*Recommendation:* The Audit Office urges that the Guyana Defence Force desist from the practice of utilising prepaid phone services and phone cards and make use of "identification blocked" post paid services that are more accountable, for covert operations. (2006/154)

345. In a related matter, the telephone charges included an amount of \$794,692, which was utilised for the purchase of cell phones. The related charge to the account was deemed inappropriate.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that at all times there is adequate supervision over the recording and/or allocation of expenditure thereby facilitating the correct categorizing of expenditure under the appropriate categories. (2006/155)

## Capital Expenditure

### Prior year matters that have not been resolved

346. Building materials purchased in 2004 at a cost of \$10.645M could not be identified with any specific project, since such details were not stated on the payment vouchers. 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 receipts were under the amounts purchased by \$1.078M. The Head of Budget Agency, undertook to have the discrepancy investigated, but to date a report on the findings has not yet been submitted.

347. Verification exercises carried out in 2004 unearthed discrepancies in relation to building works. These discrepancies, which are listed hereunder, are yet to be addressed.

- (a) A final account of the works was not produced to clarify the reasons why electrical works were not undertaken during the contractor renovation works at CUPOCS;
- (b) There were overpayments totalling \$77,350 on the rehabilitation of the senior officers accommodation at Camp Stephenson, as a result of shortfalls in the measurements to the walkway and ceiling;
- (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 enable verification works at the all ranks squash court, ordinary ranks accommodation at Base Camp Stephenson and female accommodation at Base Camp Seweyo.

348. Physical verification exercise conducted in 2006, for the construction of the car park at Timehri revealed that 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

### Current year matters for improvement in the existing system

#### Subhead 12001 - Guyana Defence Force

349. The amount of \$56M was allocated for the completion of ammunition dump at Camp Groomes and construction and rehabilitation of buildings at New River, Tacama, Eteringbang and Mabaruma. Amounts totalling \$55.379M were expended, as follows: -

Description	Amount \$'000
Building materials	18,937
Rehabilitation of ten buildings at Base Camp Ayanganna	17,948
Rehabilitation of three buildings at Base Camp Stephenson	6,540
Electrical supplies for upgrade	5,255
Supply of equipment	3,809
Purchase of fuel	2,350
Cost for preparation of tender documents	435
Rental of cement mixer	105
<b>Total</b>	<b>55,379</b>

350. As can be noted, no rehabilitation work was done at Tacama, Eteringbang and Mabaruma. However, only works at Tacama were re-budgeted for in 2007.

351. In relation to the expenditure the following discrepancies were observed: -

- (a) The National Procurement and Tender Administration Board was required to adjudicate over thirteen transactions totalling \$16.083M, while the Departmental Board should have reviewed nine transactions valued at \$4.249M. However there was no evidence that these approvals were obtained;
- (b) Twenty-three payment vouchers amounting to \$14.693M were not presented for audit scrutiny, resulting in a failure to determine if value was received for the sum expended;
- (c) A physical verification of the works undertaken on the under-mentioned revealed overpayments totalling \$1.019M, as follows:-

Description	Contract sum \$'000	Variation \$'000	Amount paid \$'000	Amount overpaid \$'000
A6 Barrack accommodation	1,643	2,857	4,068	293
Female SNCOs	1,744	-	1,744	271
Thompson's flat	4,026	-	3,948	215
CUPOCS	12,627	-	11,074	240
<b>Total</b>				<b>1,019</b>

- (d) The sum of \$3.809M was expended on assorted equipment was inappropriately included under the subhead, instead of capital subhead 51002 - Equipment GDF. This was compounded by the purchase of fuel totalling \$2.350M, instead of from the subhead provided under current appropriations.

*Recommendation:* The Audit office recommends that the Guyana Defence Force aggressively follow up the discrepancies listed, with a view to having them cleared. (2006/156)

Subhead 51002 - Equipment (GDF)

352. An amount of \$51.500M was provided for the purchase of machinery and equipment including computers. The full amount was expended, as follows: -

Description	Amount \$'000
9 pick-up vehicles	21,650
24 computers, 5 printers, floppy drive & 3 UPS	6,839
4 solar chargers & 2 batteries	8,073
5 Motorola pack radios	5,651
One generator	5,459
One grinder pump, satellite phones & projector	1,934
24 computer work stations	1,779
Freight charges for signal equipment	115
Total	51,500

353. An examination of the expenditure revealed the following: -

- (a) Three transactions totalling \$11.890M required the National Procurement and Tender Administration Board approval, but this was not obtained;
- (b) Payment vouchers and supporting documentation were not presented for two transactions totalling \$6.361M;
- (c) The acquisitions were not marked to identify them as Government property; and
- (d) Transactions totalling \$28.416M for the purchase of five Toyota Pick Ups, one Generator, three Motorola Pack Radios, fifteen "Dell" desk-top computers and five HP 2430 Laser Jet Printers were not brought to account in the stock records.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take corrective action to clear all the discrepancies. (2006/157)

AGENCY 55  
SUPREME COURT

Current Expenditure

Prior year matters which have not been fully resolved

354. There continued to be several apparent irregularities pending before the court or with the police. These irregularities were uncovered at various magisterial districts during 1995 to 2001 and were valued at \$22.509M. The Head of the Budget Agency indicated, at a follow-up on the status of these cases, that 6 of them (listed at numbers 7 to 12) were dismissed by the Magistrate in 2005. However, no evidence of this was submitted for audit. The remaining 6 (listed at numbers 1 to 6) are still with the police and no charges have been instituted up to the time of reporting.

No.	Magisterial Courts /Districts	Nature of Apparent Irregularity	Amount \$	Year
1	East Demerara	Tampering of receipts and CCBS	5,000	2000
2	East Demerara	Cheques were written for a higher amount from the Maintenance and Bastardy account	40,000	1999
3	West Demerara	Amounts paid for affiliation were converted to personal use by an officer	5,466,000	2000
4	West Demerara	Misappropriation of funds	6,221,000	1992/93
5	West Demerara	Receipts were altered to show higher amounts resulting in overpayments to bailers/defendants	2,447,000	1999
6	West Demerara	Records were adjusted to reflect different amounts	555,000	1999
7	West Demerara	Overpayment of disbursement of bail money	3,565,000	1994/97
8	Providence Magistrate Court	Alternations in amounts shown on the case jackets and receipts issued to defendants	946,575	1998
9	Georgetown Magistrate Court	Tampering of receipts and short banking	818,250	1998
10	Georgetown Magistrate Court	Tampering of receipts to show lesser amounts collected	242,100	1999
11	Berbice	Three fraudulent transaction	54,000	1998
12	Berbice	Short banking	2,149,204	2000/01
	Total		22,509,129	

355. The Department has not yet located the documentation in relation to the 36 advances totalling \$243,950 in order to reimburse the suitors' deposit account No. 3108. These advances were issued in 1997 to defray travelling expenses of magistrates and clerks at the Essequibo Magisterial district and were inappropriately met from the suitors' deposit account.

356. Details on the full amount of \$18.7M paid over to the National Trust for repair to the South Western Towers at the Supreme Court has not yet been provided. This sum was paid over to the National Trust through the Ministry of Culture Youth and Sport since the High Court building was classified as a historical building. As at 31 December 2004, no amounts were expended since the cheque was received in December from the Ministry of Finance and paid over to the National Trust in 2005. In November 2005, the contract was awarded in the sum of \$14.618M and as at 31 December 2005, amounts totalling \$5.108M were expended. This project was completed in August 2006 and a certificate of final completion was issued by the consultants on 23 August 2008. However, according to the completion certificate, amounts totalling \$11.705M were paid on 23 August 2008 with retention in the sum of \$710,380 owing to the contractor. This would result in the total project cost being \$12.415M. Since the amount paid over to the National Trust was \$18.700M, details should be provided on how the difference of \$6.286M was expended.

357. The insurance claim of \$236,250 has still not been uplifted, due to the issue of ownership of Vehicle PDD 5855 not being resolved. This vehicle was involved in an accident during the period 2005. The Department undertook to repair the vehicle at a cost of \$200,000. The insurance company offered to pay an amount of \$236,250, as compensation, for damages to the vehicle. However, the cheque could not be uplifted since the vehicle was loaned to the Department by the Ministry of Education and the Ministry is maintaining that the vehicle does not belong to them even though the registration indicates that it does. Further, the Department has also not complied with the Store Regulation, in that an accident report was not filed with the Finance Secretary, detailing who was responsible for the accident and the measures implemented to prevent a recurrence.

358. The Department continued to incur significant cost in the hiring of taxis, as shown below. The Head of the Budget Agency had indicated that the Department only has one vehicle available so they are constrained to the use of taxi services. However, from 2008 approval was given for the purchase of three vehicles and at the time of reporting, in June 2008, the Department had procured these vehicles.

Name of Taxi Service	2004 \$'000	2005 \$'000	2006 \$'000
Elite Transportation Services	-	6,059	8,998
Orindell Bess	-	-	172
Beraj Singh	-	-	337
Chandradak	-	-	210
AP's Taxi Service	1,449	-	-
Lovely Lass Ride	5,752	912	-
Beraj Singh	123	287	-
Robert Callender	182	-	-
Total	7,506	7,258	9,717

#### Magisterial Districts

359. The bailiff register kept at the Georgetown Magisterial District was still not properly written up at the time of inspection to indicate whether writs were satisfied or withdrawn between plaintiff and defendant. The register also bore no evidence of supervisory checks.



### Case Jackets

360. The filing of criminal and civil case jackets at the Georgetown, West Demerara and New Amsterdam Magisterial Districts continued to be disorganised with a number of case jackets being misplaced or filed at different locations and the register of case jackets not containing any information to this effect. During the period under review, of a total of 21,390 criminal cases and 1,852 civil cases which were filed, case jacket were not presented for 2,141 and 73 respectively.

### Bank Accounts

#### Georgetown Magisterial District

361. Although the Department has taken action to reconcile its Suitors Deposit Account No. 3114, which had never been reconciled since its' establishment in October 1996, it was noted that the bank reconciliation statements were not signed by the person preparing same nor were they certified correct. In addition, the cash book was properly written up and balanced each month. However, an examination of the bank reconciliation statement revealed that the cash book balance reflected in the bank reconciliation statement did not correspond with the actual cash book balance at the end of each month. It would have been more prudent to have the bank reconciliation prepared using the actual cash book balance and have an unreconciled difference reflected on the bank reconciliation, which could later be investigated and cleared. As at 31 December 2006, this account reflected a positive balance of \$154.315M. With respect to Maintenance and Bastardy Account No. 3115, the cash book was not properly balanced for the period under review. As such, we were unable to determine how the balance as per cash book as reflected in the reconciliation was arrived at. As at 31 December 2006, this account reflected a positive balance of \$1.960M.

#### West Demerara Magisterial District

362. Although both the Suitors Deposit Account No. 3111 and the Maintenance and Bastardy Account No. 3244, were reconciled for the period under review, the bank reconciliation statements presented for audit examination were not signed by the person preparing same nor were they certified correct. With respect to the Suitors Deposit Account, a bank reconciliation statement was only presented for December and the cash book was not properly balanced for the period under review. As such, we were unable to determine how the balance as per cash book as reflected in the reconciliation was arrived at. As at 31 December 2006, this account reflected a positive balance of \$18.481M. With respect to the Maintenance and Bastardy Account, the cash book was properly written up and balanced each month. However, an examination of the bank reconciliation statement revealed that the cash book balance reflected in the bank reconciliation statement did not correspond with the actual cash book balance at the end of each month. As at 31 December 2006, this account reflected a positive balance of \$2.390M.

#### East Demerara Magisterial District

363. The Department has not yet reimbursed the suitors' deposit account No. 3101 with the amount of \$147,000 which was utilised to print cheque and deposit books in 2004.

### Current year recommendations for improvement in the existing system

364. An examination of the Master inventory revealed that it was not updated with new items bought nor did it contain any evidence of supervisory checks. In addition, some of the items purchased were not marked to be readily identifiable as the Department's Property.

*Department's Response:* The Head of the Budget Agency acknowledged this finding and indicated that corrective action will be taken.

*Recommendation:* The Audit Office recommends that the Department comply with the Stores Regulations as it relates to the maintenance of its master and sectional inventories and ensure that all fixed assets purchased are marked as the property of the Department. (2006/158)

### Other Matters

365. According to the Collectors Cash Book fines totalling \$23.887M were received for 2006. However, examination of the fines register revealed that for the period January to June 2006 the register was partially written up with details of the name of the defendant, the case number and the amount fined, while from July to December 2006 no information was entered. As such, we were unable to determine what was the total fine collectible, and the amount outstanding as at 31 December 2006. Further, this register did not have any supervisory checks. As a result, the commitment warrant register could not be updated with the fines outstanding. It was noted that 344 commitment warrants were issued during the period. However, we were unable to determine whether these warrants were executed since the columns were not written up. As a result, we were unable to determine exactly how the commitment warrant register was written up and whether the number of warrant issued was correct.

*Department's Response:* The Head of the Budget Agency acknowledged this finding and indicated that corrective action will be taken.

*Recommendation:* The Audit Office recommends that the Department take the necessary measures to ensure that the registers are properly written up with the correct information at all time. (2006/159)

366. An examination of contracts and other supporting documents revealed that items that were measurable, were stated as lump sum or provisional, for example painting were stated in the schedule of works as a lump sum when in fact quantities could have been stated. Further, provisional sums were shown in the schedule for unforeseen work. In addition, when payments were made details of the unforeseen work were not provided.

*Department's Response:* The Head of the Budget Agency acknowledged this finding and indicated that corrective action will be taken.

*Recommendation:* The Audit Office recommends that the Department ensure that all contact documents are properly prepared and that payments made can easily be compared with the deliverables/quantities expected. (2006/160)

AGENCY 71 AND DIVISION 531  
REGION 1 – BARIMA/WAINI

Current Expenditure

Prior year matters which have not been fully resolved

367. Corrective measures were not taken by the Regional Administration to ensure that pay changes are channelled correctly. The authorities for pay changes that were forwarded by the Teaching Service Commission were received at the Education Department, which sent copies to the Central Accounting Unit of the Region and not the Regional Personnel Unit. As a result, the Region's personnel records were not updated and action was taken by the Central Accounting Unit without the required Personnel Unit's advice.

368. Procedures were not implemented by the Regional Administration to avoid over-payments of related deductions to various agencies nor has the Region aggressively follow-up with the relevant agencies with a view of recovering all over-payments made to them over the years. During 2005, some of the related deductions in respect of net salaries totalling \$1.880M have not been recovered. Similarly, during 2006 some of the related deductions in respect of net salaries totalling \$7.527M have also not been recovered from the various agencies. It should be emphasised that the failure to recover deductions would result in over-payments and a corresponding over-statement of the Appropriation Accounts.

369. Corrective action was not taken by the Regional Administration to have all of its employees registered with the National Insurance Scheme. In 2005, there were 19 employees who were without NIS numbers clearly indicating that they were not yet registered with the National Insurance Scheme. Similarly, in 2006 there were 24 employees who were without NIS numbers. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

370. Mechanisms were not implemented by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. It was noted that 760 cheque orders with a value of \$342.321M remained outstanding for the year 2005. Of this total, 205 valued at \$167.04M related to the year 2004. Similarly, in 2006, it was noted that 475 cheque orders valued at \$178.108M remained outstanding.

371. The staff of the Regional Administration continued to frequently uplift 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. During 2005, there were 10 instances totalling \$8.4M where such breaches had occurred. Similarly, during 2006 the staff uplifted 48 cheques totalling \$43.606M for both suppliers and contractors without being authorised to do so.

372. The necessary steps were not taken by the Regional Administration to ensure that all payment vouchers are retained for audit purposes. In 2005, there were 462 payment vouchers that were not submitted for audit examination, despite repeated requests. This situation was compounded by the failure of the Sub-Treasury to provide the related cash book for quantification of the transactions. Similarly, in 2006 despite repeated requests, 317 payment vouchers totalling \$120.187M were not submitted for audit examination. 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 monies spent.

373. Although the Regional Administration has taken corrective action to change the Imprest Holder, it was noted that they continued to grant advances to Officers without previous advances being cleared. As a result, Officers were allowed, in contravention to regulations governing the issuance of advances, to have more than one advance outstanding simultaneously. An analysis of the advances granted showed that there were 5 instances where Senior Officers of the Region had 20 outstanding advances totalling \$0.629M. Further, at the time of the audit in November 2007 there were 41 advances totalling \$0.760M still outstanding.

374. Appropriate measures were not implemented by the Regional Administration to monitor the fuel purchased for the three power plants located at Port Kaituma, Moruca and Mabaruma, as well as for the vehicles and equipment owned by the Region. In addition, the Regional Administration continued to purchase diesel for the Mabaruma Power Plant and have same delivered directly to the Power Plant, although the related receipts were recorded into the stock of the Regional Stores. Also the issues of stocks were not adequately documented and there were no acknowledgements from the Plant to support these issues. Further, it was noted that fuel continued to be purchased from private individuals. During 2006, amounts totalling \$59.271M were expended on the purchase of fuel from private individuals.

375. Corrective measures were not taken by the Regional Administration 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. In addition, the Regional Administration has not implemented a historical record for each vehicle to record the cost of maintenance. During 2005, of the 13 serviceable vehicles and equipment for which log books were required to be maintained, log books were not presented for 10 vehicles. Similarly, during 2006, log books were not presented for 14 of 31 serviceable vehicles and equipment for which log books were required to be maintained. As a result, it could not be determined whether the journeys undertaken by these vehicles were properly authorised and whether effective control was exercised over their use and whether it was economical to retain or dispose of them based on the maintenance cost.

376. The Regional Administration failed to utilise 300 electrical meters purchased in June 2003. At the time of the audit in July 2006, the meters were still in the stores and the Regional Administration continued to provide electricity via the two power plants at Mabaruma to the communities at Mabaruma, Kumaka and Hosororo and charged \$100 per bulb, \$800 per fridge and \$1,200 per freezer.

377. Systems were not put in place by the Regional Administration to account for revenues of the generation project and have same paid into the Consolidated Fund. During 2005, the Regional Administration subsidised Port Kaituma and Moruca sub-regions with 20 and 3 drums of fuel respectively, on a monthly basis to operate their generators to supply electricity to the public and private individuals. Although an Assistant Regional Executive Officer (AREO) was responsible for each plant, the Regional Administration did not exercise any supervision over the collection of revenues and the utilisation of same on the purchase of fuel. In addition, cash collected was secured in a briefcase and shuttled between home and office. During 2006, the Regional Administration continued to subsidise Port Kaituma and Moruca Sub-Regions with the provision of 20 and 3 drums of fuel respectively, on a monthly basis to operate their generators to supply electricity and carry on the operations at the same unacceptable situation as that of 2005.

378. The Regional Administration continued to prepay for the provision of security services, whereby payments were made fifteen days within the bill month for services rendered for that said month. In addition, it was observed that the number of guards working any given shift was not stated and the Region paid for the full staff complement of 82 security officers each month. Further, the Region does not have a security checker, as such, reliance was place on the checks done by the security firm. During 2006, amounts totalling \$33.355M were expended on Security Services.

379. There was no corrective action by the Regional Administration to ensure that the minutes of the RTB are not deficient in reporting the events as they occurred. During 2005, it was noted that 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 not recorded in the minutes. The minutes also excluded the arguments of the Chairman and Members and/or submissions of advisors, which would have consequently led to awards of contracts or rejection of bids, resulting in a complete picture of the events that led to awards of contracts not being disclosed. A similar situation existed in 2006.

#### Current year recommendations for improvement in the existing system

380. Amounts totalling \$36.719M were expended on the Rental and Maintenance of Buildings. An examination of the related records revealed no evidence that the appropriate tender board procedures were followed for 17 contracts totalling \$16.419M. In addition, it was noted that the Region expended the sum of \$2.177M for the construction of a trestle, latrine and washroom. These expenses are of a capital nature and should have been charged under the appropriate capital line item.

*Region's Response:* The Head of the Budget Agency acknowledged the finding and indicated that steps are being put in place to avoid a recurrence.

*Recommendation:* The Audit Office strongly recommends that the Regional Administration ensure that tender board procedures are adhered to for the award of all contracts and have such works budgeted for under the capital budget or obtain the necessary approval in accordance with the FMA Act before such works are undertaken. (2006/161)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

##### *Subhead 1202400 - Buildings (Health)*

381. Amounts totalling \$47,500 and \$205,000 overpaid on the contracts for the rehabilitation of Pakera Dental Hut and the Pakera Laboratory, respectively, have not been recovered by the Regional Administration. The overpayment on the Dental Hut was as a result of a failure to tile the examination room and walls, while that of the Laboratory was as a result of the failure to construct a trestle and cupboards and paint the building.

##### *Other Matters*

382. The Stores Regulations was not complied with by the Regional Administration. During 2005 and 2006, a number of items acquired under various line items were not subject to storekeeping procedures, particularly where these relate to them being inventoried and marked as Government property.

#### Current year recommendations for improvement in the existing system

##### *Subhead 1202400 - Buildings (Health)*

383. The sum of \$752,000 was expended on the purchase of desks, dinning sets, cupboards, delivery beds, chairs, writing desks, etc. for health staff and Mabaruma Hospital. These purchases were not included in the Capital Profile and a change of programme was not seen. In addition, this expenditure would have been more appropriately charged to subhead, Furniture & Equipment-Health.

*Region's Response:* The Head of the Budget Agency acknowledged this finding.

*Recommendation:* The Audit Office recommends that the Regional Administration make purchases in keeping with the approved capital projects profile and ensure that, where necessary, change in programmes are obtained before actual expenditure is incurred and ensure that all payments are properly and consistently allocated to the correct subhead of expenditure. (2006/162)

Subhead 2601400 - Power Supply

384. The sum of \$8.900M was allocated for the extension of electricity to areas such as Mabaruma, Port Kaituma and Santa Rosa Settlement and purchase of electrical poles, cable, fibre glass ladders, switch stick and circuit breakers. As at 31 December 2006, the entire amount was expended on these purchases. However, it was noted that 3 fibre glass ladders valued \$345,000 were still not received by the Region at the time of the audit.

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that steps are being taken to obtain the outstanding items.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to ensure that they receive all items purchased. (2006/163)

AGENCY 72 & DIVISION 532  
REGION 2 – POMEROON/SUPENAAM

Current Expenditure

Prior year matters which have not been fully resolved

385. The necessary mechanisms to expedite the flow of information from the various Programme Heads were not put in place by the Regional Administration nor has the Regional Administration taken action to recover the deductions from the various agencies. As a result, overpayment of net salaries totalling \$124,205 made to an Officer during 2005 still remains outstanding. In addition, related deductions in respect of net salaries totalling \$445,713 for 5 Officers paid to various agencies were also not recovered. Similarly, in 2006 amounts totalling \$182,995 were paid to 2 Officers which were not recovered, and the related deductions in respect of these overpayments from the relevant agencies remained outstanding.

386. The Regional Administration had overpaid 7 Officers amounts totalling \$698,709 in 2005. However, amounts totalling \$538,709 were still to be recovered. In addition, the advice of the Finance Secretary, Ministry of Finance was not sought in order to bring this matter to a close.

387. The Travelling Register continued to be unacceptably maintained, since, pertinent information such as the authority for the payment of travelling allowances, designation of officers and particulars of motor vehicle insurance were still not being recorded.

388. Motor car allowances totalling \$198,936 for the period June 2001 to May 2003, which were paid to an Official accredited to the Region by the Ministry of Local Government and Regional Development has still not been recovered. It was noted that the Ministry of Local Government and Regional Development had provided the Official on a full time basis with a chauffeur driven vehicle and the Official is still accredited to the Region.

389. The required approval has not been obtained by the Regional Administration for the writing off of (i) fuel amounting to 89,071 litres of gasoline valued at \$4.307M, which represent losses of fuel over the period 13 June 1996 to 12 March 1998, (ii) the loss of 37,806 litres of diesel fuel, of which 26,167 litres was lost when a water tender collided with a fuel tank, (iii) a shortage of 11,639 litres of diesel fuel, for which a police report was received, and (iv) the cash shortage of \$3.692M, which occurred in 2004 at the Anna Regina Multilateral School resulting in the Headmaster of the Anna Regina Multilateral School being sent on leave pending police investigation. The Headmaster has since retired, but this matter has not yet been resolved. In addition, the Region has not made a submission to the Ministry of Finance, in keeping with the Cabinet Decision issued which recommended that the Ministry of Finance make a comprehensive submission to Cabinet in order for Cabinet to write off all losses prior to 2002.

390. Corrective measures have not been instituted by the Regional Administration 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. During the period under review, a list of serviceable vehicles/equipment produced by the Region indicated that there were 40 vehicles and equipment. However, only 21 log books were submitted, of which, 10 were partial submissions. As a result it could not be determined whether effective control was exercised over the vehicles/equipment managed by the Region.

391. Action was not taken by the Regional Administration to recover overpayments totalling \$801,070, for repairs to 10 buildings within the Region, from the contractors who undertook the works.

392. Although there was an improvement in the maintenance of the stock ledgers in relation to issues and receipts of items at the Drug Bond and Ration Store at Suddie Hospital, the updating of these ledgers were still not being done in a timely manner. In addition, the sectional inventories were still not updated at Suddie Hospital for the various wards and offices, despite assurances given that efforts are being made to update and regularise same.

393. Although approval was received from the Finance Secretary for the disposal of a quantity of unserviceable machinery and equipment which were mentioned in my previous reports, the Regional Administration has failed to dispose of these items.

394. Corrective action was not taken by the Regional Administration to recover rent or electricity payments from 38 of 63 Officers who were occupying Government quarters during 2005.



Current year recommendations for improvement in the existing system

395. A physical verification of the contracts for the repairs to 3 buildings within the Region revealed that overpayments totalling \$285,320 were made, as follows:

Description	Overpayment \$
Rehab of Dorms & Mother Quarter's – Charity Sec. School	180,000
Recapping of floor – Danielstown Nursery School	32,500
Construction of fence – Adventure	72,820
Total	285,320

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that he would investigate same with a view to recover the overpayments.

*Recommendation:* The Audit Office recommends that the Regional Administration investigate this matter and take immediate action to recover the overpayments from the contractors who undertook the works, and institute appropriate measures to avoid any recurrences. (2006/164)

Capital Expenditure

Prior year matters which have not been fully resolved

*Subhead 12001 - Buildings (Health)*

396. The Regional Administration has not recovered the amount totalling \$514,320 overpaid to contractors during 2005 for the construction of the Nurses' Hostel at Suddie, the Health Post at Siriki, repairs to the Staff Quarter at Adventure, the rehabilitation of the Health Post at Abrams Creek and the extension to the Health Post at Lima Sands.

*Subhead 12002 - Buildings (Education)*

397. The Regional Administration has not yet taken action to recover overpayments totalling \$1.013M on several buildings during 2004 and 2005 as shown below:

Work Undertaken	Contract Sum \$'000	Overpayment \$'000
Good Hope Nursery School	4,032	217
Anna Regina Nursery School	4,024	111
Aurora Primary School	734	16
Kabakaburi Headmaster Quarters	1,490	316
Ulele Headmaster Quarters	1,518	353
Total	11,798	1,013

Current year recommendations for improvement in the existing system

*Subhead 12027 – Buildings (Health)*

398. The sum of \$17.947M was allocated for (a) payment of retention, (b) rehabilitation of Suddie and Charity Hospitals and (c) rehabilitation of Doctor's Quarters at Suddie. According to the Appropriation Account, amounts totalling \$11.521M were expended. However, a physical verification of the works undertaken revealed overpayments totalling \$853,540 on the rehabilitation of Charity Hospital and the construction of Doctors' Quarters at Suddie.

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that he would investigate same with a view to recover the overpayments.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary steps to recover the amounts overpaid to the contractors and implement systems to avoid such occurrences. (2006/165)

*Subhead 14005 - Roads*

399. Of the sum of \$39.742M which was allocated for this subhead, amounts totalling \$39.734M were expended on the rehabilitation of roads. However, a physical verification of the works undertaken revealed overpayments of \$2.593M on the rehabilitation of Main Street at Sommerset, Lloyd Street at Richmond and Pepper Town Street at Lima.

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that he would investigate same with a view to recover the overpayments.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary steps to recover the amounts overpaid to the contractors and implement systems to avoid such occurrences. (2006/166)

AGENCY 73 AND DIVISION 533  
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

Prior year matters which have not been fully resolved

400. Corrective measures were not taken by the Regional Administration to avoid overpayments of related deductions to various agencies and to ensure that the Personnel Section forward pay changes directives in respect of resignations, transfers, dismissals and retirement to the Regional Accounting Unit in a timely manner. As a result, during 2005, employees still appeared on the payroll between 1 to 4 months after their effective dates of leaving the job resulting in overpayment of salaries totalling \$1.505M which were not refunded and \$491,544 paid as deductions to the Guyana Revenue Authority and the National Insurance Scheme which were not recovered. Similarly in 2006, employees still appeared on the payroll 1 to 2 months after the effective dates of leaving the job resulting in overpayment of salaries totalling \$1.687M which were not refunded and \$621,108 paid as deductions to the Guyana Revenue Authority and the National Insurance Scheme which were not recovered.

401. Overpayments totalling \$515,383 were not recovered by the Regional Administration. These overpayments were the gross salary paid to an Equipment Operator and the related deductions totalling \$142,233 which were paid over to the various agencies and were as a result of the Equipment Operator continuing to be paid salary nineteen months after the date of leaving the job.

402. The Regional Administration made some effort in registering its employees with the National Insurance Scheme; however, it is not being done in a timely manner since there was still evidence of employees not being registered. During 2006, 55 employees were without NIS numbers, indicating that they were not registered with the Scheme. The Audit Office emphasises that delays in registration has implications for social security and other benefits.

403. The Regional Administration continued to make purchases and undertake works of a capital nature under its current provisions without seeking the relevant approval. In 2005, the Region purchased capital items such as computer, air conditioning units, desk and chairs, television set and filing cabinet and charged these purchases to its current allocation. Similarly, in 2006, the Region purchased office and household furniture such as computer desk, bed and mattress, cupboards, wardrobe, television sets and typewriters and charged same to its current allocation. The amount of \$1.669M expended for the rehabilitation of the bridge at Best Village executed under the capital programme, was partially met from current expenditure Programme 3–Public Works, and the sum of \$815,000 paid as mobilisation advance for a contract awarded under the capital budget was met from current provisions - Maintenance of Drainage and Irrigation.

404. Corrective measures were not implemented by the Regional Administration to ensure that log books maintained for all vehicles and equipment owned and/or operated by the Region, contain all the required information. During 2005, it was noted that the journeys undertaken and recorded in the log books were not authorised by the Supervisors. This situation continued in 2006, as a result, it could not be easily determined whether all journeys undertaken by these vehicles were properly authorised and whether fuel were properly utilised. Further, the odometers were only operable on the new vehicles acquired in the year under review.

405. Systems were not put in place by the Regional Administration to ensure that all payments are properly and consistently allocated to the correct line item of expenditure, but continued to inappropriately charge expenditure to various line items, thus resulting in misallocation of expenditure. During 2005, amounts totalling \$314,000 were expended on travelling and subsistence and charged to line item 6252-Maintenance of Roads. Similarly in 2006, payments totalling \$6.802M made on a contract for the rehabilitation of the Two Brothers Primary School was inappropriately split between two line items, Maintenance of Building and Maintenance of Other Infrastructure. In addition, \$2.094M paid on a contract for the rehabilitation of the main access road at the West Demerara Regional Hospital (WDRH) was inappropriately met from Programme 3-Public Works.

406. Several shortcomings highlighted in 2005 continued to affect the Crane Stores, in view of the fact that the Regional Administration has still not taken any steps to correct the deficiencies highlighted.

Current year recommendations for improvement in the existing system

407. The amount of \$56.393M was expended on Maintenance of Buildings for the Region. Physical inspection of a sample of projects awarded revealed overpayments as follows:

Description	Overpayment \$
Construction of Health Post – Caria Caria Essequibo	212,931
Rehabilitation of Two Brothers Primary School	1,017,948
Total	1,230,879

*Region’s Response:* The Head of the Budget Agency indicated that he would investigate the overpayments with a view to recover same.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayment occur these should be immediately recovered. (2006/167)

408. A physical verification of the works undertaken under the contract awarded for the construction of the internal roads at the WDRH revealed an overpayment of \$2.838M to the contractor. This contract was awarded in the sum of \$5.221M to the lowest bidder by the RTB and as at 31 December 2006, the full contract sum was paid to the contractor.

*Region's Response:* The Head of the Budget Agency explained that he would investigate the overpayment with a view to recover it.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayment occur these should be immediately recovered. (2006/168)

409. In relation to the amount of \$25.693M expended on Maintenance of Other Infrastructure, it was observed that in most cases, construction works such as construction to roads, bridges, revetment, fence and trestle 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 and executed under Capital Expenditure instead of being carried out under Current Expenditure.

*Region's Response:* The Head of the Budget Agency indicated that the construction works were replacement of old existing structures.

*Recommendation:* The Audit Office recommends that the Regional Administration carefully assess the projects to be carried out and properly budget for them under the correct category of expenditure. (2006/169)

410. Amounts totalling \$6.414M were expended on cleaning and extermination services. An examination of this expenditure revealed that four contracts valued at \$1.126M were awarded for treatment and extermination of termites. However, there was no evidence to indicate that these contracts were evaluated and awarded by the RTB. As a result, it could not be easily determined whether the contracts were properly awarded in accordance with Tender Board Regulations.

*Region's Response:* The Head of the Budget Agency indicated that the expenditure was incurred based on the procedure of using a system of quotations.

*Recommendation:* The Audit Office recommends that the Regional Administration institute measures to ensure that all contracts are properly evaluated and adjudicated. (2006/170)

#### Other Matters

411. An examination of the Dietary Stores - WDRH revealed that the stock ledgers and bin cards were not updated for the year under review and items were not properly stored, thus, causing congestion. In addition, both records were kept at the same location contrary to Stores Regulations, while at the Drugs Bond - WDRH, a number of unserviceable items were in the bond causing obstruction, the Internal Stores Requisitions and CRIVs were not properly filed and the stock ledgers were last updated on 17 October 2002, while the bin cards were not maintained for the year under review, again, contrary to Stores Regulations.

*Region's Response:* The Head of the Budget Agency explained that the above situations arose due to the retirement of employees and replacements not being made.

*Recommendation:* The Audit Office recommends that urgent attention be taken by Regional Administration to ensure strict compliance with the Stores Regulations. (2006/171)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

412. The Regional Administration has not taken action to recover the overpayments of (i) \$703,350 paid under subhead 11004 - Bridges, as mobilisation advances on two contracts that were terminated, (ii) \$452,128 paid under subhead 12031 - Buildings (Health), for the construction of 2 Health Posts within the Region, (iii) \$81,432 paid under subhead 13008 - Agricultural Development (D & I), for the construction of revetment at Maria Johanna and the repairs to the river sluice at Bagotville, and (iv) \$795,249 and \$274,360 paid under subhead 14006 – Roads, as mobilisation advances on two contracts that were terminated by the Region and the rehabilitation of Dundas Street, Den Amstel, respectively.

#### Current year recommendations for improvement in the existing system

##### Subhead 11004 – Bridges

413. The sum of \$10.5M was allocated for the construction of bridges at Bagotville, Enterprise/La Bagotelle – Leguan and Jacoba – Canal №. 1. According to the Appropriation Account amounts totalling \$10.088M were expended on the rehabilitation and construction of the above-mentioned works. In addition, works were done at Ruby Distributary, Burnham, Greenwich Park, West Demerara Secondary School and Best Village timber bridges for which no approved change in programme were produced for audit examination.

*Region's Response:* The Head of the Budget Agency explained that changes in programme were sought and granted. However, none was produced for audit verification.

*Recommendation:* The Audit Office recommends that the Regional Administration locate and produce for audit the changes in programme obtained, and for instances where they were not obtained, to ensure that changes in programme are obtained before actual expenditure is incurred. (2006/172)

Subhead 12030 Buildings – Education

414. The sum of \$28M was allocated for (a) payment of retention, (b) completion of the Endeavour and the Commons and Corneila Ida Primary Schools, (c) construction of Head Teachers' Quarters at Hogg Island, Aliko and La Harmonie, and (d) extension of Zeelugt Primary, Stewartville Secondary, Zeeburg Secondary, L'Adventure Secondary and Leguan Secondary Schools. According to the Appropriation Account, amounts totaling \$20.255M were expended on these works including the construction of an X-ray building in Leguan for which a change of programme was not produced for examination.

*Region's Response:* The Head of the Budget Agency explained that change in programme was sought and granted. However, none was produced for audit verification.

*Recommendation:* The Audit Office recommends that the Regional Administration locate and produce for audit, the change in programme obtained. (2006/173)

Subhead 12031 Buildings – Health

415. The sum of \$14M was allocated for (a) rehabilitation of the Vergenoegen Health Centre and Living Quarters and (b) construction of X-ray department – Leguan and satellite clinic – Tuschen. According to the Appropriation Account, amounts totalling \$4.990M were expended on these projects. It was noted that the contract for the construction of the Satellite Clinic at Tuschen was awarded by RTB in the sum of \$8.798M to the lowest bidder. As at 31 December 2006, an amount of \$879,752 representing the mobilisation advance was paid. At the time of physical inspection in 2007 the works undertaken was valued at \$31,720 resulting in an overpayment of \$848,032 as at 31 December 2006. No further work has since been undertaken on this contract and according to the capital projects profile, this contract was not re-budgeted for in 2007.

*Region's Response:* The Head of the Budget Agency explained that he would investigate the overpayment with a view to recover same.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to investigate this situation and to communicate to the Audit Office the position of this project and what corrective measures have been taken to prevent same from recurring. (2006/174)

Subhead 13008 Agricultural Development – D & I

416. The sum of \$32M was allocated for projects including the purchasing of tubes and rehabilitation of drainage and irrigation structures in areas such as Windsor Forest, Den Amstel, La Grange, Nismes, Vergenoegen, Hubu, Wakenaam and Canal Polders. According to the Appropriation Account amounts totaling \$26.455M were expended on these projects including the rehabilitation of the Greenwich Park Access Bridge for which a change of programme was not produced for audit, while the amount of \$5.024M was expended on the purchase of tubes to be used in various D&I areas. However, the payment vouchers in relation to this amount were not presented for audit examination. As a result, it could not be easily ascertained whether value was received for monies spent.

*Region's Response:* The Head of the Budget Agency indicated that steps are being taken to locate and produce these vouchers to the Auditors.

*Recommendation:* The Audit Office recommends that the Regional Administration produce for audit the change in programme obtained and make every effort to locate these vouchers and have them presented for audit. (2006/175)

417. The Regional Administration has inappropriately charged expenditure to various subheads, thus resulting in misallocation of expenditures. It was noted that \$125,280 paid for the rehabilitation of Greenwich Park Access Timber Bridge was met from subhead 13008 - Agriculture Development - D&I, while amounts totalling \$468,161 were paid for the construction of the X-ray building at Leguan Hospital and \$2.560M paid for the rehabilitation of KS Street, Blankenburg were met from subhead 12030 – Buildings - Education, and subhead 19013 - Land Development, respectively.

*Region's Response:* The Head of the Budget Agency indicated that the misallocation was acknowledged and steps are being put in place to avoid a recurrence.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that all payments are properly and consistently allocated to the correct line item of expenditure or obtain the necessary approval in accordance with the FMA Act before such expenditures are incurred. (2006/176)



AGENCY 74 & DIVISION 534  
REGION 4 – DEMERARA/MAHAICA

Current Expenditure

Prior year matters which have not been fully resolved

418. Corrective measures were not implemented by the Regional Administration to have the Register of Contributors to the National Insurance Scheme properly maintained. In 2005, there were 53 instances where NIS numbers as well as the date, cheque numbers, and amounts paid over to the National Insurance Scheme were not quoted in the Register. Similarly, in 2006 there were 47 instances where NIS numbers as well as the date, cheque numbers, and amounts paid over to the National Insurance Scheme were not quoted in the Register.

419. The necessary steps were not taken by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. It was noted that 49 cheque orders totalling \$24.180M for the year 2005 still remained outstanding. Similarly, in 2006, 106 cheque orders valued at \$26.152M remained outstanding.

420. Procedures were not implemented by the Regional Administration to ensure that log books are maintained for the 15 vehicles and equipment owned and operated by the Region although amounts totalling \$45.406M and \$45.595M were expended on fuel and lubricants for the years 2005 and 2006, respectively.

421. The Regional Administration is still to recover an overpayment of \$127,000 which was paid to a contractor for rehabilitation works on the heavy duty bridge at Kuru Kuru, Soesdyke.

422. Corrective measures were not employed by the Regional Administration to have its electricity and telephone charges registers updated. In addition, the water charges register was not presented for audit examination although amounts totalling \$2.597M were expended. Similarly in 2006, the electricity and telephone registers were not updated and amounts totalling \$3.238M were expended on water charges for which a register was not maintained.

423. The Stores' Regulations was not complied with by the Regional Administration. It was noted that inventory records were last updated since 1996. During 2005, the inventory records were destroyed by flood and efforts to replace same were not seen. However, in 2006, the Administration was in the process of replacing the permanent stores record. At the time of reporting this exercise was not completed.

424. Action was not taken by the Regional Administration to replace the gift register which was destroyed by the flood in 2005. The register was still not replaced in 2006.

### Current year matters for improvement in the existing system

425. An examination of the payroll and standing order letters to the bank revealed that 7 of the 18 teachers, who had resigned from the Regional Administration during the year under review and whose personal files were destroyed by fire, were overpaid in the sum of \$722,408.

*Region's Response:* The Head of the Budget Agency agreed with the finding and has indicated that steps would be taken to write the ex-employees to recover the overpayments.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayments made and put measures in place to ensure that pay changes are submitted in a timely manner to the Central Accounting Unit to avoid a recurrence of this nature. (2006/177)

426. Amounts totalling \$107.896M were expended on the Maintenance of Infrastructure. Physical verification of a sample of the projects awarded, revealed that (i) \$1.807M was overpaid to the contractor for the rehabilitation of Clonbrook Nursery School Road. This was due to the contractor rehabilitating 590 feet of the said road instead of 975 feet as was stated in the contract, (ii) \$331,440 was overpaid to the contractor for the rehabilitation of Roger Harper Street, Buxton, East Coast Demerara. This was due to the contractor rehabilitating 10,319 square feet of the actual surface area instead of 11,700 square feet, as was stated in the contract, and (iii) \$729,747 was overpaid to the contractor for the construction of Greenfield Sluice Road. This was due to the contractor constructing 853 feet of the said road instead of 1,050 feet as was stated in the contract.

*Region's Response:* The Head of the Budget Agency explained that he would investigate the overpayments with a view to recover same.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayment occur these should be immediately recovered. (2006/178)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

427. The Regional Administration has not taken the necessary steps to recover overpayments of \$1.359M and \$136,000 paid to the contractors for the extension of the Kuru Kururu Primary School and the rehabilitation of the Melanie Health Post respectively. In addition, amounts totalling \$650,000, \$300,000 and \$600,000, paid as provisional sums for the rehabilitation of the Administration building-Friendship, 2nd Street, Cove and John, and South Lancaster Road respectively, have also not been recovered.

## Current year matters for improvement in the existing system

### Other Matters

428. The Regional Administration was unable to present minutes, other related documents and details as regards the awarding of contracts in 2006 by the RTB since these were destroyed by fire in September 2006. As a result, the examination of minutes and other related documents for the award of contracts by the RTB was not possible. As a result, The Audit Office could not verify whether all contracts awarded were done properly and to the most competitive bidders.

### AGENCY 75 REGION 5 - MAHAICA/BERBICE

### Current Expenditure

#### Prior year matters which have not been fully resolved

429. Approval has not been obtained by the Regional Administration for the writing off of a sum of \$230,000 which was misappropriated from the salaries bank account for which a police report is still outstanding. In addition, the Region has not made a submission to the Ministry of Finance, in keeping with the Cabinet Decision issued, which recommended that the Ministry of Finance make a comprehensive submission to Cabinet in order for Cabinet to write off all losses prior to 2002.

430. The Personnel Section continued to forward pay change directives in respect of resignations, transfers, dismissals and retirements to the Regional Accounting Unit in an untimely manner. As a result of this practice, net salaries totalling \$7.536M and \$5.930M for 2005 and 2006 respectively, were overpaid. In addition to the net salaries overpaid, which were not recovered, the related deductions which were paid to various agencies were also not recovered. Similarly, during 2005, overpayment to teachers amounted to \$1.252M, while in 2006 overpayments to teachers were \$1.265M. These overpayments also resulted in related deductions being paid to various agencies, which were also 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.

431. Corrective measures have not been taken by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. It was noted that 43 cheque orders totalling \$4.859M relating to the year 2005 have still not been cleared. Similarly, as at June 2008, 117 cheque orders valued at \$30.146M for the year 2006 remained outstanding.

432. A fuel consumption report to account for all fuel utilised by each vehicle, plant and equipment owned and controlled by the Region has not been implemented. During 2005, of the 14 serviceable vehicles and equipment for which log books were required to be maintained, only 12 were presented. In addition, the Region has not presented for audit examination, a substantial amount of the Internal Stores Requisitions (ISRs) requested. A similar situation existed in 2006. As a result, it could not be satisfactorily determined whether effective controls were exercised over the use of these vehicles, plant and equipment and the purchasing and issuing of fuel.

433. The Regional Administration continued to utilise its current provision to make payments for works of a capital nature. During 2005, amounts totalling \$5.737M were expended on the construction and supply and installation of tube culvert in relation to works on drainage and irrigation structures. Similarly, in 2006, amounts totalling \$6.337M and \$7.649M were expended on works of a capital nature and were charged to current line item Maintenance of Buildings and Maintenance of Infrastructure, respectively.

434. Corrective measures were not employed by the Regional Administration to ensure that the requirements of the Stores Regulations were followed at all times. During 2005, the Region operated the Fort Wellington and Mahaicony Hospital Stores, in addition to the Regional Stores. It was noted that there were tampering with the ISRs and also instances of failure to write up stock records. In addition, the Storekeepers had at times acted as Expeditors in the ordering and procuring of items of stores. During 2006, this situation continued.

435. Procedures were not implemented by the Regional Administration for the proper storage and retrieval of payment vouchers, and the presentation of same for audit examination. During 2005, 124 payment vouchers totalling \$12.338M were not presented for audit examination. Similarly, in 2006, 30 payment vouchers totalling \$7.234M were not presented for audit examination. As a result, it could not be determined whether value was received for money spent.

436. The Regional Administration has not investigated the matter with respect to motor spares purportedly purchased for Motor Car PDD 4891. These spares did not match the required replacements for this vehicle and it was noted that the cheque made out to the supplier in the sum of \$418,570 representing payment for the spares purchased, was uplifted by a senior Regional Official.

### Current year recommendations for improvement in the existing system

437. Amounts totalling \$55.023M were expended on the Rental and Maintenance of Buildings. Of the 19 contracts awarded by the Regional Tender Board, it was noted that 8 such contracts, for rehabilitation of schools, 2 contracts for the rehabilitation of Health Centres and 2 contracts for the RDC Annex and main building were not awarded to the lowest bidder on the basis that these bidders/contractors had 'enough work' already, as indicated in the tender minutes. This reason was deemed unsatisfactory, since, there was no evidence to support that the contractors do not have the capacity to undertake the works. Further, it was noted that 3 contracts for repairs to the Gordon Table, Augburg and Lichfield Primary Schools were awarded on the recommendation of the Works Department without adherence to any form of competitive bidding. Nevertheless, all of these works were completed and physically verified.

*Region's Response:* The Head of the Budget Agency acknowledged these findings and explained that the rehabilitation of schools are expected to be completed when school is on vacation, and as such, the works are expected to be completed within a short time, as a result, these works were awarded to Contractors who did not have a large volume of work.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that its tender board minutes contain more details that would enable a proper evaluation of the basis of award of each contract. (2006/179)

### Capital Expenditure

#### Current year recommendations for improvement in the existing system

##### Subhead 1203600 – Buildings (Education)

438. The sum of \$26M was allocated for the (a) completion of Latchman Singh and Zeeland Primary Schools - Phase11, (b) extension of Mahaicony Secondary School, and (c) construction of Nursery School at Hope Waterloo. Amounts totalling \$25.999M were expended and a physical verification revealed an overpayment of \$70,300 on the contract for the construction of the School at Hope Waterloo. This contract was awarded by the NPTAB in the sum of \$13.185M and amounts totalling \$12.593M were paid to the contractor as at 31 December 2006.

*Region's Response:* The Head of the Budget Agency indicated that investigations would be carried out on the above overpayment with a view to having it recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary steps to recover the amount overpaid to the contractor and implement systems to avoid such occurrences. (2006/180)

Subhead 1203700 – Buildings (Health)

439. The sum of \$18M was voted for the complete rewiring of Mahaicony Cottage Hospital, construction of health centre at Handsome Tree - Mahaica, and rehabilitation of the Fort Wellington Hospital. Amounts totalling \$17.986M were expended and a physical verification revealed an overpayment \$92,736 on the contract for the rehabilitation of the Fort Wellington Hospital.

*Region's Response:* The Head of the Budget Agency indicated that investigations would be carried out on the above overpayment with a view to having it recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary steps to recover the amount overpaid to the contractor and implement systems to avoid such occurrences. (2006/181)

HEAD 76 & DIVISION 536  
REGION 6 – EAST BERBICE / CORENTYNE

Current Expenditure

Prior year matters which have not been fully resolved

440. The Region has not been able to reconcile the old main bank account № 3070, which became non-operational, and was overdrawn by \$1.058M as at 31 December 2005, due to the absence of all the relevant records. In addition, the Region has not made a submission to the Ministry of Finance, in keeping with the Cabinet Decision issued, which recommended that the Ministry of Finance make a comprehensive submission to Cabinet in order for Cabinet to write off all losses prior to 2002.

441. The Personnel Section continued to forward pay changes directives in respect of resignations, transfers, dismissals and retirement to the Regional Accounting Unit in an untimely manner. As a result of this practice, overpayment of net salaries totalling \$1.559M made to 25 officers during 2005 still remains outstanding. In addition, related deductions totalling \$3.511M which were paid to various agencies were also not recovered. Similarly, in 2006 amounts totalling \$8.928M were refunded as unclaimed salaries, of which sums totalling \$5.817M was for the Education Department. The related deductions of \$1.315M and \$0.299M in respect of payments made to the Guyana Revenue Authority and National Insurance Scheme, respectively, were not recovered.

442. Measures were not implemented by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. Neither have they investigated the reasons for cheque orders being outstanding years after they have been issued. It was noted that 241 cheque orders valued at \$112.530M, relating to the years 1998 – 2005 have still not been cleared. Similarly, as at November 2007, it was noted that 145 cheque orders valued at \$6.664M for the year 2006 remained outstanding.

443. Corrective action was not taken by the Regional Administration to have the 2 storage tanks located at Black Bush Polder pump station calibrated. As a result, the quantity of fuel contained therein continued to be undetermined.

444. A record to account for all vehicles, plant and equipment owned and controlled by the Region has not been implemented. Neither, has the Regional Administration presented all log books for audit examination. During 2005, of the 44 serviceable vehicles and equipment for which log books were required to be maintained, 38 were not presented. Similarly, during 2006, log books were not presented for 31 vehicles. As a result it could not be determined whether the fuel issued, were for vehicles which were owned and controlled by the Region.

445. The Regional Administration is still not in compliance with the Stores Regulations. It was noted that there continued to be inadequate storage space at the New Amsterdam Hospital, Whim and Education Stores. In addition, the situation with regards to the large quantities of stock donated by the Japanese remained the same, in that there were no supporting records, neither were they brought to account in the stock ledgers. As a result, physical verification of items could not be carried out.

Current year recommendations for improvement in the existing system

446. An examination of the attendance records at 36 schools, representing 26% of the total schools in the Region, revealed overpayments totalling \$5.092M made to 35 teachers due to the absence of teachers without leave and teachers desertion from duty. Of this amount \$2.435M was for 2006, while \$2.657M was for 2007 as detailed below. As a result of these overpayments, related deductions totalling \$2.404M were made to various agencies. These amounts were not recovered at the time of the reporting. 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.

Schools	2006 \$'000	2007 \$'000	Total \$'000
Secondary	1,263	1,666	2,929
Primary	550	698	1,248
Nursery	622	293	915
Total	2,435	2,657	5,092

*Region's Response:* The Head of the Budget Agency explained that the Banks were written to for the refunds of the monies overpaid, however, none complied, while the meetings with the Agencies also produced no results.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to locate these persons with a view of recovering the amounts overpaid and put in place mechanisms to avoid a recurrence of this nature. (2006/182)

447. Included in the figure of \$81.207M, which was expended on the Rental and Maintenance of Buildings, was a contract for the rehabilitation of the Johanna Primary School Bridge which was awarded by the RTB in the sum of \$865,826 and for which the full contract sum was paid. However, physical inspections revealed an overpayment of \$202,400 on this contract.

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that he would investigate same with a view to recover the overpayment.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayments occur, it should be immediately recovered. (2006/183)

448. Included in the figure of \$90.830M which was expended on the Maintenance of Infrastructure were 11 contracts awarded for various works in the Region, however, the RTB minutes were not produced for audit examination. As a result, it could not be determined whether the contracts were awarded to the most competitive bidders.

*Region's Response:* The Head of the Budget Agency acknowledged this shortcoming and indicated that attempts are being made to locate the minutes.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to locate these minutes and present them for audit verification. (2006/184)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

449. The Regional Administration has not made any effort to recover overpayments of (i) \$869,000 on the contracts for the extension of the Berbice Educational Institute and rehabilitation of the №. 68 Village Primary School, and (ii) \$2.175M in respect of bituminous works not done to Galaxy Street.

#### Current year recommendations for improvement in the existing system

##### Subhead 1100700 - Bridges

450. The sum of \$13.5M was voted for the rehabilitation of bridges at Sea Well, Ordance/Fortlands and Moleson Creek and the construction of footpath bridges at locations such as Tain, Liverpool, №. 79 Village, Sisters, Crabwood Creek and Whim. Amounts totalling \$13.499M were expended. It should be noted however, that funds were expended on the construction of footpath bridges at Church Street Mibicuri, Yakusari North Street, Johanna South and Johanna School Street which were not included in the capital profile and for which approvals for changes in programme to include these works were not seen.

*Region's Response:* The Head of the Budget Agency explained that these works were included in the budget profile presented for audit examination.



*Recommendation:* The Audit Office recommends that the Regional Administration execute works in keeping with the approved capital projects profile and ensure that, where necessary, changes in programme are obtained before actual expenditure is incurred. (2006/185)

451. The contract for the rehabilitation of the Moleson Creek №. 3 Bridge was awarded by the Regional Tender Board to the lowest bidder in the sum of \$4.302M. Amounts totalling \$3.171M were paid to the contractor. The contractor subsequently abandoned the works, citing that the remaining amount due on the contract was insufficient to satisfactorily complete the job. The contract was subsequently re-awarded to another contractor in the sum of \$3.231M. It was noted that the full contract sum was paid to the contractor although no work was done. However, the contractor refunded the full contract sum in July 2007. A physical verification of the works done to date by the first contractor revealed an overpayment of \$2.150M.

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that he would investigate same with a view to recover the overpayment.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayment occur it should be immediately recovered. (2006/186)

Subhead 1203900 – Buildings (Education)

452. The sum of \$30.5 M was voted for the completion of the Berbice Educational Institute, Belvedere Primary School, construction of Teachers' Quarters – Orealla, extension of Black Bush Polder Secondary School, Mibicuri, Edinburgh and Rose Hall Primary Schools and extension and rehabilitation of the New Amsterdam Education Office. During the period under review, amounts totalling \$30.416M were expended on these works. However, a physical verification of these works revealed overpayments totalling \$4.983M as follows:

Description	Amount \$'000
Rehabilitation of Belvedere Primary School	2,808
Extension to Berbice Educational Institute	1,643
Extension to Edinburgh Primary School	239
Extension to New Amsterdam Education Office	175
Extension to Rose Hall Estate Primary School	118
Total	4,983

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that he would investigate same with a view to recover the overpayments.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayment occur it should be immediately recovered. (2006/187)

Subhead 14010 – Roads

453. The sum of \$45.1M was voted for the rehabilitation of roads at Port Mourant, Betsy Ground, Auchlyne, №. 69, №. 71, №. 73, Crabwood Creek, Alness, Zambia and Palmyra. Amounts totalling \$45.100M were expended on 26 contracts, which were awarded for the execution of the various works. Of these contracts, 15 were awarded to the most competitive bidders, while the basis of awards for the remaining 11 contracts could not be determined, as Regional Tender Board Minutes were not presented for audit examination.

*Region's Response:* The Head of the Budget Agency indicated that steps are being taken to locate and produce these minutes to the Auditors.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to locate these minutes and have them presented for audit examination. (2006/188)

AGENCY 77 & DIVISION 537  
REGION 7 - CUYUNI/MAZARUNI

Current Expenditure

Prior year matters which have not been fully resolved

454. No action was taken by the Regional Administration to have the salaries of the 25 full time cleaners and caretakers employed with the Region regularized and properly charged to employment costs. During 2005, amounts totalling \$3.216M were paid to these cleaners and caretakers and inappropriately charged to the line item, Other Goods and Services Purchased. Similarly, during the period under review, it was noted that \$5.585M was paid to 21 full time cleaners, 2 office assistants and 7 volunteers and this amount continued to be charged to Other Goods and Services Purchased.

455. Appropriate measures were not taken by the Regional Administration to avoid over-payments of related deductions to various agencies. In addition, the Regional Administration has not aggressively followed-up with the relevant agencies to recover all over-payments made to them over the years. During 2005, related deductions in respect of net salaries totalling \$1.913M have not been recovered. Similarly, during 2006 related deductions in respect of net salaries totalling \$1.812M have also not been recovered from the various agencies. It should be emphasised that the failure to recover deductions would result in over-payments and a corresponding over-statement of the Appropriation Accounts.

456. Investigations were not conducted by the Regional Administration into the discrepancies relating to losses of fuel and lubricants. Neither has corrective measures been implemented to avoid a recurrence. During 2005, a physical count revealed that there were shortages in the stock of fuel and lubricants with a current market value of \$2.803M. Similarly, in 2006, a physical count carried out revealed shortages in the stock of fuel and lubricants with a current market value of \$472,829.

457. The Regional Administration continued charging capital works undertaken to their current appropriation. During 2005, amounts totalling \$28.023M expended on works of a capital nature were charged to current line items, Maintenance of Buildings and Maintenance of Infrastructure, while in 2006, amounts totalling \$5.421M expended on capital works were similarly charged to the same current line items.

458. The Regional Administration has submitted its final accounts in support of the works undertaken on the contract for the construction of a box culvert at Byderabo. However, the Regional Administration has not yet investigated and recovered the overpayment of \$311,929 made to the contractor for this work.

459. The Regional Administration has not complied with the requirements of the Stores Regulations as it relates to the maintenance of inventory records and the marking of assets. At the time of reporting in June 2008, the assets have not yet been marked nor has a master inventory been created.

460. An examination of the Regional Stores revealed that the Regional Administration has not taken action to have all obsolete items disposed of accordingly.

Current year recommendations for improvement in the existing system

461. Amounts totalling \$46.227M were expended on line items, Maintenance of Buildings, Maintenance of Drains and Maintenance of River Defences. Of this sum, \$13.659M was expended on 6 contracts. However, a physical inspection of the works carried out revealed overpayments totalling \$1.670M as follows:

Description of Works	Overpayment \$
Government building – A13 First Street, Bartica	409,833
Guesthouse, Bartica	135,445
Government Quarters – 4 <sup>th</sup> Avenue, Bartica	353,700
Concrete drains from 5 <sup>th</sup> Street between 2 <sup>nd</sup> & 3 <sup>rd</sup> Avenue, culvert between 4 <sup>th</sup> & 5 <sup>th</sup> Streets, Bartica	306,970
Concrete drains from 4 <sup>th</sup> Street between 2 <sup>nd</sup> & 3 <sup>rd</sup> Avenue going south, thence east into 2 <sup>nd</sup> Avenue, culvert between 4 <sup>th</sup> & 5 <sup>th</sup> Streets, Bartica	333,992
Construction of sandcrete revetment at Byderabo Waterfront	130,394
<b>Total</b>	<b>1,670,334</b>

*Region's Response:* The Head of the Budget Agency acknowledged the overpayments on Government Building – A13 at First Street, Bartica and promised to recover the amount overpaid. However, the Head of the Budget Agency has requested a re-check by the Audit Office's Engineers on the other overpayments listed above.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayment occur it should be immediately recovered. (2006/189)

462. The Region has a Project Fund Account at the Citizen's Bank for its' economic ventures. Funds from the operation of the Region's Guest House are deposited into this account. The expenditure from this account relates to minor repairs and other such expenditure as well as personal and other advances issued to staff and under-privileged community members. An audit examination of the records of this account revealed the following unsatisfactory features:-

- (i) Cash receipts were not banked promptly, but were utilized to make payments from time to time;
- (ii) All accounting duties were carried out by one clerk resulting in no segregation of duties;
- (iii) The accounting records bore no evidence of supervisory checks; and
- (iv) As at December 31, 2006, 45 advances totalling \$1.857M were outstanding, of which 14 totalling \$0.389M related to prior years. At the time of audit in November 2007, there were 64 outstanding advances totalling \$2.082M. It should also be noted that advances totalling \$1.091M were issued to 8 officers, although these Officers had outstanding advances.

*Region's Response:* The Head of the Budget Agency explained that the Project Fund operated by the Region allowed for speedy responses to emergencies. The Minister of Local Government & Regional Development had issued an order that no other expenditure other than the Guesthouse's is to be undertaken from this Fund. In view of this, all outstanding advances are being refunded. Also, the advances granted to the Officers were not for personal reasons, but to execute the business of the Regional Democratic Council, and these advances were refunded upon completion of such exercises. The bank reconciliation of this account will be completed by 30 September 2008.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively implement measures to ensure that the outstanding advances are fully refunded as soon as possible. (2006/190)

## Capital Expenditure

### Current year recommendations for improvement in the existing system

#### Subhead 12042 - Buildings (Health)

463. The sum of \$9M was allocated for the (a) completion of health post at Isseneru; (b) construction of Health Centre, Bartica Hospital Compound and (c) Rehabilitation of Health Post at Chinowying, Mazaruni. During the period under review, amounts totalling \$8.999M were expended, and a physical verification revealed an overpayment of \$351,526 on the contract for the construction of a health centre in the Bartica Hospital Compound. This contract was awarded by the RTB in the sum of \$5.363M and the full contract sum was paid to the contractor as at 31 December 2006.

*Region's Response:* The Head of the Budget Agency indicated that the said Health Centre was revisited by the contractor who installed the electrical components that were missing, as a result, no refunds were necessary.

*Recommendation:* The Audit Office recommends that the Regional Administration institute proper supervisory checks for works executed and only pay contractors for works completed. (2006/191)

#### Subhead 14011 - Roads

464. The sum of \$9.773M was allocated for the construction of the road to Agatash Village and Kamarang/Waramadong farm to market road and payment of retention. An approval was obtained in 2006 to pay a 2004 liability of \$581,983 for the construction of roadway at Byderabo Waterfront. During the period under review, amounts totalling \$9.773M were expended. A physical verification of the works revealed an overpayment of \$419,968 on the contract for the construction of the road to Agatash Village. This contract was awarded in the sum of \$6M by sole sourcing in accordance with section 28 of the Procurement Act 2003.

*Region's Response:* The Head of the Budget Agency explained that the Superintendent of Works agrees that there were some overpayments, but not as assessed by the Audit Office. He further explained that the excavation for the road side drains, was done during 2006 and have since silted up due to the nature of the soil, hilly terrain and heavy rainfall, as such, a proper assessment by the Audit Office was not possible.

*Recommendation:* The Audit Office recommends that the Region make every effort to notify the Audit Office of these types of work when they are being executed in order to avoid the possibility of the works not being verifiable. (2006/192)

Subhead 14021- Bridges

465. The sum of \$2.5M was allocated for the construction of a bridge at Bartica Hospital Compound. There was an approval for an extension of the programme to include the construction of one wooden bridge at Dogg Point. During the period under review, amounts totalling \$2.490M were expended, and a physical verification revealed an overpayment of \$167,083 on the contract for the construction of one 35' x 12' wooden bridge at Dogg Point.

*Region's Response:* The Head of the Budget Agency explained that the contractor was notified and has agreed to refund the overpayment.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary steps to recover the amount overpaid to the contractor and implement systems to avoid such occurrences. (2006/193)

Subhead 15009 - Sea and River Defence

466. The sum of \$7M was allocated for the construction of sandcrete revetment at Byderabo Waterfront, Bartica. According to the Appropriation Account, amounts totalling \$6.999M were expended. This amount was for the payment on the contracts for the construction of a 163' sandcrete revetment and the rehabilitation of sandcrete revetment at Byderabo Water front, which were awarded in the sums of \$5.888M and \$1.111M respectively. However, a physical verification revealed that parts of the completed works have been eroded and in some instances the works were covered by the river bed. As a result, it was difficult to form an opinion on the status of these works.

*Regions Response:* The Head of the Budget Agency acknowledged this comments.

*Recommendation:* The Audit Office recommends that the Region make every effort to notify the Audit Office of these types of work when they are being executed in order to avoid the possibility of the works not being verifiable. (2006/194)

Subhead 24021 - Land & Water Transport

467. An amount of \$6.8M was allocated for the purchase of fibre glass and wooden boats for Bartica Hospital and Kamarang and an outboard engine. According to the Appropriation Account, amounts totalling \$6.699M were expended, of which, \$552,030 were expended on the acquisition of a 30' and a 40' corial dug out and building of one V bottom boat for Bartica Hospital, respectively. The difference of \$6.147M was expended on the purchase of a Yamaha outboard engine valued \$2.116M and a fibreglass boat valued \$4.031M. These items were paid for since 30 December, 2006, however, at the time of reporting the supplier had not yet delivered them.

*Region's Response:* The Head of the Budget Agency acknowledged this finding.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary steps to have the items delivered or recover the amounts paid in the absence of such delivery and implement systems to avoid such occurrences. (2006/195)

AGENCY 78 & DIVISION 538  
REGION 8 - POTARO/SIPARUNI

Current Expenditure

Prior year matters which have not been fully resolved

468. The Regional Administration has not investigated the un-reconciled items occurring in the salaries account № 3134. As a result, irregularities may have been perpetrated without detection.

469. The Regional Administration is yet to recover deductions erroneously paid over to various agencies in respect of unclaimed net salaries totalling \$515,888, which were refunded to the Sub-Treasury. Similarly, in 2006, amounts totalling \$608,612 were refunded to the Sub-Treasury as unclaimed net salaries. 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.

470. Corrective action was not taken by the Regional Administration to carefully monitor the status of all cheque orders issued in order to ensure that they are cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. The Administration has also not investigated the reason(s) for cheque orders being outstanding years after they were issued. It should be noted that 237 cheque orders valued \$51.026M for the period January 2004 to 31 July 2007 had not been cleared. As a result, it could not be determined whether the Region received full value for all monies expended.

471. Measures were not instituted by the Regional Administration 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. In 2006, log books were not presented for 14 of the 24 vehicles and equipment under the control of the Region. In addition, an examination of the log books submitted revealed that the odometer readings, service dates and journeys undertaken were omitted. Further, there was no evidence of supervisory checks. As a result, it could not be determined whether all journeys undertaken were properly authorised and whether effective control was exercised over their use.

472. The Regional Administration continued to make purchases and undertake works of a capital nature under its current provisions without seeking the relevant approval. In 2005, the Administration constructed 3 bridges, 6 trestles and concrete drains among other capital works and bought 35 double bunk beds and 2 air-condition units among other items of a capital nature and charged all to its current allocation. Similarly, in 2006, the Region constructed 4 fences, 7 trestles, concrete drains, and furniture, among other works of a capital nature, and purchased 8 water tanks and 3 charge controllers, among other items of a capital nature and charged same to its current allocation.

473. The necessary steps were not taken by the Regional Administration to maintain master and sectional inventories. As a result, it could not be determined whether all assets acquired by the Administration were brought to account and whether there was adequate control over all assets under the control of the Region.

474. The duration on all contract agreements was still not been inserted by the Regional Administration for all contracts awarded. In addition, the liquidated damages clause was not being utilised. In 2005, an examination of contract agreements for works/services revealed numerous instances where the duration of contracts were not stated; and the liquidated damages and penalty clauses not utilised. The situation continued in 2006. As a result, penalties could not have been applied for defaulting contractors.

475. During 2005, the Regional Administration had 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 allotment transfers. Similarly, in 2006, the Administration continued to incur expenditure in excess of their current allocation under various line items and Programmes although there were adequate balances under other line items to effect allotment transfers.

#### Current year recommendations for improvement in the existing system

476. The salaries cash book was written up to November 2006. In addition, all receipts (gross salaries cheques) were not recorded in the cash book. Further, the cash book reflected positive and negative balances instead of nil balances at the end of some months. This is an unsatisfactory situation and can lead to the perpetration of irregularities without detection.

*Region's Response:* The Head of Budget Agency explained that the cash book has since been updated to March 2008 and that the variances are being reconciled to determine the cause of this situation.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively investigate these balances with a view to clearing them and the results communicated to the Audit Office. (2006/196)



477. It was observed that numerous purchases made under various line items and programmes were not subject to storekeeping procedures. More specifically, items acquired via these purchases were not recorded as received. Hence, their issuance and locations are extremely difficult to trace. This lack of proper accounting practice can lead to the perpetration of irregularities without detection.

*Region's Response:* The Head of the Budget Agency gave assurances that steps will be put in place to correct this situation.

*Recommendation:* The Audit Office recommends that the Regional Administration adhere strictly to the Stores Regulations especially as it relates to the receipt and issue of items of stores. (2006/197)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

478. During the year 2005, a number of items acquired under various line items were not subject to storekeeping procedures, particularly where these relate to recording and certifying the receipt of items of stores. Similarly, in 2006, a number of items acquired under various line items were not subject to storekeeping procedures.

### AGENCY 79 & DIVISION 539 REGION 9 – UPPER TAKATU/UPPER ESSEQUIBO

### Current Expenditure

#### Prior year matters which have not been fully resolved

479. The Regional Administration made some effort in registering its employees with the National Insurance Scheme; however, it is not being done in a timely manner since there was still evidence of employees not being registered. During 2006, 29 employees were without NIS numbers, indicating that they were not registered with the Scheme. The Audit Office emphasises that delays in registration has implications for social security and other benefits.

480. The Regional Administration is yet to recover deductions erroneously paid over to various agencies in respect of unclaimed net salaries totalling \$3.684M, which were refunded to the Sub-Treasury.

481. Mechanisms were not put in place by the Regional Administration to carefully monitor the status of all cheque orders issued in order to ensure that they are cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. The Administration has also not investigated the reason(s) for cheque orders being outstanding years after they were issued. It should be noted that 78 cheque orders valued at \$25.336M relating to the years 2004 and 2005 have still not been cleared. Similarly, for the period under review, 11 cheque orders valued at \$2.674M remained outstanding. As a result, it could not be determined whether the Region received full value for all monies expended.

482. Corrective measures were not taken by the Regional Administration 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 nor have they corrected the discrepancies observed between the recorded balances of the stock of fuel and the physical checks. During the period under review, a list of serviceable vehicles/equipment produced by the Region indicated that there were 12 vehicles, 3 motor cycles and 10 equipment. However, of the 15 log books submitted, 14 were partial submissions, while it was noted that 3 were not recorded on the list of serviceable vehicles produced and 2 were provided for vehicles which were listed as unserviceable. As a result, it can be concluded that effective control was not exercised over a significant portion of the Region's fleet. In addition, the records for the stock of fuel have still not been updated since discrepancies were observed between the physical checks and the recorded balances.

483. A physical check of the stock of fuel on 23 October 2007 revealed significant differences when compared with the records kept:

Description	Unit	Balance as per Stock Record	Physical Balance	Excess/ (Shortage)
Diesel	Ltrs	4,671	2,842	(1,829)
Hydraulic Oil №. 68	Ltrs	1,743	1,557	(186)
Lube oil №. 50	Ltrs	613	671	58
Lube oil №. 40	Ltrs	362	293	(69)
Lube Oil №. 90	Ltrs	993	845	(148)
Transmission oil	Ltrs	492	477	(15)

484. Action was not taken by the Regional Administration to ensure that complete financial statements are submitted for audit by the Ireng/Sawariwau Neighbourhood Democratic Council, which was established in 1994 and which had been provided with funds by the Region.

485. Corrective measures were not employed by the Regional Administration to resolve the issues with respect to the discrepancies which were observed during an examination of the Central Regional Stores at Lethem and the Agriculture Stores at St. Ignatius. These discrepancies were in relation to unresolved differences between the stock ledgers and physical counts conducted and the failure to write up the stock ledgers.

486. The Regional Administration failed to put measures in place to have items on loan to agencies and private individuals over the years 1995 to 2005 returned. During 2005, an examination of the Central Stores Loan Register revealed 191 instances where items loaned were not returned, nor were steps taken by the Administration to seek the advice of the Finance Secretary to write off the items. Similarly, in 2006, an examination of the Central Stores Loans Register revealed several instances where items were inappropriately loaned to contractors and private individuals. More specifically, it was noted that 40 sacks of cement and 4, ½” plywood were loaned to contractors who have contracts with the Region, while 3 drums of dieseline and 24 school desks were loaned to private individuals.

487. The Region continued to inappropriately utilise its Special Project Fund Account № 688-100-7 held at the Republic Bank for its Economic Ventures. During 2005, it was noted that contractors, a former Deputy Regional Executive Officer, Vice Chairman and members of the Regional Democratic Council, Guyana Police Force and Guyana Defence Force received personal and other advances totalling \$7.464M. In addition, the salaries of the Caretakers of the Regional Guest Houses were met from the Region’s current provisions, although all revenues derived from operations are deposited into the Project Fund, and the Regional Administration continues to utilise the cash receipts to effect payments from time to time. Similarly, in 2006, amounts totalling \$9.713M, which were totally unrelated to the Fund, were expended and amounts totalling \$1.988M represented outstanding advances issued to various persons.

#### Current year recommendations for improvement in the existing system

488. The Salaries Bank Account №. 3125 reflected a balance of \$45.936M as at 31 December 2006. Further, the cash book was totalled in pencil and was not balanced for the period June to December 2006, as such, reliance could not be placed on the balances reflected therein. In addition, the Wages Bank Account №. 3126 reflected an overdrawn balance of \$1.077M as at 31 December 2006, whilst, the cash book reflected a balance of \$15,435. It was also observed that for both accounts the bank reconciliation statements were prepared but were not certified correct and the cash books’ balances reflected in the statements were incorrect when compared with the cash books.

*Region’s Response:* The Region acknowledged this finding and gave the assurance that corrective action would be taken to rectify this situation.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary measures to rectify the above shortcomings and to investigate the overdrawn balance reflected on the Wages Account immediately with a view to having it cleared. (2006/198)

489. Of a sample of 300 payment vouchers selected for examination, it was observed that 27 valued at \$15.579M did not have supporting bills/receipts to substantiate the amounts expended while 60 payment vouchers valued at \$20.645M were not presented for audit examination.

*Region's Response:* The Head of the Budget Agency explained that the vouchers were returned to the Sub-Treasury including all supporting documentations. However, due to staff constraints affecting the Sub-Treasury Department the vouchers were not properly filed away. Checks with the Sub-Treasury Department substantiated this explanation.

*Recommendation:* The Audit Office recommends that the Regional Administration in collaboration with the Sub Treasury personnel engage in an exercise to rectify this situation, in order to avoid a recurrence. (2006/199)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

490. The Regional Administration has not recovered several overpayments made during 2005. These were (i) \$4.241M overpaid on 3 Teachers' Quarters and a Nursery School which was expended under subhead Buildings – Education, (ii) \$694,000 overpaid on the construction of the Foot and Mouth building at Mickie Crossing, which was expended under Buildings – Agriculture, and (iii) \$267,020 for the power extension to the Tabatinga Community, which was expended under Power Extension.

#### Current year recommendations for improvement in the existing system

##### *Subhead 12047 – Buildings (Education)*

491. An amount of \$58.082M was provided for payment of retention, and construction and rehabilitation works. In addition, an approved supplementary provision of \$9.6M was granted through Financial Paper №. 2/2006 for this subhead, bringing the revised allocation to \$67.682M, of which \$67.658M was expended.

492. A physical verification of the works undertaken revealed overpayments totalling \$1.854M as summarised below:

Description	Amount \$
Construction of Wowetta Nursery School	91,258
Construction of Arapaima Nursery School	825,612
Construction of St. Ignatius Primary School	293,309
Construction of Library and Resource Centre	319,368
Construction of Technical and Vocational Centre	248,555
Hot Meal Building	75,800
Total	1,853,902

*Region's Response:* The Head of the Budget Agency indicated that investigations would be carried out on the above overpayments with a view to having them recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively follow up with the contractors to recover the overpayments made and institute appropriate measures to avoid such recurrences. (2006/200)

Subhead 12048 – Buildings (Health)

493. Included in the sum of \$11M allocated for this subhead was the rehabilitation of Shulinab Health Centre and the construction of Staff Apartment at Lethem. However, an examination of the expenditure revealed that no works were undertaken on the rehabilitation of the Shulinab Health Centre, nor was there evidence that the works were re-budgeted for in 2007. In addition, physical inspections of the construction of the four-apartment staff quarters at Lethem revealed overpayments totalling \$487,884.

*Region's Response:* The Head of the Budget Agency gives the assurance that he would investigate the overpayment observed.

*Recommendation:* The Audit Office recommends that the Regional Administration investigate the overpayment with a view to having it recovered and institute appropriate measures to avoid such recurrences. (2006/201)

Other Matters

494. Supporting documentations were not seen for amounts totalling \$28.908M expended under 8 subheads for the year under review. As a result, it could not be easily determined whether the amounts were expended for its intended purpose(s) and whether value was received for monies expended.

*Region's Response:* The Head of Budget Agency indicated that the supporting documents were forwarded to the Sub-Treasury. A check with the Sub-Treasury, revealed that the documents were received but due to staff constraints at the Sub-Treasury, the documents were not filed, resulting in its non-submission to the Auditors.

*Recommendation:* The Audit Office recommends that the Regional Administration in collaboration with the Sub-Treasury locate the supporting documentations to substantiate the amounts spent so as to verify the value received for amounts expended. (2006/202)

HEAD 80 & DIVISION 540  
REGION 10 - UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters which have not been fully resolved

495. The Region has not been able to reconcile the old salaries bank account № 861, which became non-operational in June 1996, and was overdrawn by \$5.466M as at 31 December 2005. Neither has the Region made a submission to the Ministry of Finance, in keeping with the Cabinet Decision issued, which recommended that the Ministry of Finance make a comprehensive submission to Cabinet in order for Cabinet to write off all losses prior to 2002.

496. Corrective measures were not taken by the Regional Administration to have all of its employees registered with the National Insurance Scheme. In 2005, there were 45 employees who were without NIS numbers, clearly indicating that they were not yet registered with the National Insurance Scheme. Similarly, in 2006 there were 23 employees who were without NIS numbers. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

497. Procedures were not implemented by the Regional Administration 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, at all times, are entered therein, despite assurances that corrective action would have been taken. During 2005, of the 14 serviceable vehicles and equipment for which log books were required to be maintained, log books were not presented for 12 vehicles. Similarly, during 2006, log books were not presented for 10 of the 16 vehicles and 5 plant and equipment. As a result, it could not be easily determined whether all journeys undertaken by these vehicles were properly authorised, whether effective control was exercised over their use and whether fuel was properly utilized.

498. No action was taken by the Regional Administration to dispose of a quantity of unserviceable machinery and equipment. These items have been deemed unserviceable for a number of years and were at various workshops at the time of the audit.

499. Corrective action was not taken by the Regional Administration to ensure that all contracts entered into on behalf of the Government of Guyana are properly documented to facilitate review at all levels. During 2005, \$780,000 was expended on the rental of 5 buildings to house Nursery Schools and the related rental agreements were not written up. Similarly, in 2006, \$461,000 was expended on the rental of 4 buildings to house Nursery Schools and the related rental agreements were not written up. Further, it was noted that payments were made to an individual for 2 years for the housing of one of these schools.

500. Systems were not put in place by the Regional Administration to ensure that the minutes of the RTB are not deficient in reporting the events as they occurred. During 2005, it was noted that pertinent details, such as, 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 consequently led to awards of contracts or rejection of bids, were not recorded in the minutes, resulting in a complete picture of the events that led to awards of contracts not being disclosed. A similar situation existed in 2006.

501. The Regional Administration continued to grant variations, both positive and negative, on contracts awarded without approvals at the appropriate level of adjudication. During 2005, 18 variations, with respect to the maintenance of buildings (7 positive totalling \$1.742M and 11 negative totalling \$7.760M), and 5 variations valued at \$697,306, with respect to the Maintenance of Roads and Other Infrastructure, were granted on the related works but were not approved by the RTB. Similarly, in 2006, there were 2 negative variations of \$106,700 and \$93,500 on the contract for the Rehabilitation of Wisroc Nursery School and one negative and one positive variation in the sums of \$14,363 and \$355,740, respectively, on the contract for the rehabilitation of the Student Hostel at Kwakwani, which were granted without the required approval.

502. The Electricity Charges Register continued to be improperly maintained. During 2005, it was noted that this register was not properly written up to reflect evidence of supervisory checks, balances outstanding on billings and meter numbers. Similarly, in 2006, amounts totalling \$3.919M were expended on the payment of electricity charges, however, the Electricity Charges Register recorded the sum of \$2.508M as having been paid. The difference of \$1.411M indicates that there was a failure to reconcile the amounts recorded in the register with that of the Appropriation Account. In addition, there continued to be absence of supervisory checks and the balances outstanding on billings for the period. Also, only 10 of the 52 metered locations were recorded in the register.

503. The Regional Administration has not presented its service contracts for security services for the years 2005 and 2006 for audit examination. In addition, although the Region has implemented a register for water charges during the year, it was noted that this register was not properly maintained and updated.

504. The Regional Administration has not complied with the Stores Regulations. During 2005, the Regional Stores did not maintain bin cards and an examination of the stock ledgers revealed instances where items of stock were not updated for the entire period. Further, there were 28 instances where the stock ledger balances differed from the physical count of stock on hand. Of these, 25 instances were shortages of stock, while the remainder were excesses. A similar situation existed in 2006, and a physical count revealed 43 instances where the stock ledger balances differed from the physical count of stock on hand. Of these, 38 instances were shortages of stock and the remainder were excesses.

Current year recommendations for improvement in the existing system

505. 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 Administration's payrolls when officers leave the employment. This was evidenced by the fact that pay changes directives were forwarded to the Accounting Unit on an average of two months after their effective dates. This practice resulted in the overpayment of net salaries totalling \$491,468 to 7 employees, who were no longer on the job as at 31 December 2006, and the related salaries deductions being erroneously paid over to the various agencies and the resulting Appropriation Account being overstated by these amounts.

*Region's Response:* The Head of the Budget Agency has acknowledged this finding and indicated that corrective measures are being put in place.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the amounts overpaid to the 7 Officers and various agencies and implement the necessary mechanisms to expedite the flow of information from the various Programme Heads in order to avoid a recurrence of this nature. (2006/203)

506. Amounts totalling \$10.517M were expended on fuel and lubricants for the year under review. However, an examination of the related records revealed that (i) fuel was issued to vehicles that were not owned by the Administration, (ii) there was no facility for the storage of bulk fuel, although purchases were made in bulk, and (iii) both diesel and gasoline were issued in large quantities to the same vehicles.

*Region's Response:* The Head of Budget Agency acknowledged these findings.

*Recommendation:* The Audit Office recommends that the Regional Administration (i) desist from the practice of issuing fuel to vehicles other than those in its own fleet, (ii) acquire suitable storage facility, and (iii) properly assess its fuel needs before effecting purchase and document whenever any diversions of such usage occur. (2006/204)

507. The sum of \$54.756M was expended on the Maintenance of Buildings. A physical verification of the works undertaken revealed (i) an overpayment of \$325,200 in relation to tiling and plumbing on the contract for the Rehabilitation of Wisroc Nursery School (ii) an overpayment of \$410,175 in relation to grill work, steps and fly mesh on the contract for the rehabilitation of the Officer's quarters at Kwakwani, and (iii) an overpayment of \$85,185 in relation to walls and lavatory basins on the contract for the rehabilitation of Student Hostel at Kwakwani. In addition, it was noted that the sum of \$418,760 was paid to the contractor under "provisional sum" for plumbing and electrical installation at the Student Hostel at Kwakwani. However, no details of these works were presented for audit verification. As a result, we were unable to verify the work done in relation to this amount.

*Region's Response:* The Head of the Budget Agency acknowledged this finding and indicated that the works at Wisroc Nursery will be completed.



*Recommendation:* The Audit Office recommends that the Regional Administration investigate the amounts overpaid to the contractors with a view to recovering same and institute proper supervisory checks of works executed in order to avoid such overpayments. (2006/205)

508. Amounts totalling \$17.5M were expended on the maintenance of six roads within the Region and it was observed that \$300,000 was paid as contingencies on the rehabilitation of Residential Road-One Mile Extension, while \$50,000 was utilised under the contingency to pay the contractor for the rehabilitation of the Poker Street, Wismar. However, a physical verification of these works revealed no evidence of work done to substantiate these payments. As a result, these amounts were considered overpayments.

*Region's Response:* The Head of the Budget Agency promised to investigate this matter and provide details.

*Recommendation:* The Audit Office recommends that the Regional Administration investigate why the amounts stated as contingencies were paid without the required approval, recover the overpayments made, and implement the necessary measures to avoid a recurrence. (2006/206)

509. A register of gifts was maintained for the year under review with details of date, particulars, quantity, donated by, location of item and goods received book reference. However, documentation from donors was not seen in order to verify the accuracy of the information recorded in the register. In addition, an examination of the register revealed that in some instances the Goods Received Book references were not recorded. In the circumstances, it could not be ascertained whether these items were properly brought to account as property of the Government of Guyana.

*Region's Response:* The Head of Budget Agency explained that the register is written up with records available to the Administration.

*Recommendation:* The Audit Office recommends that the Administration strictly adhere to Section 34 of the Stores Regulations which states that "all gifts shall be subject to normal store keeping and stores accounting procedures as set out in Sections 16-19 of the said Regulations". (2006/207)

### Capital Expenditure

#### Prior year matters which have not been fully resolved

510. The Regional Administration has not taken action to recover the overpayments of (i) \$96,500 and \$112,000 paid under subhead 12002-Buildings (Education) in relation to electrical and plumbing installations for the construction of Pine Street Nursery and unfinished works for the construction of the Christianburg Nursery, respectively, and (ii) \$611,084 paid under subhead 12002-Buildings (Health), in relation to painting, toilet fittings, tiling and wood finishing for the upgrading of the Wisroc Health Post and Centre.

Subhead 26025 - Power Supply

511. The Regional Administration has still not taken action to correct the defect in the 30KVA 3 phase 60HZ 220/110 generator. This generator was purchased for \$3M in 2005 and has still not been put into operation.

Current year recommendations for improvement in the existing system

Subhead 11010 - Bridges

512. The sum of \$14M was voted for the rehabilitation of a bridge at Katapulli Creek, culvert at Wisroc and the payment of retention fees. The full amount was expended. However, it was noted that there was an unapproved negative variation of \$342,850 on the contract for the rehabilitation of Katapulli Creek (Bridge), which was awarded to the sole bidder in the sum of \$14.026M.

*Region's Response:* The Head of Budget Agency acknowledged this finding.

*Recommendation:* The Audit Office recommends that the Regional Administration obtains the approval of the NPTAB for all variations to contracts awarded by the NPTAB. (2006/208)

Subhead 12052 – Buildings - (Education)

513. The sum of \$41M was allocated for the (a) construction of Republic Avenue Nursery (b) Extension of Regma and Watooka Day Primary Schools and Teacher's Quarters at Muritaro (c) enclosure of bottom flat – teacher's quarters, Calcuni and (d) payment of retention. An approval was granted for an extension of the programme to include the construction of an access bridge, fence, guard hut, physical outdoor facilities and backfilling at the Republic Avenue Nursery School. According to the Appropriation Account, amounts totalling \$40.994M were expended. However, an examination of the contract documents and related records revealed that there were several unapproved variations to the contracts awarded by the NPTAB. These variations consisted of (i) 2 negative variations totalling \$1.509M and one positive variation of \$1.461M on the contract for the construction of Republic Avenue Nursery, (ii) a negative variation of \$3.064M and a positive variation of \$3.254M on the contract for the extension of Regma Primary School, (iii) a negative variation of \$250,000 on the contract for the extension of Watooka Day Primary School, and (iv) a negative variation of \$50,000 on the contract for the construction of a chain link fence at Republic Avenue Nursery.

*Region's Response:* The Head of Budget Agency acknowledged this finding.

*Recommendation:* The Audit Office recommends that the Regional Administration obtain the required approval of the NPTAB for all variations to contracts awarded by the NPTAB and implement measures for a proper evaluation of the works to be executed under the contract to avoid these numerous variations. (2006/209)

514. Further, an examination of the various contract documents revealed that these were totally inadequate for contracts 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. In addition, it was observed that on several occasions the retention fees were approved and paid on an average of one week after the final payment.

*Region's Response:* The Head of Budget Agency acknowledged these comments.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that all contract documents are adequate and contain all the pertinent information and that the full defects liability period is observed before retention sums are paid. (2006/210)

#### *Subhead 19017 – Infrastructure Development*

515. The sum of \$9.182M was allocated for the continued rehabilitation of roads and drains at Wisroc, the rehabilitation of Well Road, South Amelia's Ward and the payment of retention fees. However, it was noted that works were carried out on the construction of Fair Weather Access Road, North Amelia's Ward, instead of Well Road, South Amelia's Ward as was budgeted, without the necessary change in programme. Further, a physical verification of these works revealed an overpayment of \$1.669M for PVC drainage pipes, chip seal surface of carriageway and contingency on the contract for the rehabilitation of roads and drains at Wisroc Housing Scheme.

*Region's Response:* The Head of Budget Agency acknowledged these findings.

*Recommendation:* The Audit Office recommends that the Regional Administration executed works in keeping with the approved capital projects profile and ensure that, where necessary, changes in programme are obtained before actual expenditure is incurred and make every effort to investigate and recover the amount overpaid. (2006/211)

#### *Subhead 19022 – Agriculture Development*

516. The sum of \$16M was allocated for the (a) excavation of drainage and irrigation canals D6 and D15, West Watooka and Ice Water Creek, (b) enlargement of culvert- Market Road and Republic Avenue, McKenzie (c) extension of discharged pipe- Amelia's Ward Hillside drains, and (d) payment of retention fees. According to the Appropriation Account, \$15.955M was expended. A physical verification of the works revealed an overpayment of \$214,326 on the contract for the rehabilitation of concrete drain, installation of pipes and revetment works at Amelia's Ward due to the contractor constructing a revetment of 20.0" instead of 50.0" as was required by the contract.

### Other Matters

517. At the time of reporting, twenty five payment vouchers totalling \$21.908M were not presented for audit examination. In the absence of payment vouchers, it could not be determined whether the expenditure was properly incurred and the Region received value for the sums expended.

*Region's Response:* The Head of Budget Agency indicated that the Accountant General is responsible for the maintenance of all vouchers.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to locate and present these vouchers for audit examination. (2006/212)

### AUDITS OF PUBLIC ENTERPRISES

518. For the period 1 January 2006 to 31 December 2006, fifteen audits have been finalised under the contracting out arrangements at a total cost of \$23.908M. An important aspect of the Audit Act is the requirement for the concerned Ministers to have these audited accounts along with my reports thereon and the responses of the entities, to be presented to the National Assembly. However, up to the time of reporting, there was no evidence of any action taken in this regard.

519. An analysis of the opinions issued in respect of the audits of the fifteen entities referred to above, revealed that one report was adverse, six reports were disclaimers, while two were qualified opinions reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements, as detailed below:

#### Adverse Opinion

No.	Name of Entity	Year	Reasons for Adverse Opinion
1	Guyana Post Office Corporation	1998	Reservations on almost all major items in the balance sheet. Uncertainty on the ownership, existence and valuation of fixed assets totalling \$61.523M. The amount of \$2.542B shown as owing to agencies could not be verified. No confirmation was received for other creditors totalling \$821.437M, the sum of \$2.318B shown as owing by agencies and the sum of \$430.875M shown as debtors and prepayments.

Disclaimers of Opinion

No.	Name of Entity	Year of Accounts	Reasons for Disclaimer of Opinion
1	Guyana Pharmaceutical Corporation	1999	Reservations on almost all major items in the balance sheet. No confirmation was received for debtors totalling \$456.940M. Uncertainty on the ownership, existence and valuation of fixed assets totalling \$640.215M. No confirmation for other creditors totalling \$384.623M.
2	Guyana Pharmaceutical Corporation	2000	Reservations on almost all major items in the balance sheet. No confirmation was received for debtors totalling \$657.045M. Uncertainty on the ownership, existence and valuation of fixed assets totalling \$31.010M. No confirmation was received for other creditors totalling \$387.697M and the sum of \$826.310M owing to Techno Bargo.
3	Guyana Pharmaceutical Corporation	2001	Reservations on almost all major items in the balance sheet. No confirmation was received for debtors totalling \$925.744M. Uncertainty on the ownership, existence and valuation of fixed assets totalling \$30.999M. No confirmation was received for other creditors totalling \$393.133M, the sum of \$826.310M owing to Techno Bargo and the sum of \$395M owing to the Government of Guyana.
4	Guyana Pharmaceutical Corporation	2002	Uncertainty on almost all major items in the balance sheet. No confirmation was received for debtors totalling \$925.744M. Uncertainty on the ownership existence and valuation of fixed assets totalling \$30.989M. No confirmation was received for the sum of \$826.310M, owing to Techno Bargo.
5	Guyana Pharmaceutical Corporation	2003	Reservations on almost all major items in the balance sheet. No confirmation was received for debtors totalling \$943.661M. Uncertainty on the ownership existence and valuation of fixed assets totalling \$.478M. No confirmation was received for other creditors totalling \$404.262M and the sum of \$826.310M owing to Techno Bargo.
6	Mards Rice Milling Complex	2001	Uncertainty on almost all major items in the balance sheet. Accuracy and existence of tangible fixed assets valued at \$811.030M could not be determined. The amount of \$196.540M shown as trade and other debtors could not have been substantiated. Terms and conditions of a loan from the Government of Guyana in the sum of \$600M could not be determined.

### Qualified Opinions

No.	Name of Entity	Year	Reasons for Adverse Opinion
1	BERMINE	2003	Uncertainty on the amount of \$74.689M shown as payable to Aroaima Mining Company.
2	Aroaima Mining Company	2004	Uncertainty on the amount of \$865.643M shown as stocks.

520. For the period 1 January 2006 to 31 December 2006, ten audits have been finalised as an in-house arrangement. An analysis of the ten reports revealed that three were disclaimers of opinions reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements and four were qualified opinions because of uncertainties and/or disagreement of a material nature, as detailed below:

### Disclaimers of Opinion

No.	Name of Entity	Year of Accounts	Reason for Disclaimer
1	Guyana Television Broadcasting Company Limited	2003	Uncertainty on the amount of \$377.8M shown as fixed assets. Accuracy of the amount of \$52.615 representing debtors could not be determined. The amount of \$188.966M shown as expenditure could not be verified.
2	Guyana Water Incorporated	2005	Reservations on the amount of \$8.111B shown as fixed assets. Accuracy of the amount of \$2.020B representing debtors could not be determined. Schedules in support of the amount of \$55.244M shown as stocks were not presented. No supporting documents to substantiate the amount of \$245.727M shown as long term liabilities.
3	LINMINE	2003	Uncertainty on almost all major items in the balance sheet. It could not be determined whether inventories which totalled \$1.807B were fairly stated. Terms and conditions of loans totalling \$14.081B could not be determined.

### Qualified Opinions

No.	Name of Entity	Year of Accounts	Reasons for Qualification
1	Guyana Geology & Mines Commission	2004	Uncertainty on the amount of \$1.125B shown as cash on hand and at bank. The Balance Sheet included an amount of \$16.715M which represents a suspense account.
2	Sugar Industry Labour Welfare Fund Committee	1994	Uncertainty on the amount of \$1.231M shown as stocks. The Balance Sheet included an amount of \$110.488M which represents a suspense account.
3	National Edible Oil Company	2002	Accuracy of the amount of \$9.263M 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	2003	The ownership of shares to the value of \$39.438M could not be verified. The Balance Sheet included an amount of \$1.423M which represents a suspense account.

### AUDITS OF STATUTORY BODIES

521. Seventy-nine audits were finalised for the period 1 January 2006 to the date of reporting. Many of these entities are, however, significantly in arrears in terms of financial reporting. The following sets out the status in respect of those entities which are in arrears for five years and over, at the time of reporting:

Name of Entity	Year Last Audited
Guyana Energy Agency	2003
Guyana Lands and Surveys Commission	2003
Institute of Applied Science and Technology	2002
Integrity Commission	2002
Dependants' Pension Fund	2001
Guyana Civil Aviation Authority	2003
Transport and Harbours Department	2002
National Library	1998
President's College	2001
National Sports Commission	2003
Central Housing and Planning Authority	2001
Sugar Industry Labour Welfare Fund Com.	1996

522. 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 the audited accounts, referred to above, were presented to the National Assembly.

#### AUDITS OF FOREIGN FUNDED PROJECTS

523. For the period 1 January 2006 to the date of reporting, the Audit Office concluded thirty-seven audits of foreign funded projects, as shown below:

Funding Agency	No. of Opinions
Inter-American Development Bank	13
United Nations Development Programme	12
International Development Association	5
International Fund for Agricultural Development	1
European Union	4
United Nation Environmental Programme	1
Caribbean Development Bank	1
<b>Total</b>	<b>37</b>

#### SPECIAL INVESTIGATIONS

524. Twenty-three special investigations were finalised for the period 1 January 2006 to the date of reporting. The following sets out the list of subject ministries and the relevant entities/areas that were investigated:

Subject Ministry	Name of Entity/Area
Ministry of Agriculture	Emergency Water Management System Recovery Grant National Agriculture Research Institute Guyana Forestry Commission Procurement Section of Ministry
Ministry of Local Government	Linden Municipality Regional Democratic Council Region № 4 Georgetown Mayor & City Council
Ministry of Housing & Water	Central Housing & Planning Authority Guyana Water Incorporated Poverty Reduction Budgetary Support Program
Ministry of Home Affairs	Central Passport Office Georgetown Prison
Office of the President	National Disaster Relief Fund Office of the President Integrity Commission GINA



Subject Ministry	Name of Entity/Area
Ministry of Transport & Hydraulics	Transport & Harbours Department
Ministry of Education	UNESCO
Ministry of Amerindian Affairs	Kamarang/Warawatta Village Council Manawarin Village Council
Ministry of Finance	Accountant General's Department
Parliament Office	Parliament Office
Ministry of Labour, Human Services & Social Security	Ministry of Labour, Human Services & Social Security

### ACKNOWLEDGEMENTS

525. 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.

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END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - REVENUE  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

Reporting Object Group	Description	Approved Estimates 2006	Actual Receipts Paid into Consolidated Fund 2006	Variance 2006	Actual Receipts Paid into Consolidated Fund 2005
		\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>					
500	Customs and Trade Taxes	27,229,800	28,183,596	953,796	<b>25,826,616</b>
510	Internal Revenue	27,566,900	30,481,065	2,914,165	<b>27,239,459</b>
520	Stamp Duties	284,275	276,009	(8,266)	<b>185,822</b>
525	Other Tax Revenues	230,020	1,277,799	1,047,779	<b>4,384,338</b>
530	Fees and Fines	484,000	389,828	(94,172)	<b>367,799</b>
540	Interest	28,700	4,198	(24,502)	<b>12,638</b>
545	Rents and Royalties	4,100	231,481	227,381	<b>538,776</b>
555	Dividends and Transfers	1,255,000	1,614,392	359,392	<b>945,000</b>
560	Miscellaneous Receipts	1,498,455	2,052,618	554,163	<b>1,721,014</b>
	Sub-total	58,581,250	64,510,986	5,929,736	<b>61,221,462</b>
<u>CAPITAL REVENUE</u>					
565	Sale of Assets	0	1,440	1,440	<b>7,350</b>
570	Miscellaneous Capital Revenue	4,436,568	6,014,670	1,578,102	<b>3,747,110</b>
575	External Grants	10,747,372	9,123,856	(1,623,516)	<b>4,913,100</b>
580	External Loans	18,289,600	21,344,732	3,055,132	<b>11,890,681</b>
	Sub-total	33,473,540	36,484,698	3,011,158	<b>20,558,241</b>
	<b>GRAND TOTAL</b>	<b>92,054,790</b>	<b>100,995,684</b>	<b>8,940,894</b>	<b>81,779,703</b>

Note: Revenue figure includes \$1.3 billion which was deposited in the bank in 2007 but brought to account in 2006 while amounts totalling \$2.5 million was deposited in 2005 but brought to account in 2006

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Actual Expenditure 2006	Over (Under) Approved Allotment 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000
01	Office of the President				
	1 Head Office Administration	1,109,961	1,223,763	113,802	1,039,103
	2 Presidential Advisory	209,834	260,413	50,579	137,366
	3 Amerindian Development	41,788	40,571	(1,217)	133,326
	4 Public Policy and Planning	190	0	(190)	0
02	Office of the Prime Minister	94,220	88,200	(6,020)	47,753
03	Ministry of Finance				
	1 Ministry Administration	9,469,953	10,451,598	981,645	10,226,995
	2 Accountant General's Department	1,764,472	2,088,781	324,309	3,625,488
04	Ministry of Foreign Affairs				
	1 Ministry Administration	577,031	558,062	(18,969)	505,482
	2 Foreign Relations	1,290,752	1,285,771	(4,981)	1,162,209
	3 Foreign Trade and International	73,176	69,832	(3,344)	40,041
07	Parliament Office	350,457	328,764	(21,693)	154,391
08	Office of the Auditor General	30,083	29,750	(333)	138,270
09	Public Police Service Commission	31,099	30,903	(196)	28,116
10	Teaching Service Commission	38,815	38,207	(608)	35,969
11	Elections Commission				
	1 Elections Commission	863,892	707,570	(156,322)	349,330
	2 Elections Administration	590,388	1,713,165	1,122,777	153,741
13	Ministry of Local Government & Regional Development				
	1 Main Office	33,930	29,991	(3,939)	26,764
	2 Ministry Administration	25,313	21,941	(3,372)	16,877
	3 Regional Development	113,378	106,253	(7,125)	92,074
14	Public Service Ministry				
	1 Public Service Management	151,584	184,570	32,986	141,115
15	Ministry of Foreign Trade & International Cooperation	1	0	(1)	0
16	Ministry of Amerindian Affairs	122,484	139,040	16,556	0
21	Ministry of Agriculture				
	1 Ministry Administration	437,520	623,891	186,371	366,584
	2 Crops and Livestock Support Service	707,827	698,436	(9,391)	606,140
	3 Fisheries Division	70,428	66,197	(4,231)	44,803
	4 Hydrometeorological Services	107,193	103,621	(3,572)	91,456
23	Ministry of Tourism, Commerce and Industry				
	1 Main Office	197,664	195,448	(2,216)	182,137
	2 Ministry Administration	35,387	30,763	(4,624)	31,957
	3 Trade, Tourism, Industrial Development & Consumer Affairs	30,828	30,478	(350)	26,502
31	Ministry of Public Works & Communications				
	1 Ministry Administration	331,081	470,381	139,300	390,943
	2 Public Works	237,730	235,781	(1,949)	203,278
	3 Communications and Transport	40,145	35,867	(4,278)	34,174
C/F		19,178,604	21,888,008	2,709,404	20,032,384

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Actual Expenditure 2006	Over (Under) Approved Allotment 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000
	B/F	19,178,604	21,888,008	2,709,404	<b>20,032,384</b>
41	Ministry of Education				
	1 Main Office	309,312	290,494	(18,818)	<b>286,082</b>
	2 National Education Policy	98,579	91,699	(6,880)	<b>185,489</b>
	3 Ministry Administration	802,956	772,921	(30,035)	<b>730,937</b>
	4 Training and Development	446,278	429,205	(17,073)	<b>402,861</b>
	5 Education Delivery	3,081,839	3,081,419	(420)	<b>2,930,683</b>
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	101,631	320,793	219,162	<b>95,706</b>
	2 Culture	158,781	171,837	13,056	<b>149,457</b>
	3 Youth	51,284	51,200	(84)	<b>48,782</b>
	4 Sports	67,395	69,395	2,000	<b>65,786</b>
	5 Youth Entrepreneurial Skills	192,174	191,172	(1,002)	<b>184,064</b>
45	Ministry of Housing and Water	359,024	957,336	598,312	<b>802,896</b>
46	Georgetown Public Hospital Corporation	2,252,017	2,249,327	(2,690)	<b>2,182,016</b>
47	Ministry of Health				
	1 Administration	506,065	481,398	(24,667)	<b>482,502</b>
	2 Disease Control	384,247	354,710	(29,537)	<b>311,766</b>
	3 Primary Health Care Services	270,669	253,696	(16,973)	<b>226,669</b>
	4 Regional & Clinical Services	761,830	780,610	18,780	<b>712,153</b>
	5 Health Science Education	171,604	230,121	58,517	<b>146,013</b>
	6 Standards & Technical Services	148,810	144,160	(4,650)	<b>134,144</b>
	7 Rehabilitation Services	111,291	106,267	(5,024)	<b>95,290</b>
48	Ministry of Labour, Human Service & Social Security				
	1 Ministry Administration	111,641	103,876	(7,765)	<b>104,748</b>
	2 Social Services	2,152,469	2,112,621	(39,848)	<b>1,231,332</b>
	3 Labour Administration	110,766	101,209	(9,557)	<b>95,562</b>
51	Ministry of Home Affairs				
	1 Secretariat Service	92,025	87,556	(4,469)	<b>67,353</b>
	2 Guyana Police Force	3,295,432	3,611,893	316,461	<b>3,149,178</b>
	3 Guyana Prison Service	538,316	577,377	39,061	<b>501,252</b>
	4 Police Complaint Authority	3,629	3,353	(276)	<b>2,899</b>
	5 Guyana Fire Service	319,734	328,591	8,857	<b>284,844</b>
	6 General Register Office	53,634	53,363	(271)	<b>50,455</b>
52	Ministry of Legal Affairs				
	1 Main Office	10,390	10,436	46	<b>9,134</b>
	2 Ministry Administration	31,660	28,164	(3,496)	<b>24,638</b>
	3 Attorney General's Chambers	106,417	90,583	(15,834)	<b>151,627</b>
	4 Office of the State Solicitor	10,529	7,671	(2,858)	<b>7,903</b>
	5 Deeds Registry	33,933	35,932	1,999	<b>29,596</b>
53	Guyana Defense Force	3,267,471	3,618,258	350,787	<b>3,147,819</b>
55	Supreme Court of Judicature				
	1 Supreme Courts of Judicature	211,654	206,733	(4,921)	<b>197,925</b>
	2 Magistrates' Department	195,557	191,768	(3,789)	<b>179,100</b>
56	Public Prosecutions	58,343	50,630	(7,713)	<b>49,077</b>
57	Office of the Ombudsman	5,775	4,224	(1,551)	<b>4,474</b>
58	Public Service Appellate Tribunal	7,729	6,933	(796)	<b>7,237</b>
	C/F	40,071,494	44,146,939	4,075,445	<b>39,501,833</b>

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Actual Expenditure 2006	Over (Under) Approved Allotment 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000
	B/F	40,071,494	44,146,939	4,075,445	39,501,833
71	Region 1 - Barima/Waini				
	1 Regional Administration	48,731	49,522	791	46,136
	2 Public Works	103,231	108,164	4,933	91,960
	3 Education	334,136	336,847	2,711	321,071
	4 Health Services	122,078	126,193	4,115	116,633
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration	76,020	71,916	(4,104)	65,618
	2 Agriculture	139,461	138,308	(1,153)	122,612
	3 Public Works	70,227	68,938	(1,289)	63,823
	4 Education	613,401	606,652	(6,749)	559,572
	5 Health Services	197,732	187,381	(10,351)	177,271
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration	104,430	101,830	(2,600)	99,683
	2 Agriculture	144,170	138,043	(6,127)	131,531
	3 Public Works	67,262	64,412	(2,850)	55,744
	4 Education	937,261	922,979	(14,282)	843,254
	5 Health Services	337,083	328,954	(8,129)	309,803
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration	86,959	84,052	(2,907)	79,398
	2 Agriculture	103,948	104,327	379	119,111
	3 Public Works	124,940	121,810	(3,130)	122,967
	4 Education	1,188,585	1,200,079	11,494	1,081,507
	5 Health Services	123,873	122,694	(1,179)	112,873
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration	33,960	33,504	(456)	29,757
	2 Agriculture	63,010	64,780	1,770	60,421
	3 Public Works	85,024	84,108	(916)	79,105
	4 Education	562,761	560,596	(2,165)	490,893
	5 Health Services	116,732	115,876	(856)	102,266
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration	53,114	48,932	(4,182)	48,256
	2 Agriculture	211,345	211,248	(97)	186,050
	3 Public Works	76,358	75,783	(575)	66,097
	4 Education	1,076,151	1,072,855	(3,296)	929,440
	5 Health Services	488,991	488,903	(88)	427,951
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration	65,113	65,381	268	61,000
	2 Public Works	81,981	81,758	(223)	76,747
	3 Education	336,296	334,383	(1,913)	301,027
	4 Health Services	142,902	141,248	(1,654)	130,992
78	Region 8 - Potaro/Siparuni - Administration				
	1 Regional Administration	26,268	25,615	(653)	24,033
	2 Public Works	48,926	48,566	(360)	47,379
	3 Education	122,632	122,356	(276)	110,018
	4 Health Services	59,583	58,565	(1,018)	57,765
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration	52,966	52,905	(61)	47,832
	2 Agriculture	7,984	7,983	(1)	6,792
	3 Public Works	47,275	47,247	(28)	81,240
	4 Education	281,926	279,553	(2,373)	241,851
	5 Health Services	102,028	104,149	2,121	90,522
	C/F	49,138,348	53,156,334	4,017,986	47,719,834

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Actual Expenditure 2006	Over (Under) Approved Allotment 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000
	B/F	49,138,348	53,156,334	4,017,986	47,719,834
80	Region 10 - Upper Demerara/Berbice				
	1 Regional Administration	72,273	70,136	(2,137)	68,373
	2 Public Works	58,031	58,654	623	57,648
	3 Education	754,421	743,600	(10,821)	711,382
	4 Health Services	129,565	125,587	(3,978)	118,362
	<b>SUB TOTAL</b>	<b>50,152,638</b>	<b>54,154,311</b>	<b>4,001,673</b>	<b>48,675,599</b>
<b>STATUTORY</b>					
01	Office of the President	3,655	5,360	1,705	3,009
03	Ministry of Finance	1,547,100	1,547,100	0	1,542,669
07	Parliament Office	161,430	163,721	2,291	156,130
08	Office the the Auditor General	2,592	0	(2,592)	769
09	Public and Police Service Commission	10,565	8,858	(1,707)	9,590
10	Teaching Service Commission	5,838	6,113	275	5,814
11	Elections Commission	34,013	50,977	16,964	31,801
51	Ministry of Home Affairs	15,871	13,249	(2,622)	14,272
55	Supreme Court of Judicature	173,049	190,638	17,589	166,912
56	Public Prosecutions	8,770	0	(8,770)	0
57	Office of the Ombudsman	7,597	0	(7,597)	0
58	Public Service Appellate Tribunal	9,167	0	(9,167)	3,225
90	Public Debt	8,775,654	7,619,195	(1,156,459)	6,507,568
	<b>SUB TOTAL</b>	<b>10,755,301</b>	<b>9,605,211</b>	<b>(1,150,090)</b>	<b>8,441,759</b>
	<b>TOTAL PAYMENTS</b>	<b>60,907,939</b>	<b>63,759,522</b>	<b>2,851,583</b>	<b>57,117,358</b>

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Actual Expenditure 2006	Over (Under) Approved Allotment 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	482,794	521,473	38,679	457,265
03	Ministry of Finance	15,893,911	3,577,899	(12,316,012)	9,681,075
04	Ministry of Foreign Affairs	40,100	42,684	2,584	21,909
07	Parliament Office	46,000	33,376	(12,624)	49,143
08	Office of the Auditor General	43,417	88,380	44,963	47,085
09	Public & Police Service Commissions	1,345	1,291	(54)	600
10	Teaching Service Commission	3,100	3,099	(1)	3,177
11	Elections Commission	260,000	449,780	189,780	321,639
13	Ministry of Local Government & Regional Development	2,167,816	2,763,492	595,676	723,714
14	Public Service Ministry	5,500	5,155	(345)	8,182
15	Ministry of Foreign Trade & International Cooperation	3,500	3,498	(2)	1,500
16	Ministry of Amerindian Affairs	97,000	99,457	2,457	87,248
21	Ministry of Agriculture	3,110,800	3,087,022	(23,778)	2,569,020
23	Ministry of Tourism, Commerce and Industry	38,500	49,409	10,909	24,154
31	Ministry of Public Works and Communications	8,049,913	8,065,772	15,859	11,406,133
41	Ministry of Education	2,063,820	2,300,816	236,996	2,216,230
44	Ministry of Culture, Youth and Sports	1,468,310	2,250,202	781,892	1,852,196
45	Ministry of Housing & Water	3,606,055	3,025,114	(580,941)	2,039,239
46	Georgetown Public Hospital Corporation	30,000	29,134	(866)	21,599
47	Ministry of Health	1,184,000	1,796,993	612,993	758,750
48	Ministry of Labour, Human Services & Social Security	1,245,600	1,531,820	286,220	665,768
51	Ministry of Home Affairs	475,543	500,538	24,995	746,805
52	Ministry of Legal Affairs	71,500	64,424	(7,076)	45,856
53	Guyana Defense Force	171,500	157,344	(14,156)	183,902
56	Public Prosecutions	1,807	9,756	7,949	2,340
57	Office of Ombudsman	800	800	0	0
58	Public Service Appellate Tribunal	2,000	1,794	(206)	1,900
71	Region 1: Barima/Waini	120,840	120,840	0	109,500
72	Region 2: Pomeroon/Supenaam	212,440	208,831	(3,609)	185,760
73	Region 3: Essequibo Islands / West Demerara	167,520	138,504	(29,016)	124,261
74	Region 4: Demerara/Mahaica	105,900	90,364	(15,536)	91,764
75	Region 5: Mahaica/Berbice	165,028	146,489	(18,539)	123,509
76	Region 6: East Berbice/Corentyn	223,100	209,311	(13,789)	192,412
77	Region 7: Cuyuni/Mazaruni	77,272	77,144	(128)	67,911
78	Region 8: Potaro/Siparuni	86,500	86,500	0	73,900
79	Region 9: Upper Takatu/Upper Essequibo	162,254	171,854	9,600	123,587
80	Region 10: Upper Demerara / Upper Berbice	128,815	128,719	(96)	113,770
TOTAL PAYMENTS		42,014,300	31,839,078	(10,175,222)	35,142,803

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)



STATEMENT OF CONTINGENT LIABILITIES  
AS AT 31 DECEMBER 2006

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2006
		G\$' 000
Guyana Transport Services Ltd.	Bank of India	45,852
Guyana Telecommunications Corporation	ITT World Comm. Inc.	139,787
Guyana National Co-operative Bank	Bulgaria	393,799
TOTAL		----- 579,438 =====

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

STATEMENT OF RECEIPTS AND PAYMENTS  
OF THE CONSOLIDATED FUND (CURRENT)  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

RECEIPTS

Reporting Object Group	Description	Approved Estimates 2006	Actual Receipts Paid into Consolidated Fund 2006	Variance 2006	Actual Receipts Paid into Consolidated Fund 2005
		\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	27,229,800	28,183,596	953,796	25,826,616
510	Internal Revenue	27,566,900	30,481,065	2,914,165	27,239,459
520	Stamp Duties	284,275	276,009	(8,266)	185,822
525	Other Tax Revenues	230,020	1,277,799	1,047,779	4,384,338
530	Fees and Fines	484,000	389,828	(94,172)	367,799
540	Interest	28,700	4,198	(24,502)	12,638
545	Rents and Royalties	4,100	231,481	227,381	538,776
555	Dividends and Transfers	1,255,000	1,614,392	359,392	945,000
560	Miscellaneous Receipts	1,498,455	2,052,618	554,163	1,721,014
	<b>TOTAL RECEIPTS</b>	<b>58,581,250</b>	<b>64,510,986</b>	<b>5,929,736</b>	<b>61,221,462</b>

PAYMENTS

Agency No.	Description	Revised Allotment 2006	Outstanding Contingency Fund Advances 2006	Total Funds Available 2006	Drawing Rights (Allotment 2) 2006	Actual Expenditure 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>CURRENT</b>						
01	Office of the President						
	1 Head Office Administration	1,236,290	0	1,236,290	1,242,203	1,223,763	1,039,103
	2 Presidential Advisory	268,064	0	268,064	265,114	260,413	137,366
	3 Amerindian Development	41,788	0	41,788	41,734	40,571	133,326
	4 Public Policy and Planning	190	0	190	0	0	0
02	Office of the Prime Minister	94,220	0	94,220	89,224	88,200	47,753
03	Ministry of Finance						
	1 Ministry Administration	10,460,238	180,900	10,641,138	10,466,189	10,451,598	10,226,995
	2 Accountant General's Department	2,142,306	0	2,142,306	2,114,864	2,088,781	3,625,488
04	Ministry of Foreign Affairs						
	1 Ministry Administration	580,539	0	580,539	559,644	558,062	505,482
	2 Foreign Relations	1,287,244	0	1,287,244	1,287,244	1,285,771	1,162,209
	3 Foreign Trade and International	73,176	0	73,176	70,295	69,832	40,041
07	Parliament Office	350,457	0	350,457	338,561	328,764	154,391
08	Office of the Auditor General	30,083	0	30,083	30,462	29,750	138,270
09	Public Police Service Commission	31,099	0	31,099	31,031	30,903	28,116
10	Teaching Service Commission	38,815	0	38,815	38,512	38,207	35,969
11	Elections Commission						
	1 Elections Commission	733,892	0	733,892	728,378	707,570	349,330
	2 National Registration and Election	1,920,388	0	1,920,388	1,920,388	1,713,165	153,741
13	Min. of Local Government & Regional Development						
	1 Main Office	35,210	0	35,210	30,258	29,991	26,764
	2 Administration	24,002	0	24,002	22,445	21,940	16,877
	3 Regional Administration	113,409	0	113,409	106,772	106,253	92,074
	<b>C/F</b>	<b>19,461,410</b>	<b>180,900</b>	<b>19,642,310</b>	<b>19,383,318</b>	<b>19,073,533</b>	<b>17,913,295</b>

Agency No.	Description	Revised Allotment 2006	Outstanding Contingency Fund Advances 2006	Total Funds Available 2006	Drawing Rights (Allotment 2) 2006	Actual Expenditure 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	19,461,410	180,900	19,642,310	19,383,318	19,073,533	17,913,295
14	Public Service Ministry						
	1 Public Service Management	191,584	0	191,584	186,678	184,570	141,115
15	Min.of Foreign Trade & International Cooperation	1	0	1	0	0	0
16	Ministry of Amerindian Affairs	137,506	1,806	139,312	139,749	139,040	0
21	Ministry of Agriculture						
	1 Ministry Administration	632,820	0	632,820	628,960	623,891	366,584
	2 Crops and Livestock Support Service	707,827	0	707,827	707,702	698,436	606,140
	3 Fisheries Division	70,428	0	70,428	69,525	66,197	44,803
	4 Hydrometeorological Services	107,193	0	107,193	105,333	103,621	91,456
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	200,627	0	200,627	196,352	195,448	182,137
	2 Ministry Administration	32,644	0	32,644	30,968	30,763	31,957
	3 Trade, Tourism, Industrial Development & Consumer Affairs	30,608	0	30,608	30,676	30,478	26,502
31	Ministry of Public Works & Communications						
	1 Ministry Administration	331,081	143,000	474,081	472,660	470,381	390,943
	2 Public Works	237,730	0	237,730	236,814	235,781	203,278
	3 Communications and Transport	40,145	0	40,145	36,631	35,867	34,174
41	Ministry of Education						
	1 Main Office	309,312	0	309,312	291,137	290,494	286,082
	2 National Education Policy	98,579	0	98,579	97,157	91,699	185,489
	3 Ministry Administration	831,256	0	831,256	775,676	772,921	730,937
	4 Training and Development	437,978	0	437,978	435,464	429,205	402,861
	5 Education Delivery	3,081,839	0	3,081,839	3,081,827	3,081,419	2,930,683
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	267,861	53,130	320,991	320,848	320,793	95,706
	2 Culture	173,401	0	173,401	172,097	171,838	149,457
	3 Youth	51,284	0	51,284	51,940	51,200	48,782
	4 Sports	69,395	0	69,395	69,395	69,395	65,786
	5 Youth Entrepreneurial Skills	192,074	0	192,074	191,261	191,172	184,064
45	Ministry of Housing and Water	359,024	600,000	959,024	959,011	957,336	802,896
46	Georgetown Public Hospital Corporation	2,252,017	0	2,252,017	2,251,736	2,249,327	2,182,016
47	Ministry of Health						
	1 Administration	494,365	0	494,365	495,057	481,398	482,502
	2 Disease Control	363,195	0	363,195	360,401	354,710	311,766
	3 Primary Health Care Services	266,715	0	266,715	261,966	253,696	226,669
	4 Regional & Clinical Services	785,180	0	785,180	782,115	780,610	712,153
	5 Health Science Education	251,489	0	251,489	232,133	230,121	146,013
	6 Standards & Technical Services	147,810	0	147,810	144,913	144,160	134,144
	7 Rehabilitation Services	111,291	0	111,291	108,957	106,267	95,290
48	Min.of Labour, Human Service & Social Security						
	1 Ministry Administration	105,327	0	105,327	104,477	103,876	104,748
	2 Social Services	2,166,287	0	2,166,287	2,116,557	2,112,621	1,231,332
	3 Labour Administration	103,262	0	103,262	103,329	101,209	95,562
51	Ministry of Home Affairs						
	1 Secretariat Service	112,618	0	112,618	95,189	87,556	67,353
	2 Guyana Police Force	3,513,632	101,800	3,615,432	3,614,482	3,611,893	3,149,178
	3 Guyana Prison Service	545,256	35,700	580,956	578,550	577,377	501,252
	4 Police Complaint Authority	3,711	0	3,711	3,640	3,353	2,899
	5 Guyana Fire Service	330,059	0	330,059	330,187	328,591	284,844
	6 General Register Office	53,634	0	53,634	53,634	53,363	50,455
	C/F	39,659,454	1,116,336	40,775,790	40,308,501	39,895,608	35,693,303

Agency No.	Description	Revised Allotment 2006	Outstanding Contingency Fund Advances 2006	Total Funds Available 2006	Drawing Rights (Allotment 2) 2006	Actual Expenditure 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	39,659,454	1,116,336	40,775,790	40,308,501	39,895,608	35,693,303
52	Ministry of Legal Affairs						
	1 Main Office	11,438	0	11,438	10,748	10,436	9,134
	2 Ministry Administration	30,408	0	30,408	29,324	28,164	24,638
	3 Attorney General's Chambers	103,204	0	103,204	90,922	90,583	151,627
	4 Office of the State Solicitor	10,529	0	10,529	7,745	7,671	7,903
	5 Deeds Registry	37,350	0	37,350	36,197	35,932	29,596
53	Guyana Defense Force	3,527,873	93,000	3,620,873	3,620,873	3,618,258	3,147,819
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	213,071	0	213,071	207,516	206,733	197,925
	2 Magistrates' Department	194,140	0	194,140	194,140	191,768	179,100
56	Public Prosecutions	58,343	0	58,343	51,718	50,630	49,077
57	Office of the Ombudsman	5,775	0	5,775	4,242	4,224	4,474
58	Public Service Appellate Tribunal	7,729	0	7,729	7,255	6,933	7,237
71	Region 1 - Barima/Waini						
	1 Regional Administration	49,547	0	49,547	49,523	49,522	46,136
	2 Public Works	103,231	4,933	108,164	108,164	108,164	91,960
	3 Education	334,136	2,711	336,847	336,847	336,847	321,071
	4 Health Services	124,162	3,000	127,162	126,193	126,193	116,633
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	74,034	0	74,034	72,094	71,916	65,618
	2 Agriculture	138,516	0	138,516	138,410	138,308	122,612
	3 Public Works	70,317	0	70,317	69,269	68,938	63,823
	4 Education	616,242	0	616,242	608,737	606,652	559,572
	5 Health Services	208,609	0	208,609	187,570	187,381	177,271
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	106,072	0	106,072	102,880	101,830	99,683
	2 Agriculture	143,253	0	143,253	139,171	138,043	131,531
	3 Public Works	69,362	0	69,362	66,268	64,412	55,744
	4 Education	934,436	0	934,436	925,491	922,979	843,254
	5 Health Services	350,020	0	350,020	333,019	328,954	309,803
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	88,178	0	88,178	84,325	84,052	79,398
	2 Agriculture	103,948	692	104,640	104,396	104,327	119,111
	3 Public Works	125,064	0	125,064	122,307	121,810	122,967
	4 Education	1,188,585	13,495	1,202,080	1,203,807	1,200,079	1,081,507
	5 Health Services	139,207	0	139,207	125,115	122,694	112,873
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	33,960	0	33,960	33,541	33,504	29,757
	2 Agriculture	64,825	0	64,825	64,822	64,780	60,421
	3 Public Works	85,024	0	85,024	84,169	84,108	79,105
	4 Education	560,946	0	560,946	560,912	560,596	490,893
	5 Health Services	128,609	0	128,609	116,030	115,876	102,266
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	52,879	0	52,879	48,948	48,932	48,256
	2 Agriculture	212,121	0	212,121	211,352	211,248	186,050
	3 Public Works	76,358	0	76,358	75,875	75,783	66,097
	4 Education	1,075,610	0	1,075,610	1,073,035	1,072,855	929,440
	5 Health Services	511,431	0	511,431	489,007	488,904	427,951
	C/F	51,627,995	1,234,167	52,862,162	52,230,458	51,786,627	46,442,636

Agency No.	Description	Revised Allotment 2006	Outstanding Contingency Fund Advances 2006	Total Funds Available 2006	Drawing Rights (Allotment 2) 2006	Actual Expenditure 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	51,627,995	1,234,167	52,862,162	52,230,458	51,786,627	<b>46,442,636</b>
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	66,651	0	66,651	66,122	65,381	<b>61,000</b>
	2 Public Works	81,981	0	81,981	81,791	81,758	<b>76,747</b>
	3 Education	335,229	0	335,229	334,670	334,383	<b>301,027</b>
	4 Health Services	144,081	0	144,081	141,859	141,248	<b>130,992</b>
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	26,406	0	26,406	25,615	25,615	<b>24,033</b>
	2 Public Works	48,926	0	48,926	48,566	48,566	<b>47,379</b>
	3 Education	122,908	0	122,908	122,356	122,356	<b>110,018</b>
	4 Health Services	60,819	0	60,819	58,565	58,565	<b>57,765</b>
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	52,966	0	52,966	52,905	52,905	<b>47,832</b>
	2 Agriculture	7,984	0	7,984	7,983	7,983	<b>6,792</b>
	3 Public Works	47,275	0	47,275	47,247	47,247	<b>81,240</b>
	4 Education	279,667	0	279,667	279,553	279,553	<b>241,851</b>
	5 Health Services	105,777	0	105,777	104,149	104,149	<b>90,522</b>
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	71,345	0	71,345	70,245	70,136	<b>68,373</b>
	2 Public Works	58,959	0	58,959	58,731	58,654	<b>57,648</b>
	3 Education	754,421	0	754,421	743,802	743,600	<b>711,382</b>
	4 Health Services	130,655	0	130,655	125,682	125,587	<b>118,362</b>
	SUB TOTAL	54,024,045	1,234,167	55,258,212	54,600,299	54,154,311	<b>48,675,599</b>
<b>STATUTORY</b>							
01	Office of the President	5,397	0	5,397	5,360	5,360	<b>3,009</b>
03	Ministry of Finance	1,547,100	0	1,547,100	1,547,100	1,547,100	<b>1,542,669</b>
07	Parliament Office	172,450	0	172,450	165,268	163,721	<b>156,130</b>
08	Office the the Auditor General	2,592	0	2,592	0	0	<b>769</b>
09	Public and Police Service Commission	10,565	0	10,565	8,858	8,858	<b>9,590</b>
10	Teaching Service Commission	6,116	0	6,116	6,113	6,113	<b>5,814</b>
11	Elections Commission	51,613	0	51,613	51,518	50,977	<b>31,801</b>
51	Ministry of Home Affairs	15,871	0	15,871	13,401	13,249	<b>14,272</b>
55	Supreme Court of Judicature	192,534	0	192,534	191,371	190,638	<b>166,912</b>
56	Public Prosecutions	8,770	0	8,770	0	0	<b>0</b>
57	Office of the Ombudsman	7,597	0	7,597	0	0	<b>0</b>
58	Public Service Appellate Tribunal	9,167	0	9,167	0	0	<b>3,225</b>
90	Public Debt	8,775,654	0	8,775,654	8,775,654	7,619,195	<b>6,507,568</b>
	SUB TOTAL	10,805,426	0	10,805,426	10,764,643	9,605,211	<b>8,441,759</b>
TOTAL PAYMENTS						63,759,522	<b>57,117,358</b>
SURPLUS (DEFICIT)						751,463	<b>4,104,104</b>

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

STATEMENT OF RECEIPTS AND PAYMENTS  
OF THE CONSOLIDATED FUND (CAPITAL)  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

RECEIPTS

Report. Object Group	Description	Approved Estimates 2006	Actual Receipts Paid into Consolidated Fund 2006	Variance 2006	Actual Receipts Paid into Consolidated Fund 2005
		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets		1,440	1,440	7,350
570	Miscellaneous Capital Revenue	4,436,568	6,014,670	1,578,102	3,747,110
575	External Grants	10,747,372	9,123,856	(1,623,516)	4,913,100
580	External Loans	18,289,600	21,344,732	3,055,132	11,890,681
	<b>TOTAL RECEIPTS</b>	<b>33,473,540</b>	<b>36,484,698</b>	<b>3,011,158</b>	<b>20,558,241</b>

PAYMENTS

Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances 2006	Total Funds Available 2006	Drawing Rights (Allotment 2) 2006	Actual Expenditure 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	580,021	0	580,021	521,473	521,473	457,265
03	Ministry of Finance	16,542,392	0	16,542,392	3,577,130	3,576,630	9,677,856
04	Ministry of Foreign Affairs	42,690	0	42,690	42,684	42,684	21,909
07	Parliament Office	46,000	0	46,000	33,376	33,376	49,143
08	Office of the Auditor General	102,769	0	102,769	88,380	88,380	47,085
09	Public & Police Service Commissions	1,345	0	1,345	1,291	1,291	600
10	Teaching Service Commission	3,100	0	3,100	3,099	3,099	3,177
11	Elections Commission	451,549	0	451,549	449,780	449,780	321,639
13	Min. of Local Government & Regional Development	2,820,499	19,885	2,840,384	2,763,492	2,763,492	723,714
14	Public Service Ministry	5,500	0	5,500	5,155	5,155	8,182
15	Min. of Foreign Trade & International Cooperation	3,500	0	3,500	3,498	3,498	1,500
16	Ministry of Amerindian Affairs	99,900	0	99,900	99,457	99,457	87,248
21	Ministry of Agriculture	3,803,173	21,014	3,824,187	3,087,406	3,087,022	2,569,020
23	Ministry of Tourism, Commerce and Industry	49,426	0	49,426	49,409	49,409	24,154
31	Ministry of Public Works and Communications	10,399,870	230,856	10,630,726	8,067,493	8,065,772	11,406,133
41	Ministry of Education	2,331,026	0	2,331,026	2,300,816	2,300,816	2,216,230
44	Ministry of Culture, Youth and Sports	2,384,299	168,834	2,553,133	2,250,202	2,250,202	1,852,196
45	Ministry of Housing & Water	4,161,467	0	4,161,467	3,025,114	3,025,114	2,039,239
46	Georgetown Public Hospital Corporation	30,000	0	30,000	29,134	29,134	21,599
47	Ministry of Health	1,802,417	46,606	1,849,023	1,797,274	1,796,993	758,750
48	Min. of Labour, Human Services & Social Security	1,631,029	0	1,631,029	1,531,820	1,531,820	665,768
51	Ministry of Home Affairs	511,044	0	511,044	500,538	500,538	746,805
52	Ministry of Legal Affairs	75,082	0	75,082	64,424	64,424	45,856
53	Guyana Defense Force	171,500	0	171,500	157,521	157,344	183,902
56	Public Prosecutions	9,807	0	9,807	9,756	9,756	2,340
57	Office of the Ombudsman	800	0	800	800	800	0
58	Public Service Appellate Tribunal	2,000	0	2,000	1,794	1,794	1,900
59	Ethnic Relations Commission	1,922	0	1,922	1,269	1,269	3,219
C/F		48,064,127	487,195	48,551,322	30,463,585	30,460,522	33,936,429

Agency No.	Description	Revised Allotment 2006	Outstanding Contingency Fund Advances 2006	Total Funds Available 2006	Drawing Rights (Allotment 2) 2006	Actual Expenditure 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F		48,064,127	487,195	48,551,322	30,463,585	30,460,522	<b>33,936,429</b>
71	Region 1: Barima/Waini	120,840	0	120,840	120,840	120,840	<b>109,500</b>
72	Region 2: Pomeroon/Supenaam	212,440	0	212,440	208,831	208,831	<b>185,760</b>
73	Region 3: Essequibo Islands / West Demerara	167,520	0	167,520	139,040	138,504	<b>124,261</b>
74	Region 4: Demerara/Mahaica	105,900	0	105,900	90,364	90,364	<b>91,764</b>
75	Region 5: Mahaica/Berbice	165,028	0	165,028	146,489	146,489	<b>123,509</b>
76	Region 6: East Berbice/Corentyn	223,100	0	223,100	209,311	209,311	<b>192,412</b>
77	Region 7: Cuyuni/Mazaruni	77,272	0	77,272	77,144	77,144	<b>67,911</b>
78	Region 8: Potaro/Siparuni	86,500	0	86,500	86,500	86,500	<b>73,900</b>
79	Region 9: Upper Takatu/Upper Essequibo	171,854	0	171,854	171,854	171,854	<b>123,587</b>
80	Region 10: Upper Demerara / Upper Berbice	128,815	0	128,815	128,719	128,719	<b>113,770</b>
TOTAL PAYMENTS		49,523,396	487,195	50,010,591	31,842,677	31,839,078	<b>35,142,803</b>
SURPLUS (DEFICIT)						4,645,620	<b>(14,584,562)</b>

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CURRENT)  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Revised Allotment 2006	Total Funds Available 2006	Actual Expenditure 2006	Under Total Funds Available 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
	1 Head Office Administration	1,109,961	1,236,290	1,236,290	1,223,763	(12,527)	1,039,103
	2 Presidential Advisory	209,834	268,064	268,064	260,413	(7,651)	137,366
	3 Amerindian Development	41,788	41,788	41,788	40,571	(1,217)	133,326
	4 Public Policy and Planning	190	190	190	0	(190)	0
02	Office of the Prime Minister	94,220	94,220	94,220	88,200	(6,020)	47,753
03	Ministry of Finance						
	1 Ministry Administration	9,469,953	10,460,238	10,641,138	10,451,598	(189,540)	10,226,995
	2 Accountant General's Department	1,764,472	2,142,306	2,142,306	2,088,781	(53,525)	3,625,488
04	Ministry of Foreign Affairs						
	1 Ministry Administration	577,031	580,539	580,539	558,062	(22,477)	505,482
	2 Foreign Relations	1,290,752	1,287,244	1,287,244	1,285,771	(1,473)	1,162,209
	3 Foreign Trade and International	73,176	73,176	73,176	69,832	(3,344)	40,041
07	Parliament Office	350,457	350,457	350,457	328,764	(21,693)	154,391
08	Office of the Auditor General	30,083	30,083	30,083	29,750	(333)	138,270
09	Public Police Service Commission	31,099	31,099	31,099	30,903	(196)	28,116
10	Teaching Service Commission	38,815	38,815	38,815	38,207	(608)	35,969
11	Elections Commission						
	1 Elections Commission	863,892	733,892	733,892	707,570	(26,322)	349,330
	2 Elections Administration	590,388	1,920,388	1,920,388	1,713,165	(207,223)	153,741
13	Min. of Local Government & Regional Development						
	1 Main Office	33,930	35,210	35,210	29,991	(5,219)	26,764
	2 Ministry Administration	25,313	24,002	24,002	21,940	(2,062)	16,877
	3 Regional Development	113,378	113,409	113,409	106,253	(7,156)	92,074
14	Public Service Ministry						
	1 Public Service Management	151,584	191,584	191,584	184,570	(7,014)	141,115
15	Min. of Foreign Trade & International Cooperation	1	1	1	0	(1)	0
16	Ministry of Amerindian Affairs	122,484	137,505	139,312	139,040	(271)	0
21	Ministry of Agriculture						
	1 Ministry Administration	437,520	632,820	632,820	623,891	(8,929)	366,584
	2 Crops and Livestock Support Service	707,827	707,827	707,827	698,436	(9,391)	606,140
	3 Fisheries Division	70,428	70,428	70,428	66,197	(4,231)	44,803
	4 Hydrometeorological Services	107,193	107,193	107,193	103,621	(3,572)	91,456
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	197,664	200,627	200,627	195,448	(5,178)	182,137
	2 Ministry Administration	35,387	32,644	32,644	30,763	(1,881)	31,957
	3 Trade, Tourism, Industrial Development & Consumer Affairs	30,828	30,608	30,608	30,478	(130)	26,502
31	Ministry of Public Works & Communications						
	1 Ministry Administration	331,081	331,081	474,081	470,381	(3,700)	390,943
	2 Public Works	237,730	237,730	237,730	235,781	(1,949)	203,278
	3 Communications and Transport	40,145	40,145	40,145	35,867	(4,278)	34,174
	C/F	19,178,604	22,181,603	22,507,309	21,888,007	(619,302)	20,032,384



Agency No.	Description	Approved Allotment (Allotment 1) 2006	Revised Allotment 2006	Total Funds Available 2006	Actual Expenditure 2006	Under Total Funds Available 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	19,178,604	22,181,603	22,507,309	21,888,007	(619,302)	<b>20,032,384</b>
41	Ministry of Education						
	1 Main Office	309,312	309,312	309,312	290,494	(18,818)	<b>286,082</b>
	2 National Education Policy	98,579	98,579	98,579	91,699	(6,880)	<b>185,489</b>
	3 Ministry Administration	802,956	831,256	831,256	772,921	(58,335)	<b>730,937</b>
	4 Training and Development	446,278	437,978	437,978	429,205	(8,773)	<b>402,861</b>
	5 Education Delivery	3,081,839	3,081,839	3,081,839	3,081,419	(420)	<b>2,930,683</b>
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	101,631	267,861	320,991	320,793	(198)	<b>95,706</b>
	2 Culture	158,781	173,401	173,401	171,838	(1,563)	<b>149,457</b>
	3 Youth	51,284	51,284	51,284	51,200	(84)	<b>48,782</b>
	4 Sports	67,395	69,395	69,395	69,395	0	<b>65,786</b>
	5 Youth Entrepreneurial Skills	192,174	192,074	192,074	191,172	(902)	<b>184,064</b>
45	Ministry of Housing and Water	359,024	359,024	959,024	957,336	(1,688)	<b>802,896</b>
46	Georgetown Public Hospital Corporation	2,252,017	2,252,017	2,252,017	2,249,327	(2,690)	<b>2,182,016</b>
47	Ministry of Health						
	1 Administration	506,065	494,365	494,365	481,398	(12,967)	<b>482,502</b>
	2 Disease Control	384,247	363,195	363,195	354,710	(8,485)	<b>311,766</b>
	3 Primary Health Care Services	270,669	266,715	266,715	253,696	(13,019)	<b>226,669</b>
	4 Regional & Clinical Services	761,830	785,180	785,180	780,610	(4,570)	<b>712,153</b>
	5 Health Science Education	171,604	251,489	251,489	230,121	(21,368)	<b>146,013</b>
	6 Standards & Technical Services	148,810	147,810	147,810	144,160	(3,650)	<b>134,144</b>
	7 Rehabilitation Services	111,291	111,291	111,291	106,267	(5,024)	<b>95,290</b>
48	Min.of Labour, Human Service & Social Security						
	1 Ministry Administration	111,641	105,327	105,327	103,876	(1,451)	<b>104,748</b>
	2 Social Services	2,152,469	2,166,287	2,166,287	2,112,621	(53,666)	<b>1,231,332</b>
	3 Labour Administration	110,766	103,262	103,262	101,209	(2,053)	<b>95,562</b>
51	Ministry of Home Affairs						
	1 Secretariat Service	92,025	112,618	112,618	87,556	(25,062)	<b>67,353</b>
	2 Guyana Police Force	3,295,432	3,513,632	3,615,432	3,611,893	(3,539)	<b>3,149,178</b>
	3 Guyana Prison Service	538,316	545,256	580,956	577,377	(3,579)	<b>501,252</b>
	4 Police Complaint Authority	3,629	3,711	3,711	3,353	(358)	<b>2,899</b>
	5 Guyana Fire Service	319,734	330,059	330,059	328,591	(1,468)	<b>284,844</b>
	6 General Register Office	53,634	53,634	53,634	53,363	(271)	<b>50,455</b>
52	Ministry of Legal Affairs						
	1 Main Office	10,390	11,438	11,438	10,436	(1,001)	<b>9,134</b>
	2 Ministry Administration	31,660	30,408	30,408	28,164	(2,244)	<b>24,638</b>
	3 Attorney General's Chambers	106,417	103,204	103,204	90,583	(12,621)	<b>151,627</b>
	4 Office of the State Solicitor	10,529	10,529	10,529	7,671	(2,858)	<b>7,903</b>
	5 Deeds Registry	33,933	37,350	37,350	35,932	(1,419)	<b>29,596</b>
53	Guyana Defense Force	3,267,471	3,527,873	3,620,873	3,618,258	(2,614)	<b>3,147,819</b>
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	211,654	213,071	213,071	206,733	(6,338)	<b>197,925</b>
	2 Magistrates' Department	195,557	194,140	194,140	191,768	(2,372)	<b>179,100</b>
56	Public Prosecutions	58,343	58,343	58,343	50,630	(7,713)	<b>49,077</b>
57	Office of the Ombudsman	5,775	5,775	5,775	4,224	(1,551)	<b>4,474</b>
58	Public Service Appellate Tribunal	7,729	7,729	7,729	6,933	(796)	<b>7,237</b>
71	Region 1 - Barima/Waini						
	1 Regional Administration	48,731	49,547	49,547	49,522	(25)	<b>46,136</b>
	2 Public Works	103,231	103,231	108,164	108,164	0	<b>91,960</b>
	3 Education	334,136	334,136	336,847	336,847	0	<b>321,071</b>
	4 Health Services	122,078	124,162	127,162	126,193	(969)	<b>116,633</b>
	C/F	40,679,670	44,470,390	45,690,369	44,767,667	(922,703)	<b>40,077,633</b>

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Revised Allotment 2006	Total Funds Available 2006	Actual Expenditure 2006	Under Total Funds Available 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	40,679,670	44,470,390	45,690,369	44,767,667	(922,703)	<b>40,077,633</b>
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	76,020	74,034	74,034	71,916	(2,118)	<b>65,618</b>
	2 Agriculture	139,461	138,516	138,516	138,308	(208)	<b>122,612</b>
	3 Public Works	70,227	70,317	70,317	68,938	(1,379)	<b>63,823</b>
	4 Education	613,401	616,242	616,242	606,652	(9,590)	<b>559,572</b>
	5 Health Services	197,732	208,609	208,609	187,381	(21,228)	<b>177,271</b>
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	104,430	106,072	106,072	101,830	(4,242)	<b>99,683</b>
	2 Agriculture	144,170	143,253	143,253	138,043	(5,210)	<b>131,531</b>
	3 Public Works	67,262	69,362	69,362	64,412	(4,950)	<b>55,744</b>
	4 Education	937,261	934,436	934,436	922,979	(11,457)	<b>843,254</b>
	5 Health Services	337,083	350,020	350,020	328,954	(21,066)	<b>309,803</b>
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	86,959	88,178	88,178	84,052	(4,126)	<b>79,398</b>
	2 Agriculture	103,948	103,948	104,640	104,327	(313)	<b>119,111</b>
	3 Public Works	124,940	125,064	125,064	121,810	(3,254)	<b>122,967</b>
	4 Education	1,188,585	1,188,585	1,202,080	1,200,079	(2,001)	<b>1,081,507</b>
	5 Health Services	123,873	139,207	139,207	122,694	(16,513)	<b>112,873</b>
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	33,960	33,960	33,960	33,504	(456)	<b>29,757</b>
	2 Agriculture	63,010	64,825	64,825	64,780	(45)	<b>60,421</b>
	3 Public Works	85,024	85,024	85,024	84,108	(916)	<b>79,105</b>
	4 Education	562,761	560,946	560,946	560,596	(350)	<b>490,893</b>
	5 Health Services	116,732	128,609	128,609	115,876	(12,733)	<b>102,266</b>
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	53,114	52,879	52,879	48,932	(3,947)	<b>48,256</b>
	2 Agriculture	211,345	212,121	212,121	211,248	(873)	<b>186,050</b>
	3 Public Works	76,358	76,358	76,358	75,783	(575)	<b>66,097</b>
	4 Education	1,076,151	1,075,610	1,075,610	1,072,855	(2,756)	<b>929,440</b>
	5 Health Services	488,991	511,431	511,431	488,904	(22,527)	<b>427,951</b>
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	65,113	66,651	66,651	65,381	(1,269)	<b>61,000</b>
	2 Public Works	81,981	81,981	81,981	81,758	(223)	<b>76,747</b>
	3 Education	336,296	335,229	335,229	334,383	(847)	<b>301,027</b>
	4 Health Services	142,902	144,081	144,081	141,248	(2,833)	<b>130,992</b>
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	26,268	26,406	26,406	25,615	(791)	<b>24,033</b>
	2 Public Works	48,926	48,926	48,926	48,566	(360)	<b>47,379</b>
	3 Education	122,632	122,908	122,908	122,356	(552)	<b>110,018</b>
	4 Health Services	59,583	60,819	60,819	58,565	(2,254)	<b>57,765</b>
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	52,966	52,966	52,966	52,905	(61)	<b>47,832</b>
	2 Agriculture	7,984	7,984	7,984	7,983	(1)	<b>6,792</b>
	3 Public Works	47,275	47,275	47,275	47,247	(28)	<b>81,240</b>
	4 Education	281,926	279,667	279,667	279,553	(114)	<b>241,851</b>
	5 Health Services	102,028	105,777	105,777	104,149	(1,628)	<b>90,522</b>
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	72,273	71,345	71,345	70,136	(1,209)	<b>68,373</b>
	2 Public Works	58,031	58,959	58,959	58,654	(305)	<b>57,648</b>
	3 Education	754,421	754,421	754,421	743,600	(10,821)	<b>711,382</b>
	4 Health Services	129,565	130,655	130,655	125,587	(5,068)	<b>118,362</b>
	<b>SUB TOTAL</b>	<b>50,152,638</b>	<b>54,024,046</b>	<b>55,258,212</b>	<b>54,154,311</b>	<b>(1,103,901)</b>	<b>48,675,599</b>

Agency No. Description	Approved Allotment (Allotment 1) 2006	Revised Allotment 2006	Total Funds Available 2006	Actual Expenditure 2006	Under Total Funds Available 2006	Actual Expenditure 2005
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>STATUTORY</b>						
01 Office of the President	3,655	5,397	5,397	5,360	(37)	3,009
03 Ministry of Finance	1,547,100	1,547,100	1,547,100	1,547,100	0	1,542,669
07 Parliament Office	161,430	172,450	172,450	163,721	(8,729)	156,130
08 Office the the Auditor General	2,592	2,592	2,592	0	(2,592)	769
09 Public and Police Service Commission	10,565	10,565	10,565	8,858	(1,707)	9,590
10 Teaching Service Commission	5,838	6,116	6,116	6,113	(3)	5,814
11 Elections Commission	34,013	51,613	51,613	50,977	(636)	31,801
51 Ministry of Home Affairs	15,871	15,871	15,871	13,249	(2,622)	14,272
55 Supreme Court of Judicature	173,049	192,534	192,534	190,638	(1,896)	166,912
56 Public Prosecutions	8,770	8,770	8,770	0	(8,770)	0
57 Office of the Ombudsman	7,597	7,597	7,597	0	(7,597)	0
58 Public Service Appellate Tribunal	9,167	9,167	9,167	0	(9,167)	3,225
90 Public Debt	8,775,654	8,775,654	8,775,654	7,619,195	(1,156,459)	6,507,568
SUB TOTAL	10,755,301	10,805,426	10,805,426	9,605,211	(1,200,215)	8,441,759
TOTAL PAYMENTS	60,907,939	64,829,472	66,063,639	63,759,522	(2,304,116)	57,117,358

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CAPITAL)  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

Agency No.	Description	Approved Allotment (Allotment 1) 2006	Revised Allotment 2006	Total Funds Available 2006	Actual Expenditure 2006	Under Total Funds Available 2006	Actual Expenditure 2005
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	482,794	580,021	580,021	521,473	(58,548)	457,265
03	Ministry of Finance	15,893,911	16,544,314	16,544,314	3,577,899	(12,966,415)	9,681,075
04	Ministry of Foreign Affairs	40,100	42,690	42,690	42,684	(6)	21,909
07	Parliament Office	46,000	46,000	46,000	33,376	(12,624)	49,143
08	Office of the Auditor General	43,417	102,769	102,769	88,380	(14,389)	47,085
09	Public & Police Service Commissions	1,345	1,345	1,345	1,291	(54)	600
10	Teaching Service Commission	3,100	3,100	3,100	3,099	(1)	3,177
11	Elections Commission	260,000	451,549	451,549	449,780	(1,769)	321,639
13	Min.of Local Government & Regional Development	2,167,816	2,820,499	2,840,384	2,763,492	(76,893)	723,714
14	Public Service Ministry	5,500	5,500	5,500	5,155	(345)	8,182
15	Min.of Foreign Trade & International Cooperation	3,500	3,500	3,500	3,498	(2)	1,500
16	Ministry of Amerindian Affairs	97,000	99,900	99,900	99,457	(443)	87,248
21	Ministry of Agriculture	3,110,800	3,803,173	3,824,187	3,087,022	(737,165)	2,569,020
23	Ministry of Tourism, Commerce and Industry	38,500	49,426	49,426	49,409	(16)	24,154
31	Ministry of Public Works and Communications	8,049,913	10,399,870	10,630,726	8,065,772	(2,564,954)	11,406,133
41	Ministry of Education	2,063,820	2,331,026	2,331,026	2,300,816	(30,210)	2,216,230
44	Ministry of Culture, Youth and Sports	1,468,310	2,384,299	2,553,133	2,250,202	(302,931)	1,852,196
45	Ministry of Housing & Water	3,606,055	4,161,467	4,161,467	3,025,114	(1,136,353)	2,039,239
46	Georgetown Public Hospital Corporation	30,000	30,000	30,000	29,134	(866)	21,599
47	Ministry of Health	1,184,000	1,802,417	1,849,023	1,796,993	(52,030)	758,750
48	Min.of Labour, Human Services & Social Security	1,245,600	1,631,029	1,631,029	1,531,820	(99,209)	665,768
51	Ministry of Home Affairs	475,543	511,044	511,044	500,538	(10,507)	746,805
52	Ministry of Legal Affairs	71,500	75,082	75,082	64,424	(10,658)	45,856
53	Guyana Defense Force	171,500	171,500	171,500	157,344	(14,156)	183,902
56	Public Prosecutions	1,807	9,807	9,807	9,756	(51)	2,340
57	Office of Ombudsman	800	800	800	800	0	0
58	Public Service Appellate Tribunal	2,000	2,000	2,000	1,794	(206)	1,900
71	Region 1: Barima/Waini	120,840	120,840	120,840	120,840	0	109,500
72	Region 2: Pomeroon/Supenaam	212,440	212,440	212,440	208,831	(3,609)	185,760
73	Region 3: Essequibo Islands / West Demerara	167,520	167,520	167,520	138,504	(29,016)	124,261
74	Region 4: Demerara/Mahaica	105,900	105,900	105,900	90,364	(15,536)	91,764
75	Region 5: Mahaica/Berbice	165,028	165,028	165,028	146,489	(18,539)	123,509
76	Region 6: East Berbice/Corentyn	223,100	223,100	223,100	209,311	(13,789)	192,412
77	Region 7: Cuyuni/Mazaruni	77,272	77,272	77,272	77,144	(128)	67,911
78	Region 8: Potaro/Siparuni	86,500	86,500	86,500	86,500	0	73,900
79	Region 9: Upper Takatu/Upper Essequibo	162,254	171,854	171,854	171,854	0	123,587
80	Region 10: Upper Demerara / Upper Berbice	128,815	128,815	128,815	128,719	(96)	113,770
TOTAL PAYMENTS		42,014,300	49,523,397	50,010,592	31,839,078	(18,171,514)	35,142,803

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

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 2006

Agency No.	Description	Wages and Salaries 2006	Employment Overhead Expenses 2006	Total Expenditure 2006	Total Expenditure 2005
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	4,616	744	5,360	3,009
07	Parliament Office	98,628	65,093	163,721	156,130
08	Office the the Auditor General	0	0	0	769
09	Public and Police Service Commission	8,184	674	8,858	9,590
10	Teaching Service Commission	5,846	267	6,113	5,814
11	Elections Commission	38,786	12,191	50,977	31,801
51	Ministry of Home Affairs	10,105	3,144	13,249	14,272
55	Supreme Court of Judicature	112,834	77,804	190,638	166,912
57	Office of the Ombudsman	0	0	0	0
58	Public Service Appellate Tribunal	0	0	0	3,225
	Sub-total	278,999	159,917	438,916	391,522
03	Ministry of Finance				
	Pension and Gratuities	1,535,000	-	1,535,000	1,532,169
	Payments to Dependent's Pension Fund	12,100	-	12,100	10,500
	Sub-total	1,547,100	0	1,547,100	1,542,669
90	Public Debt				
	Internal Principal	-	-	1,099,428	17,181
	Internal Interest	-	-	2,364,999	2,917,179
	External Principal	-	-	2,297,262	2,137,324
	External Interest	-	-	1,857,506	1,435,884
	Sub-total	0	0	7,619,195	6,507,568
	GRAND TOTAL			9,605,211	8,441,759

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

R E C E I P T S (Replenishment)

			Amount \$'000
30/01/2006	Replenishment by Financial Paper No. 9/2005		1,467,644
20/04/2006	Replenishment by Financial Paper No. 1/2006		529,000
14/12/2006	Replenishment by Financial Paper No. 3/2006		1,694,288
TOTAL RECEIPTS			----- 3,690,932 =====

P A Y M E N T S (Drawing Rights)

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount \$'000
1	20/02/2006	Ministry of Finance	150,000
2	20/02/2006	Ministry of Health	20,000
3	20/02/2006	Ministry of Health	80,000
4	03/07/2006	Guyana Elections Commission	65,000
5	20/03/2006	Ministry of Finance	100,000
6	01/02/2006	Ministry of Culture Youth and Sport	2,000
7	10/04/2006	Ministry of Culture Youth and Sport	12,000
8	23/05/2006	Ministry of Health	100,000
9	22/06/2006	Office of President	12,718
10	17/05/2006	Ministry of Finance	96,834
11	17/05/2006	Guyana Defence Force	4,000
12	20/06/2006	Guyana Defence Force	5,000
13	28/04/2006	Office of President	12,000
14	10/07/2006	Ministry of Home Affairs	16,000
15	06/07/2006	Ministry of Amerindian Affairs	10,021
16	13/07/2006	Ministry of Agriculture MMA 111	15,000
17	21/07/2006	Office of President	3,941
18	21/07/2006	Office of President	5,000
19	21/07/2006	Office of President	7,000
20	21/07/2006	Office of President	10,000
21	28/07/2006	Office of President	2,500
22	28/07/2006	Office of President	8,000
23	04/08/2006	Office of President	15,000
24	07/08/2006	Ministry of Finance	8,000
25	07/08/2006	Ministry of Health	44,179
26	03/08/2006	Guyana Defence Force	2,000
27	03/08/2006	Guyana Defence Force	2,000
28	03/08/2006	Guyana Defence Force	4,000
29	03/08/2006	Guyana Defence Force	4,000
30	03/08/2006	Guyana Defence Force	10,000
31	03/08/2006	Guyana Defence Force	8,000
32	03/08/2006	Ministry of Home Affairs	2,724
33	03/08/2006	Ministry of Home Affairs	3,000
34	08/08/2006	Ministry of Home Affairs	20,000
35	08/08/2006	Ministry of Home Affairs	10,000
36	08/08/2006	Ministry of Home Affairs	426
37	08/08/2006	Ministry of Home Affairs	500
38	08/08/2006	Ministry of Home Affairs	800
39	08/08/2006	Ministry of Home Affairs	1,200
40	08/08/2006	Ministry of Home Affairs	350
41	08/08/2006	Ministry of Home Affairs	10,950
C/F			----- 884,144 -----

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		B/F	884,144
42	22/08/2006	Guyana Elections Commission	70,000
43	21/08/2006	Ministry of Home Affairs	2,000
44	21/07/2006	Ministry of Finance	31,000
45	21/07/2006	Guyana Defence Force	5,088
46	29/06/2006	Guyana Defence Force	3,813
47	18/08/2006	Guyana Defence Force	13,000
48	23/08/2006	Guyana Defence Force	43,000
49	23/08/2006	Guyana Defence Force	14,000
50	23/08/2006	Guyana Defence Force	15,000
51	23/08/2006	Guyana Defence Force	36,000
52	25/08/2006	Ministry of Home Affairs	11,000
53	09/08/2006	Ministry of Housing	45,412
54	07/09/2006	Ministry of Home Affairs	604
55	31/08/2006	Ministry of Home Affairs	3,060
56	31/08/2006	Ministry of Home Affairs	750
57	31/08/2006	Ministry of Home Affairs	7,914
58	11/09/2006	Guyana Defence Force	12,000
59	11/09/2006	Guyana Defence Force	5,500
60	11/09/2006	Guyana Defence Force	8,500
61	11/09/2006	Guyana Defence Force	4,000
62	11/09/2006	Guyana Defence Force	14,000
63	11/09/2006	Guyana Defence Force	3,500
64	11/09/2006	Guyana Defence Force	14,000
65	11/09/2006	Guyana Defence Force	15,000
66	11/09/2006	Guyana Defence Force	39,200
67	15/09/2006	Ministry of Home Affairs	28,000
68	06/05/2006	Ministry of Foreign Affairs	2,590
69	13/10/2006	Ministry of Culture Youth and Sport	84,375
70	20/10/2006	Ministry of Agriculture	29,390
71	18/10/2006	Ministry of Culture Youth and Sport	9,424
72	16/10/2006	Office of President	12,925
73	16/06/2006	Office of President	10,000
74	16/06/2006	Office of President	20,000
75	20/10/2006	Ministry of Culture Youth and Sport	84,375
76	05/10/2006	Director of Public Prosecutions	8,000
77	09/06/2006	Ministry of Agriculture	219,875
78	10/10/2006	Ministry of Agriculture	195,300
79	24/10/2006	Guyana Elections Commission	56,549
80	08/10/2006	Office of President	15,000
81	20/10/2006	Office of President	3,000
82	06/11/2006	Ministry of Home Affairs	25,000
83	13/11/2006	Ministry of Home Affairs	39,000
84	16/11/2006	Ministry of Home Affairs	8,000
85	16/11/2006	Ministry of Home Affairs	11,000
86	16/11/2006	Ministry of Home Affairs	21,000
87	17/11/2006	Ministry of Home Affairs	4,000
88	06/11/2006	Office of President	7,000
89	17/11/2006	Office of President	28,000
90	10/11/2006	Guyana Defence Force	8,000
91	10/11/2006	Ministry of Home Affairs	2,000
92	21/11/2006	Guyana Defence Force	5,000
93	21/11/2006	Guyana Defence Force	6,000
94	21/11/2006	Guyana Defence Force	2,000
95	21/11/2006	Guyana Defence Force	1,000
96	11/12/2006	Ministry of Culture Youth and Sport	33,675
97	20/12/2006	Ministry of Culture Youth and Sport	4,000
98	20/12/2006	Ministry of Local Government and Regional Development	4,185
		C/F	2,289,148

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		B/F	2,289,148
99	12/12/2006	Ministry of Home Affairs	30,000
100	12/12/2006	Ministry of Home Affairs	71,800
101	20/12/2006	Ministry of Home Affairs	22,500
102	20/12/2006	Ministry of Home Affairs	3,800
103	20/12/2006	Ministry of Home Affairs	1,500
104	20/12/2006	Ministry of Home Affairs	1,500
105	20/12/2006	Ministry of Home Affairs	400
106	09/12/2006	Guyana Defence Force	10,000
107	09/12/2006	Guyana Defence Force	9,000
108	09/12/2006	Guyana Defence Force	16,000
109	21/11/2006	Guyana Defence Force	3,000
110	21/11/2006	Ministry of Public Works and Communications	16,856
111	22/12/2006	Guyana Defence Force	21,000
112	22/12/2006	Guyana Defence Force	4,000
113	20/12/2006	Ministry of Local Government and Regional Development	11,700
114	08/12/2006	Region 1- Public Works	3,654
115	20/12/2006	Ministry of Home Affairs	2,000
116	20/12/2006	Ministry of Home Affairs	2,000
117	09/12/2006	Guyana Defence Force	4,000
118	10/10/2006	Region 4- Demerara/Mahaica	692
119	10/10/2006	Region 4- Demerara/Mahaica	13,495
120	20/09/2006	Ministry of Culture Youth and Sport	1,500
121	15/11/2006	Ministry of Culture Youth and Sport	17,955
122	11/10/2006	Region 1	1,279
123	11/10/2006	Region 1	1,500
124	11/10/2006	Region 1	1,211
125	11/10/2006	Region 1	3,000
126	27/12/2006	Ministry of Culture Youth and Sport	168,834
127	27/12/2006	Ministry of Finance	80,900
128	29/12/2006	Ministry of Amerindian Affairs	1,806
129	29/12/2006	Guyana Defence Force	4,000
130	29/12/2006	Ministry of Public Works and Communications	100,000
131	29/12/2006	Ministry of Public Works and Communications	214,000
132	29/12/2006	Ministry of Housing and Water	300,000
133	30/12/2006	Ministry of Health	43,404
134	29/12/2006	Ministry of Public Works and Communications	43,000
135	29/12/2006	Ministry of Housing	300,000
136	30/12/2006	Ministry of Finance	100,000
137	30/12/2006	Ministry of Health	3,202
138	29/12/2006	Ministry of Agriculture	21,014
		TOTAL PAYMENTS	3,944,650
		SUMMARY	
		Opening Balance - 01 January 2006	1,467,644
		Add: Payments (Drawing Rights) authorised in 2006	3,944,650
		Less: Replenishments in 2006	(3,690,932)
		Balance outstanding at 31 December 2006	1,721,362

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)



STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT  
AS AT 31 DECEMBER 2006

<u>CURRENT ASSETS</u>	Notes	\$'000 2006	\$'000 2006	\$'000 2005	\$'000 2005
Bank	2 & 3		27,772,364		1,796,629
Total Current Assets			<u>27,772,364</u>		<u>1,796,629</u>
 <u>CURRENT LIABILITIES</u>					
Treasury Bills					
91 Days & K Series	4	6,195,825		2,737,725	
182 & 365 Days	3	<u>52,641,238</u>	58,837,063	<u>45,392,517</u>	48,130,242
 <u>Other Liabilities</u>					
Dependents Pension Fund		321,241		573,951	
Sugar Industry Welfare Committee		50,691		50,691	
Sugar Industry Welfare Labour Fund		1,275,903		1,262,485	
Sugar Industry Rehabilitation Fund		62,934		61,325	
Sugar Industry Price Stabilization Fund		12,054		11,719	
Miscellaneous		1,125,005	2,847,828	1,025,214	2,985,385
Total Current Liabilities			<u>61,684,891</u>		<u>51,115,627</u>
NET CURRENT LIABILITIES			<u>33,912,527</u>		<u>49,318,998</u>

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

## Notes to and Forming Part of the Financial Statements

### Note 1: Summary of Significant Accounting Policies

#### 1.1 Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Standards and Principles. The cash basis of accounting convention is followed for determining when a financial transaction is recorded in the Government's records. This means, only when cash is paid or received is a transaction recorded.

The notes to the financial statements form an integral part to understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

#### 1.2 Reporting Entity

The financial statements are for the Government of Guyana. The consolidated financial statements comprise the accounts of Ministries and Departments of Government. They do not include Statutory Bodies and Wholly-owned subsidiaries.

The consolidated financial statements only include those entities that perform their accounting through the IFMAS system. Various Ministries implement projects that are funded directly by donors either via loans or grants and accounted for separately, however, their gross transactions are recorded in the government's accounts via "dummy transactions".

#### 1.3 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount. Interest is credited to revenue as it is received or to expense when it is deducted from the bank account.

#### 1.4 Loans/Advances Receivable

Loans are recognised at the amounts lent. Provision is made for bad loans when collection of the loan or part thereof is judged to be less rather than more likely. Interest, if charged, is credited to revenue as it is received.

#### 1.5 Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as revenue receipts in the current year and not as reductions of current year's expenditures.

## 1.6 Capital Revenue

Capital Revenue comprises mainly of loan, grant and debt relief proceeds. Loan proceeds are not recorded as a liability on the balance sheet but as capital revenue on the Statement of Receipts and Payments.

## 1.7 Monetary Sterilization Account

The purpose of the Monetary Sterilization Account is to remove excess liquidity from the financial system. The vehicle for performing this is government issued 182 and 365 day Treasury Bills. The cost to the government is the interest charge on the redeemed T-bills as they come due. This is a statutory cost charged to internal interest expense. The monetary sterilization liability should be exactly offset by the monetary sterilization bank account, creating a fully funded liability.

## 1.8 Reporting Currency

The reporting currency is Guyana Dollar (GY\$)

## Note 2: 2000 Series Bank Accounts

The 2000 series are a combination of various project, grant, debt relief and balance of payment accounts. These accounts do not form part of the consolidated bank account (#407), however, are government funds.

Bank Acc't #	Description	2006	2005	Net Change
		\$'000	\$'000	
200810	Personal Investment Account	2,548,237	2,548,237	0
200830	Government of Guyana Project Account	25,527,903	25,527,903	0
200840	EEC Food Aid	109,763	109,763	0
200850	EEC Special Account	7,961,393	7,961,393	0
200860	Structural Adjustment	36,628,852	36,628,852	0
200870	Debenture Sinking Fund	233	233	0
200890	Chinese Commodity	3,021,560	3,021,560	0
200900	Accountant General RMBY Loan	267,870	267,870	0
200920	AG-GEC/WARTSILA Agreement	127,138,320	127,138,320	0
200940	Deposits - Guy Cooperative Agri. Dev. Bank	602	602	0
200950	Agricultural Sector Loan	77,293,617	77,293,617	0
200960	DIA	254,523,032	254,528,773	(5,741)
200990	Long Creek Settlement CIDA Project	10,959	10,959	0
201000	UK Programme Aid: GEA	474,481,581	474,481,581	0
201010	UK Programme Aid:Rice	55,421,123	55,421,123	0
201040	CDB/Gov't of Guy ERP Grant	3,428,074	3,428,074	0
201050	Ministry of Agriculture Rehabilitation Project	280,913,668	280,913,668	0
201080	Main Road Rehab Sub-Account 980	137,994	137,994	0
201090	SIMAP Pahse 2 Sub-Account	213,750,000	213,750,000	0
201100	Remedial Maintenance Project-Geo Sewerage	90,000	90,000	0
201110	Infrastructural Dev Fund Account	371,573,494	371,573,494	0
201120	Ministry of Finance/PL480 TIT-95 Account	0	0	0
201160	Ministry of Finance-Agri Sector Prog 965-SF/GY	113	113	0
201180	Japanese-Non Project Grant Aid Deposit	20,000,000	20,000,000	0
201210	EPDS-Buy Back Programme	560,945,969	560,945,969	0
201230	Japanese Agricultural Grant	5,484,130	5,484,130	0
201280	Guyana/USA Economy Support Grant	199,913	199,913	0
201300	030 Stale Dated Cheques	7,262,650	7,262,650	0
201360	Poverty Reduction Support	2,616,862,248	2,616,862,248	0
	<b>TOTAL INACTIVE</b>	<b>5,145,583,298</b>	<b>5,145,589,039</b>	<b>(5,741)</b>
200880	Accountant General	2,203,432,723	2,174,577,900	28,854,823
200970	HIA	3,102,847	3,102,847	0
200980	IDB - Technical Coop Small Projects Swiss Fund	1,062,642	35,153	1,027,489
201130	Ministry of Finance-Financial Sector Reform Program	172,952,751	172,952,751	0
201200	CPF-8th EDF Structural Adjustment Prog-Int. Account	0	0	0
201250	HIPIC Relief - CMCf	1,284,853,090	2,055,764,944	(770,911,854)
201270	Counterpart Fund-Structural Adj. Support Program Int. Account	22,633,874	25,489,266	(2,855,392)
201330	Japanese Non-project grant aid 2001	0	0	0
201340	CARICOM Headquarters Building Project	26,949,017	102,786,029	(75,837,012)
201350	NAO Task Force	0	0	0
201370	Tech. Coop Facility Prog. Estimates No. 1 NAO Task Force	0	2,304,004	(2,304,004)
201380	GOG/IDB Fiscal & Financial Management Programme	1,601,236,251	601,236,251	1,000,000,000
201390	Budgetary Support	5,079,231,089	2,383,879,359	2,695,351,730
201400	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	137,076,561	136,973,159	103,402
201410	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	32,622,801	128,031,631	(95,408,830)
201420	GOG/IBRD Global Fund for Tuberculosis	20,798,649	35,823,649	(15,025,000)
201240	Special Deposit-Accountant General	0	266,306,831	(266,306,831)
201430	OPEC Fund International Development	1,252,336,320	0	1,252,336,320
201440	Multilateral Debt Relief	10,419,294,563	0	10,419,294,563
201450	Japanese Non-Project Grant Aid	8,206,147	0	8,206,147
201460	Environmental Protection Agency	458,642	0	458,642
	<b>TOTAL ACTIVE</b>	<b>22,266,247,967</b>	<b>8,089,263,774</b>	<b>14,176,984,193</b>
	<b>TOTAL (ACTIVE &amp; INACTIVE)</b>	<b>27,411,831,265</b>	<b>13,234,852,813</b>	<b>14,176,978,452</b>

Note 3: Monetary Sterilization Account

The Monetary Sterilization account deficit of \$767.5 million is the difference between the outstanding liability (\$52,641,238,000) and cash held for purpose of retiring the liability (\$51,873,684,000). The difference of \$767.5 million relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$379.3 million for the year 2006 and the remainder of \$388.2 million represents a cumulative balance from years 2005 and prior.

Note 4: 91 Days and K Series Treasury Bills

The liability balance is overstated by \$5.7 billion due to the Government of Guyana not reimbursing the Bank of Guyana for the retirement of Treasury Bills and related discount during 2006 when they were redeemed. This liability was liquidated in 2007.

SCHEDULE OF PUBLIC DEBT  
AS AT 31 DECEMBER 2006

S U M M A R Y S H E E T

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	\$'000	\$'000	\$'000
UNFUNDED	188,035,306	60,863,419	248,898,725
FUNDED	0	4,734,850	4,734,850
SUB TOTAL	----- 188,035,306	----- 65,598,269	----- 253,633,575
SHORT-TERM Treasury Bills (90 days & K Series)	0	450,600	450,600
MEDIUM -TERM Treasury Bills (182 & 365 days)	0	54,798,050	54,798,050
GRAND TOTAL	----- 188,035,306 =====	----- 120,846,919 =====	----- 308,882,225 =====

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

SCHEDULE 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 01.01.06 4	AMOUNT DIS- BURSED DURING 2006 5	DEBT SERVICE COST DUE & PAYABLE IN 2006		DEBT SERVICE COST PAID IN 2006				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.06 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.06 11	TERMS AND CONDITIONS OF LOAN	
							PAYMENT		DEBT RELIEF						
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b					
<b>INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)</b>															
Second Structural Adjustment Credit Loan No. 2168-0 GUA	SDR	57,200	50,908	0	50,908	381	250	86	50,658	295	51,289	0	0	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	2,314	0	2,314	17	12	4	2,302	13	2,331	0	0	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	2,759	0	2,759	21	14	5	2,745	16	2,780	0	0	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	2,136	0	2,136	16	11	3	2,125	13	2,152	0	0	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	2,252	0	2,252	17	11	4	2,241	13	2,269	0	0	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	1,847	0	1,847	14	9	3	1,838	11	1,861	0	0	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	9,900	0	9,900	58	0	0	9,900	58	9,958	0	0	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	1,980	0	1,980	14	8	2	1,972	12	1,994	0	0	Repayments shall be made on 1 June & 1 December. ending 2035-06-01	
Private Sector Development Adjustment Credit No. 2746-2	SDR	2,000	1,980	0	1,980	14	8	2	1,972	12	1,994	0	0	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.	
Private Sector Development Credit No. 2746-3	SDR	1,500	1,485	0	1,485	11	6	2	1,479	9	1,496	0	0	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.	
Private Sector Development Adjustment - Credit No. 2746-4	SDR	1,100	1,089	0	1,089	8	5	2	1,084	6	1,097	0	0	The borrower shall repay in semi-annual installments commencing 2005 and ending 2036.	
Infrastructure Rehabilitation Project - Credit No. 2477 GUA	SDR	19,000	13,512	0	13,512	101	57	20	13,455	81	13,613	0	0	Principal repaid in 60 installments 2 times each year on March 1 & September 1 beginning 2003-09-01. Ending 2033-03-01	
Public Administration Project Credit No. 2480 - 0 GUA	SDR	6,099	5,641	0	5,641	41	46	12	5,595	29	5,682	0	0	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	11,102	(9,020)	21	49	21	39	0	10	70	2,061	627,939	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October and ending 1 April, 2016.	
El Nino Emergency Assistance Credit No. 3139 - O -GUA	SDR	6,800	6,753	0	6,753	51	0	51	6,753	0	6,804	0	0	Principal to be repaid semi-annually commencing 15/2/2009 and ending 25/8/2038.	
C/F													627,939		

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.06 4	AMOUNT DIS- BURSED DURING 2006 5	DEBT SERVICE COST DUE & PAYABLE IN 2006		DEBT SERVICE COST PAID IN 2006				AMOUNT UNPAID AS AT 31.12.06 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.06 11	TERMS AND CONDITIONS OF LOAN	
					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b				
a	b	a	b	a	b	a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
Financial & Private Sector Institutional Development Project Credit No. 3290-O GUA	SDR	3,500	3,389	0	3,389	14	0	13	3,389	1	3,403	0	0	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	253,605	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	2,390	2,342	0	2,342	17	13	4	2,329	13	2,359	0	0	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	57	0	57	1	1	0	56	1	58	0	0	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	11,878	(9,768)	145	62	116	51	29	11	207	1,965	598,690	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	5,944	0	5,944	45	14	10	5,930	35	5,989	0	0	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	703	0	703	4	6	1	697	3	707	0	0	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	6,570	0	6,570	49	30	10	6,540	39	6,619	0	0	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	9,100	69	0	34	9,100	35	9,169	0	0	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	2,126	(60)	0	19	0	10	0	9	19	2,066	629,463	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042
<b>Caribbean Development Bank (CDB)</b>														
Finance Guyana's Economic Recovery Programme Loan No. 7/SFR-GU	USD	42,000	34,300	0	1,400	675	0	0	1,400	675	2,075	32,900	6,674,896	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	7,400 3,036	6,738 146	0 0	234 5	133 3	0 0	0 0	234 5	133 3	367 8	6,504 141	1,319,560 37,715	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.
C/F													10,141,869	

NAME OF CREDITOR/	LOAN	REVISED/ ORIGINAL	AMOUNT UNPAID	AMOUNT DIS-	DEBT SERVICE COST DUE & PAYABLE IN 2006	DEBT SERVICE COST PAID IN 2006			AMOUNT UNPAID	GUYANA DOLLAR
						PAYMENT	DEBT RELIEF	TOTAL		



LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	CURR ENCY 2	AMOUNT OF LOAN 3	AS AT 01.01.06 4	BURSED DURING 2006 5	PRINCIPAL 6		INTEREST 7		PRINCIPAL 8		INTEREST 9		PAYMENT & DEBT RELIEF 9=7+8	AS AT 31.12.06 10 = (4+5+6b)-9	EQUIVALENT 31.12.06 11	TERMS AND CONDITIONS OF LOAN
					a	b	a	b	a	b						
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Second Road Project 10/SFR-GU	USD	11,000	10,702	0	0	214	0	0	0	214	214	10,702	2,171,269		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	8,773	0	0	184	0	0	0	184	184	8,773	1,779,905		Payments shall be paid time per year interest . as charged.	
Poor Rural Co. Support Service Loan No. 13/SFR -GY	USD	5,100	1,993	1,047	0	22	0	0	0	22	22	3,040	616,769		Principal shall be repaid in 80 installments.	
CDB Debt Service to EEC Wisco 6-SFR / R	XEU	600	359	0	19	4	19	4	0	0	23	340	90,944		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	481	0	74	9	74	9	0	0	83	407	82,574		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	88	0	12	1	12	1	0	0	13	76	15,419		This loan shall be repaid 36 equal installments	
Drainage and Irrigation Project 9 SFR - GU	USD	5,050	4,721	210	0	86	0	38	0	48	86	4,931	1,000,423		Repayment shall commence 10 years after first disbursement.	
Third Road Project ( Hard Portion) 2 / OR (Equity R)	USD	9,102	6,010	647	0	503	0	503	0	0	503	6,657	1,350,601		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	7,656	1,255	0	163	0	163	0	0	163	8,911	1,807,903		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 XEU	13,990	2,001 0	2,897 44	0 0	26 0	0 0	0 0	0 0	26 0	26 0	4,898 44	993,728 11,769		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 XEU	14,240	3,643 0	1,555 63	0 0	404 1	0 0	107 0	0 0	297 1	404 1	5,198 63	1,054,593 16,851		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	88	0	88	0	0	88	4,400	892,691		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	269	0	269	0	0	269	4,400	892,691		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	420	263	33	11	33	11	0	0	44	650	131,875		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															23,051,873	

NAME OF CREDITOR/ LOAN IDENTIFICATION/	LOAN CURR	REVISED/ ORIGINAL AMOUNT	AMOUNT UNPAID AS AT	AMOUNT DIS- BURSED	DEBT SERVICE COST DUE & PAYABLE IN 2006	DEBT SERVICE COST PAID IN 2006			TOTAL PAYMENT	AMOUNT UNPAID AS AT	GUYANA DOLLAR EQUIVALENT
						PAYMENT	DEBT RELIEF				

DESCRIPTION OF LOAN 1	ENCY 2	OF LOAN 3	01.01.06 4	DURING 2006 5	DEBT SERVICE COST DUE & PAYABLE IN 2006		DEBT SERVICE COST PAID IN 2006				& DEBT RELIEF 9=7+8	31.12.06 10 = (4+5+6b)-9	31.12.06 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6 a	INTEREST 7 b	PAYMENT		DEBT RELIEF					
					a	b	a	b	a	b				
B/F														
Reconstruction of Sea Defence (2nd Loan) 4/SFR-GUY - SFR- Portion	USD	3,558	1,582	471	0	19	0	0	0	19	19	2,053	416,522	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	1,747	582	0	87	0	16	0	71	87	2,329	472,518	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	1,111	0	37	0	0	0	37	37	1,111	225,405	Repayment shall be in 80 equal or approx. equal consecutive installments commencing 2015.01.01 and ending 2034.10.01
Community Services Enhancement Project - 5/SFR-SFR-GUY (OCR Portion)	USD	10,000	0	2,885	17	23	0	17	17	6	40	2,868	581,872	
Natural Disaster Management 17/SFR-GUY	USD	500	311	189	0	12	0	12	0	0	12	500	101,442	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.
<b>INTER-AMERICAN DEVELOPMENT BANK (IDB)</b>														
Fisheries Development Project Loan No. 390/SF-GY	USD XEU	12,628	222 120	0 0	222 120	9 5	222 120	4 2	0 0	5 3	231 125	0 0	0 0	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	5,247	0	2,751	635	2,751	258	0	377	3,386	2,496	506,399	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	12,281 3,546 3,279 2,189 340	0 0 0 0 0	982 284 262 176 28	241 70 64 46 6	491 142 131 88 14	118 35 31 24 3	491 142 131 88 14	123 35 33 22 3	1,223 354 326 222 34	11,299 3,262 3,017 2,013 312	2,292,391 569,984 806,996 59,341 124,289	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 Principal to be repaid by semi-annual equal install. disbursement of the loan. The revised loan sum is US\$49,476 w.e.f. 8-4-2030. Interest to be paid w.e.f. 8-4-2002. Principal to be paid in 62 installments on 6-5 & 6-11 w.e.f. 92-11-6. Fixed interest to be charged sum has been revised to US\$16,089.
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	545	0	42	11	42	11	0	0	53	503	102,051	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													29,311,083	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.06 4	AMOUNT DIS- BURSED DURING 2006 5	DEBT SERVICE COST DUE & PAYABLE IN 2006		DEBT SERVICE COST PAID IN 2006				AMOUNT UNPAID AS AT 31.12.06 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.06 11	TERMS AND CONDITIONS OF LOAN	
					PRINCIPAL 6 a	INTEREST 7 b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b				

		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
B/F														29,311,083
Drainage of Black Bush Polder Loan No. 559/SF-GY	USD	7,200	1,394	0	108	27	54	13	54	14	135	1,286	260,909	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.
	CAD		73	0	6	2	3	1	3	1	8	67	11,707	
	DKK		2,073	0	160	41	80	20	80	21	201	1,913	68,331	
	XEU		190	0	14	4	7	2	7	2	18	176	47,077	
	JPK		35,715	0	2,747	700	1,373	343	1,374	357	3,447	32,968	56,250	
Food Crop Production Marketing Programme - Loan No. 583/SF - GY	USD	1,600	773	0	53	16	53	16	0	0	69	720	146,077	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	27,900	19,605	0	834	388	417	192	417	196	1,222	18,771	3,808,343	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.
	JPK		60,019	0	2,554	1,189	1,277	588	1,277	601	3,743	57,465	98,047	
	SFR		14	0	1	0	1	0	0	0	1	13	2,152	
	XEU		811	0	34	17	17	8	17	9	51	777	207,834	
Financing for Primary Education Improvement Programme Loan No. 827/SF-GY.	USD	46,400	19,306	0	788	382	360	189	428	193	1,170	18,518	3,757,013	Principal to be repaid semi-annually on 16-03 & 16-09 March 16, 1997 & ending September 16, 2027. Interest and other charges shall be payable semi-annually.
	JPK		465,057	0	18,982	9,206	0	0	18,982	9,206	28,188	446,075	761,093	
	XEU		7,558	0	308	148	0	73	308	75	456	7,250	1,939,250	
	CAD		2,850	0	116	56	0	0	116	56	172	2,734	477,724	
	SEK		19,348	0	790	383	0	0	790	383	1,173	18,558	547,066	
	SFR		3,845	0	157	76	0	0	157	76	233	3,688	610,607	
Supplementary Financing for the Guyana Electricity Corporation Loan No. 853/SF-GY	USD	15,500	11,913	0	468	236	234	117	234	119	704	11,445	2,322,012	Loans to be repaid in 60 semi-annual installments w.e.f 3 mths after the last disbursement. Interest to be paid semi-annually on the outstanding balance w.e.f 4-12-2000.
	GBP		143	0	6	3	3	2	3	1	9	137	54,576	
	SFR		1,214	0	48	25	24	13	24	12	73	1,166	193,050	
Agriculture Sector Hybrid Programme Loan No. 877/SF-GY	USD	22,000	11,475	0	432	228	216	113	216	115	660	11,043	2,240,452	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
	XEU		4,240	0	160	84	80	42	80	42	244	4,080	1,091,330	
	XEU		506	0	19	10	10	5	9	5	29	487	130,264	
	JPK		217,782	0	8,218	4,315	4,109	2,137	4,109	2,178	12,533	209,564	357,558	
Deferred Road Maintenance Loan No. 890/SF-GY	USD	23,400	9,658	0	352	192	176	96	176	96	544	9,306	1,888,042	This loan shall be completely repaid in 60 equal semi-annual installments. Beginning 2003/9/9 and ending
	XEU		9,817	0	356	194	178	97	178	97	550	9,461	2,530,654	
Remedial Maintenance Project for Georgetown Sewerage & Water Supply - Loan No. 909/SF-GY	USD	13,500	8,535	0	300	169	150	84	150	85	469	8,235	1,670,753	This Loan shall be completely repaid in 60 semi-annual installments. The first installment shall be paid 10½ yrs from date of contract the last installment 10 yrs thereafter.
	XEU		1,488	0	52	31	26	15	26	16	83	1,436	384,105	
	SEK		14,636	0	513	290	257	144	256	146	803	14,123	416,328	
	JPK		47,650	0	1,672	944	836	469	836	475	2,616	45,978	78,448	
Social Impact Amelioration Programme Loan No. 912/SF-GY	USD	13,500	7,900	0	276	157	138	77	138	80	433	7,624	1,546,791	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.
	JPK		86,855	0	3,048	1,721	1,524	846	1,524	875	4,769	83,807	142,992	
	XEU		1,432	0	50	28	25	14	25	14	78	1,382	369,661	
	XEU		996	0	35	20	18	10	17	10	55	961	257,051	
	CAD		1,453	0	50	29	25	14	25	15	79	1,403	245,153	
Financial Sector Programme IDB Loan No. 956/SF - GY	USD	38,000	32,000	0	533	482	533	323	0	159	1,015	31,467	6,384,163	This loan shall be repaid in 60 semi-annually equal installments commencing 6 months after the 10 anniversary of the loan.
	XEU		4,621	0	77	70	77	47	0	23	147	4,544	1,215,442	
C/F														65,629,386

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.06 4	AMOUNT DIS- BURSED DURING 2006 5	DEBT SERVICE COST DUE & PAYABLE IN 2006		DEBT SERVICE COST PAID IN 2006				AMOUNT UNPAID AS AT 31.12.06 10 = 9=7+8 (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.06 11	TERMS AND CONDITIONS OF LOAN	
							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL 6	INTEREST	PRINCIPAL 7	INTEREST	PRINCIPAL 8	INTEREST				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		

B/F														65,629,386	
Agriculture Sector Hybrid Loan No. 965/ SF - GY	USD JPK XEU	34,000 682,920 4,698	22,000 0 0	0 0 0	0 0 0	220 6,830 47	0 0 0	109 3,387 23	0 0 0	111 3,443 24	220 6,830 47	22,000 682,920 4,698	4,463,456 1,165,198 1,256,634		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 0 0	0 0 0	34 2	0 0	17 1	0 0	17 1	34 2	3,349 95	679,460 37,845		This loan shall be repaid by the Government 1% in 60 semi-annual installments commencing 2001/02/09 and not later that 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	0 0 0 0 0	113 21 1,035 16 24	0 0 0 0 0	57 10 522 8 12	0 0 0 0 0	56 11 513 8 12	113 21 1,035 16 24	11,379 2,051 103,524 1,644 2,440	2,308,621 358,381 176,633 439,742 403,981		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	450	0	226	0	224	450	45,000	9,129,797		Loan shall be repaid semi-annually in 60 installments.
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD JPK	41,000 23,351 507,901	118 2,560	0 0	0 0	152 5,079	0 0	34 0	0 0	118 5,079	152 5,079	23,469 510,461	4,761,494 870,949		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 8,502 4,192 4,517 2,420	4,059 710 0 0	0 0 0 0	0 0 0 0	101 46 46 24	0 0 0 0	57 25 23 13	0 0 0 0	44 21 23 11	101 46 46 24	12,561 4,902 4,517 2,420	2,548,431 856,549 161,343 647,308		Loan to be repaid in 60 equal semi-annual installments.
Transportation - Loan No. 1042- 1 /SF-GY	USD XEU	20,200 7,202 9,949	0 0	0 0	0 0	72 99	0 0	36 49	0 0	36 50	72 99	7,202 9,949	1,461,173 2,661,186		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	9,465	0	92	0	47	0	45	0	92	9,373	1,901,635		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 15,062 4,642	3,266 468	0 0	0 0	185 51	0 0	185 19	0 0	0 32	185 51	18,328 5,110	3,718,465 1,366,837		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 1,331 1,199	2,008 12	0 0	0 0	137 12	0 0	118 0	0 0	19 12	137 12	3,339 1,211	677,431 323,922		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	886	0	0	8	0	4	0	4	8	886	179,756		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	7,062	6,284	0	125	0	125	0	0	125	13,346	2,707,695		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 15,680 5,041 9,385	1,364 18 519	0 0 0	0 0 0	176 27 45	0 0 0	176 27 45	0 0 0	0 0 0	176 27 45	17,044 5,059 9,904	3,457,961 1,353,195 1,730,572		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 8,061 2,561 39,575	3,803 1,659 423	0 0 0	0 0 0	84 0 0	0 0 0	39 0 0	0 0 0	45 0 0	84 0 0	11,864 4,220 39,998	2,407,020 737,380 68,245		This loan shall be completely by 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25
C/F														120,647,680	

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9				
					a	b	a	b	a	b	(4+5+6)-9			

B/F														120,647,680	
Unserviced Areas Electrification Program Loan No.1103	USD XEU	34,400	3,877 1,565	842 388	0	95 15	0	54 0	0	41 15	95 15	4,719 1,953	957,411 522,394	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	1,064	855	0	49	0	49	0	0	49	1,919	389,335	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	5,112	5,038	0	100	0	100	0	0	100	10,150	2,059,276	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	944 1,499 119	1,349 615 0	0	61 22 2	0	61 22 2	0	0	61 22 2	2,293 2,114 119	465,214 369,389 47,405	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	262	112	0	0	0	0	0	0	0	374	75,879	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	1,122	270	0	0	0	0	0	0	0	1,392	282,415	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	221	17	0	0	0	0	0	0	0	238	48,286	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	923	457	0	63	0	54	0	9	63	1,380	279,980	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	325	404	0	19	0	19	0	0	19	729	147,903	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	6	3,490	0	121	0	121	0	0	121	3,496	709,284	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	133	606	0	26	0	26	0	0	26	739	149,932	The loan shall be repaid semiannual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.	
C/F														127,151,784	

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							PAYMENT		DEBT RELIEF					
					PRINCIPAL 6	INTEREST	PRINCIPAL 7	INTEREST	PRINCIPAL 8	INTEREST				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
B/F													127,151,784	
New Amsterdam Road Project	USD	37,300	21	6,203	0	179	0	172	0	7	179	6,224	1,262,752	Loan shall be repaid semiannual, consecutive equal

Loan No.1554/SF-GY	XEU		0	821	0	0	0	0	0	0	0	821	219,603	installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.
Competitiveness Program Loan No. 1649/SF-GY	USD	800	190	535	0	0	0	0	0	0	0	725	147,091	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	50	345	0	0	0	0	0	0	0	395	80,139	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.
<b>United States Agency for Int. Dev.</b>														
PI 480 for 1999	USD	7,000	1,155	0	48	29	48	29	0	0	77	1,107	224,593	
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	9,922	0	548	153	548	153	0	0	701	9,374	2,507,383	Principal repayment in 60 semi-annual installment on 1 March & 1 Sept. ending 1 March 2030.
Rose Hall Water Supply Project 7.1035	XEU	9,200	6,294	0	629	126	629	126	0	0	755	5,665	1,515,290	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.
<b>INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT</b>														
East Bank Essequibo Development Project 190 OC - GY	SDR	4,844	314	0	314	33	0	0	314	33	347	0	0	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	4,016	685	0	47	0	0	0	47	47	4,701	1,432,286	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	14,429	759	607	758	0	0	607	758	1,365	14,581	2,958,257	Principal repayment shall be made semi-annually commencing 2001/02/16.
OPEC Fund for International Development 1058 H	USD	7,500	0	7,500	0	34	0	0	0	34	34	7,500	1,521,633	Repayment of 40 equal and consecutive semi-annual instalments. Commencing 2011-01-15 and ending 2030-07-15.
<b>Paris Club Creditors Naples Terms</b>														
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	176,944	55,980	0	1,274	1,804	1,274	1,804	0	0	3,078	54,706	11,098,993	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	574	0	574	0	0	0	574	0	574	0	0	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.
C/F													150,119,805	

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9				
B/F														
Transfer of GUYMINE'S Liabilities to Government Bonds	USD GBP	2,685 21	2,685 21	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	2,685 21	544,745 8,366	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5% per annum.

<b>Non- Paris Club Creditors</b>														
CHINA 2nd Economic and Technical Agreement	CNY	20,000	20,000	0	0	0	0	0	0	0	0	20,000	518,786	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.
CHINA 3rd Economic and Technical Agreement	CNY	20,000	19,058	0	0	0	0	0	0	0	0	19,058	494,352	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	518,786	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	242,603	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	657,951	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	0	0	0	0	0	0	0	28,801	747,078	10 installments commencing 2007/01/01 and ending 2012/07/01.
Venezuela Emergency Assistance	USD	15,000	12,500	0	0	0	0	0	0	0	0	12,500	2,536,055	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	1,082	0	0	23	0	0	0	0	0	1,105	224,187	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	23,332	0	0	477	0	0	0	0	0	23,809	1,315,166	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.
Argentina	USD	6,783	11,152	0	0	341	0	0	0	0	0	11,493	2,331,750	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	10,180	52,961	0	0	2,479	0	0	0	0	0	55,440	11,247,910	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	15,000	37,082	0	0	387	0	0	0	0	0	37,469	7,601,875	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	278	0	1	16	1	16	0	0	17	277	56,199	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	622	0	300	0	300	0	0	0	300	322	65,329	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	91	3,040	0	14	0	14	0	0	14	3,131	837,489	Interest starts accruing on the 23/04/20004. Principal repayment starts on 23rd April, 2015. Final due date 23 April 2032.
C/F													180,068,432	

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL 6 a	INTEREST b	PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INTEREST b				
B/F														
<b>Export Import Bank of China</b>														
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	CNY	270,000	76,630	76,969	0	3,119	0	3,119	0	0	3,119	153,599	3,984,253	Maturity period will be 240 months. Grace period 60 months and repayments 180 months will there be any disbursements. Ending January 26 2035

<b>Exim Bank of India</b>															
Construction of Cricket Stadium	USD	19,000	12,009	6,991	0	103	0	103	0	0	103	19,000	3,854,803	40 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2029. Interest rate 1,75 % 5 years grace period.	
Construction of Traffic Lights	USD	2,100	0	630	0	0	0	0	0	0	0	630	127,817	Repayment of 30 installments to be paid 2 times each year on 14 January and 14 July commencing 2012-01-14 and ending 2060-07-14	
<b>GRAND TOTAL</b>													<b>188,035,306</b>		



ANALYSIS OF PUBLIC DEBT  
BY CURENCIES AS AT 31 DECEMBER 2006

NO.	DESCRIPTION	RATE AT 31-12-06	NO. OF UNITS OF CURRENCY	G\$ '000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	202.88438	697,999	141,613,094
2	JAPANESE YEN (JPK)	1.70620	2,212,760	3,775,411
3	POUND STERLING (GBP)	398.36348	1,293	515,084
4	SPECIAL DRAWING RIGHTS (SDR)	304.67695	10,793	3,288,378
5	CANADIAN DOLLAR (CAD)	174.73463	30,657	5,356,840
6	EUROPEAN CURRENCY UNITS (XEU)	267.48277	85,194	22,787,927
7	YUAN RENMINBIS (CNY)	25.93932	266,823	6,921,207
8	UAE DIRHAMS (AED)	55.23820	23,809	1,315,166
9	SWEDISH KRONA (SEK)	29.47873	34,694	1,022,735
10	DANISH KRONES (DKK)	35.71971	6,430	229,678
11	SWISS FRANCS (SFR)	165.56584	7,307	1,209,790
	GRAND TOTAL			188,035,310

SCHEDULE OF PUBLIC DEBT  
EQUATED ANNUITY DEBENTURES

DESCRIPTION 1	AUTHORITY 2	DATE OF FIRST INSTAL- MENT 3	DATE OF FINAL INSTAL- MENT 4	DUE DATE OF INSTAL- MENT 5	AMOUNT OF LOAN 31-12-05 6	LOAN MADE IN 2006 7	AMOUNT OF LOAN 31-12-06 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-05 9	AMOUNT RE-PAID IN 2006 10	AMOUNT RE-PAID AT 31-12-06 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-05 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-06 (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

SCHEDULE OF PUBLIC DEBT  
NON INTEREST BEARING DEBENTURE 2006

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2006 (3)	AMOUNT OF LOAN AT 31-12-06 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-05 (5)	AMOUNT REPAID IN 2006 (6)	AMOUNT REPAID AT 31-12-06 (7)=(5)+(6)	AMOUNT OUT- STANDING 31-12-05 (8)=(2)-(5)	AMOUNT OUT- STANDING 31-12-06 (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
<b>TOTAL</b>	<b>49,044,792</b>	<b>0</b>	<b>49,044,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,044,792</b>	<b>49,044,792</b>

SCHEDULE OF PUBLIC DEBT  
INTERNAL - UNFUNDED  
VARIABLE INTEREST RATES DEBENTURES

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 31-12-05 4	LOAN MADE IN 2006 5	AMOUNT OF LOAN 31-12-06 (6)=(4)+(5)	AMOUNT REPAID AT 31-12-05 7	AMOUNT REPAID IN 2006 8	AMOUNT REPAID AT 31-12-06 (9)=(7)+(8)	AMOUNT OUT- STANDING AT 31-12-05 (10)=(4)-(7)	AMOUNT OUT- STANDING AT 31-12-06 (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

SCHEDULE 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 31-12-05 5	LOAN MADE IN 2006 6	AMOUNT OF LOAN 31-12-05 (7)=(5)+(6) 7	AMOUNT RE-PAID AT 31-12-05 8	AMOUNT RE-PAID IN 2006 9	AMOUNT RE-PAID AT 31-12-06 (10)=(8)+(9) 10	AMOUNT OUT- STANDING AT 31-12-05 (11)=(5)-(8) 11	AMOUNT OUT- STANDING AT 31-12-06 (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	11/2/2025	4,000	4,000	0	4,000	510	170	680	3,490	3,320	673,576
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	5,250 0	5,250 0	20,089 3,928	14,839 3,928	3,010,601 1,050,672
TOTAL												4,734,850

SCHEDULE OF PUBLIC DEBT  
TREASURY BILLS OUTSTANDING FOR 2006

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 Days</u>	G\$ '000	G\$ '000
22/12/06	563	Treasury Bill issued in 2006	1,039	1,050
		Sub-total	----- 1,039	----- 1,050
22/12/06	K75	Treasury Bill issued in 2006	444,457	449,550
		Sub-total	----- 444,457	----- 449,550
		TOTAL		=====
				450,600
		<u>182 - 365 Days</u>		
182	15/09/06	Treasury Bill # A184	1,517,719	1,550,000
	24/11/06	Treasury Bill # A185	3,916,628	4,000,000
	08/12/06	Treasury Bill # A186	251,301	256,650
	15/12/06	Treasury Bill # A187	55,812	57,000
		Sub-total	----- 5,741,460	----- 5,863,650
365	13/01/06	Treasury Bill # B 249	2,875,075	3,000,000
	20/01/06	Treasury Bill # B 250	1,439,049	1,500,000
	03/02/06	Treasury Bill # B 251	3,838,428	4,000,000
	17/02/06	Treasury Bill # B 252	1,919,371	2,000,000
	24/02/06	Treasury Bill # B 253	3,353,546	3,500,000
	10/03/06	Treasury Bill # B 254	2,877,346	3,000,000
	17/03/06	Treasury Bill # B 255	1,435,680	1,500,000
	21/04/06	Treasury Bill # B 256	3,830,844	4,000,000
	28/04/06	Treasury Bill # B 257	1,899,973	1,983,850
	12/05/06	Treasury Bill # B 258	1,167,030	1,218,550
	25/05/06	Treasury Bill # B 259	587,631	613,650
	02/06/06	Treasury Bill # B 260	680,604	710,650
	16/06/06	Treasury Bill # B 261	1,918,618	2,000,000
	16/06/06	Treasury Bill # B 261	100,728	105,000
	16/06/06	Treasury Bill # B 262	2,397,558	2,500,000
	23/06/06	Treasury Bill # B 263	3,834,374	4,000,000
	11/8/2006	Treasury Bill # B 264	4,117,650	4,300,000
	30/08/06	Treasury Bill # B 265	2,394,938	2,500,000
	13/10/06	Treasury Bill # B 266	4,313,262	4,500,000
	17/11/06	Treasury Bill # B 267	1,918,069	2,002,700
			----- 46,899,774	----- 48,934,400
		Grand Total	----- 52,641,234	----- 54,798,050
			=====	=====

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS  
AS AT 31 DECEMBER 2006

DESCRIPTION	AMOUNT OF LOAN (1)	AMOUNT OUTSTANDING AT 1.1.2006 (2)	LOANS MADE DURING 2006 (3)	TOTAL (2)+(3)=(4)	AMOUNT REPAID DURING 2006 (5)	AMOUNT WRITTEN OFF DURING 2006 (6)	TOTAL (5)+(6)=(7)	BALANCE OUTSTANDING AT 31.12.2006 (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	75	75	-	75	-	-	-	75
Ham and Bacon Factory	25	25	-	25	-	-	-	25
Milk Pasteurization Plant	20	20	-	20	-	-	-	20
Guyana Rice Corporation	2,927	2,927	-	2,927	-	-	-	2,927
Guyana Airways Corporation	438,930	438,930	-	438,930	-	-	-	438,930
Guyana Mortgage Finance Bank for								
Guyana Credit Corporation	16,013	12,839	-	12,839	-	-	-	12,839
Guyana Electricity Corporation	9,901	9,901	-	9,901	-	-	-	9,901
Guyana Development Corporation	70	70	-	70	-	-	-	70
Guyana Farmers Development Corp. Ltd.	185	185	-	185	-	-	-	185
Linmine	5,665,853	5,665,853	-	5,665,853	-	-	-	5,665,853
Mards Rice Milling Company Limited	500,000	500,000	-	500,000	-	-	-	500,000
Guyana Broadcasting Corporation	15,000	15,000	-	15,000	-	-	-	15,000
TOTAL	6,650,864	6,647,125	0	6,647,125	0	0	0	6,647,125

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

FINANCIAL REPORT OF THE DEPOSIT FUND  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006

Type of Deposit	Amount 2006	Amount 2005
	\$'000	\$'000
Dependents Pension Fund	321,241	573,951
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Welfare Labour Fund	1,275,903	1,262,485
Sugar Industry Rehabilitation Fund	62,934	61,325
Sugar Industry Price Stabilization Fund	12,054	11,719
Miscellaneous	1,125,005	1,025,214
<b>Total</b>	<b>2,847,828</b>	<b>2,985,385</b>

Type of Advance	Amount 2006	Amount 2005
	\$'000	\$'000
Personal	134,710	4,294
Auto Advance	118,248	113,740
Guyana Gold Board	3,112,423	1,527,749
Imprest & Cash on Hand	1,188,043	983,454
Deposit Fund Advance Warrants	225,767	125,167
Crown Agents	178,880	152,238
Statutory and Other Bodies	1,554,456	1,554,456
<b>Total</b>	<b>6,512,527</b>	<b>4,461,098</b>

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)



SCHEDULE OF GOVERNMENT GUARANTEES  
AS AT 31 DECEMBER 2006

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2006
		G\$' 000
Guyana Transport Services Ltd.	Bank of India	45,852
Guyana Telecommunications Corporation	ITT World Comm. Inc.	139,787
Guyana National Co-operative Bank	Bulgaria	393,799
TOTAL		----- 579,438 =====

HON. DR. A. SINGH  
MINISTER OF FINANCE

MR. H. AUTAR  
ACCOUNTANT GENERAL (ag.)

**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 011 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,109,961	-6,730	133,059	1,236,290	0	1,236,290	1,242,203	1,223,763	12,527	18,440
6111	Administrative	13,818	-1,547	-	12,271	-	12,271	12,271	11,663	608	608
6113	Other Technical & Craft Skill	5,295	-1,156	-	4,139	-	4,139	4,139	3,969	170	170
6114	Clerical & Office Support	13,479	-2,183	-	11,296	-	11,296	11,296	10,894	402	402
6115	Semi-Skilled Operatives & Unskilled	9,336	355	-	9,691	-	9,691	9,691	9,247	444	444
6116	Contracted Employees	17,301	3,093	-	20,394	-	20,394	20,315	19,848	546	467
6117	Temporary Employees	514	317	-	831	-	831	559	552	279	7
6131	Other Direct Labour Costs	8,784	-	-	8,784	-	8,784	7,504	7,459	1,325	44
6133	Benefits & Allowances	7,687	-818	-	6,869	-	6,869	6,786	6,739	130	47
6134	National Insurance	2,798	-	-	2,798	-	2,798	2,436	2,436	362	0
6221	Drugs & Medical Supplies	167	-	-	167	-	167	167	110	57	57
6222	Field Material & Supplies	165	-141	-	24	-	24	14	14	10	0
6223	Office Materials & Supplies	4,410	-	3,000	7,410	-	7,410	7,410	7,191	219	219
6224	Print & Non-Print Materials	2,045	-1,400	-	645	-	645	645	537	108	108
6231	Fuel & Lubricants	16,329	6,000	8,000	30,329	-	30,329	38,329	30,329	0	8,000
6241	Rental of Buildings	5,004	336	-	5,340	-	5,340	5,340	5,340	0	0
6242	Maintenance of Buildings	18,460	1,500	-	19,960	-	19,960	19,960	19,928	32	32
6243	Janitorial & Cleaning Support	1,957	-	-	1,957	-	1,957	1,957	1,915	42	42
6255	Maintenance of Other Infrastructure	356	-356	-	0	-	0	0	0	0	0
6261	Local Travel & Subsistence	1,100	120	-	1,220	-	1,220	1,220	1,207	13	13
6263	Postage Telex & Cablegrams	1,715	-	-	1,715	-	1,715	1,715	1,452	263	263
6264	Vehicle Spares & Service	16,000	-	-	16,000	-	16,000	16,000	15,982	18	18
6271	Telephone Charges	21,189	-	-	21,189	-	21,189	21,189	21,189	0	0
6272	Electricity Charges	66,688	-	-	66,688	-	66,688	66,688	66,688	0	0
6273	Water Charges	3,000	2,158	-	5,158	-	5,158	5,158	5,157	1	1
6281	Security Services	4,596	-	-	4,596	-	4,596	4,596	4,429	167	167
6282	Equipment Maintenance	4,200	-	-	4,200	-	4,200	4,200	4,035	165	165
6283	Cleaning & Extermination Services	8,202	1,771	-	9,973	-	9,973	9,973	9,969	4	4
6284	Other	81,428	-12,927	-	68,501	-	68,501	68,501	68,390	111	111
6293	Refreshment and Meals	2,611	-	-	2,611	-	2,611	2,611	2,557	54	54
6294	Other	13,255	-	-	13,255	-	13,255	13,255	13,254	1	1
6302	Training (including Scholarships)	123,906	-	102,059	225,965	-	225,965	225,965	225,420	545	545
6321	Subsidies & Contributions to Local Orgs	634,166	-1,851	20,000	652,315	-	652,315	652,315	645,865	6,450	6,450

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>209,834</b>	<b>6,730</b>	<b>51,500</b>	<b>268,064</b>	<b>0</b>	<b>268,064</b>	<b>265,114</b>	<b>260,413</b>	<b>7,651</b>	<b>4,701</b>
6111	Administrative	2,710	135	-	2,845	-	2,845	2,845	2,845	0	0
6113	Other Technical & Craft Skill	351	8	-	359	-	359	359	359	0	0
6114	Clerical & Office Support	897	15	-	912	-	912	912	912	0	0
6115	Semi-Skilled Operatives & Unskilled	1,355	-145	-	1,210	-	1,210	1,208	1,208	2	0
6116	Contracted Employees	78,863	1,940	-	80,803	-	80,803	80,803	80,748	55	55
6117	Temporary Employees	12,800	-	-	12,800	-	12,800	12,800	11,935	865	865
6131	Other Direct Labour Costs	183	-15	-	168	-	168	122	121	47	1
6133	Benefits & Allowances	574	2	-	576	-	576	574	574	2	0
6134	National Insurance	204	-	-	204	-	204	204	204	0	0
6222	Field Material & Supplies	165	-	-	165	-	165	165	45	120	120
6223	Office Materials & Supplies	3,465	-	-	3,465	-	3,465	3,465	3,434	31	31
6224	Print & Non-Print Material	1,312	-	-	1,312	-	1,312	1,312	742	570	570
6243	Janitorial & Cleaning Supplies	368	-	-	368	-	368	368	327	41	41
6261	Local Travel & Subsistence	7,462	-	-	7,462	-	7,462	7,462	7,267	195	195
6263	Postage Telex & Cablegram	105	-	-	105	-	105	105	98	7	7
6265	Other Transport Travel & Post	5,286	-	5,000	10,286	-	10,286	7,385	4,974	5,312	2,412
6281	Security Services	9,624	-	7,000	16,624	-	16,624	16,624	16,517	107	107
6282	Equipment Maintenance	2,324	-	-	2,324	-	2,324	2,324	2,225	99	99
6283	Cleaning & Extermination Services	111	-	-	111	-	111	111	104	7	7
6284	Other	7,577	-	-	7,577	-	7,577	7,577	7,553	24	24
6291	National & Other Events	56,790	-	20,000	76,790	-	76,790	76,790	76,790	0	0
6293	Refreshment and Meals	5,550	-	2,500	8,050	-	8,050	8,050	7,899	151	151
6294	Other	11,758	4,790	17,000	33,548	-	33,548	33,548	33,534	14	14

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>41,788</b>	<b>0</b>	<b>0</b>	<b>41,788</b>	<b>0</b>	<b>41,788</b>	<b>41,734</b>	<b>40,571</b>	<b>1,217</b>	<b>1,163</b>
6111	Administrative	669	-176	-	493	-	493	482	482	11	0
6113	Other Technical & Craft Skilled	83	120	-	203	-	203	203	203	0	0
6114	Clerical & Office Support	334	-58	-	276	-	276	234	234	42	0
6115	Semi-Skilled Operatives & Unskilled	965	56	-	1,021	-	1,021	1,020	1,020	1	0
6116	Contracted Employees	7,515	730	-	8,245	-	8,245	8,245	8,132	113	113
6131	Other Direct Labour Costs	167	-	-	167	-	167	167	105	62	62
6133	Benefits & Allowances	76	-	-	76	-	76	76	4	72	72
6134	National Insurance	114	58	-	172	-	172	172	145	27	27
6221	Drugs & Medical Supplies	30	-	-	30	-	30	30	29	1	1
6222	Field Material & Supplies	28	-	-	28	-	28	28	25	3	3
6223	Office Materials & Supplies	373	-	-	373	-	373	373	372	1	1
6224	Print & Non-Print Material	120	65	-	185	-	185	185	182	3	3
6231	Fuel and Lubricants	370	150	-	520	-	520	520	513	7	7
6242	Maintenance of Buildings	1,200	-	-	1,200	-	1,200	1,200	1,103	97	97
6243	Janitorial & Cleaning Supplies	195	-	-	195	-	195	195	189	6	6
6255	Maintenance of Other Infrastructure	200	-	-	200	-	200	200	199	1	1
6261	Local Travel & Subsistence	654	150	-	804	-	804	804	687	117	117
6263	Postage Telex & Cablegram	18	-	-	18	-	18	18	16	2	2
6264	Vehicle Spares & Maintenance	757	-	-	757	-	757	757	737	20	20
6265	Other Transport Travel & Post	1,887	1,971	-	3,858	-	3,858	3,858	3,822	36	36
6271	Telephone Charges	468	-	-	468	-	468	468	467	1	1
6272	Electricity Charges	2,087	-	-	2,087	-	2,087	2,087	2,072	15	15
6273	Water Charges	247	-	-	247	-	247	247	247	0	0
6281	Security Services	2,520	-823	-	1,697	-	1,697	1,697	1,657	40	40
6282	Equipment Maintenance	215	-	-	215	-	215	215	172	43	43
6283	Cleaning & Extermination Services	201	-	-	201	-	201	201	199	2	2
6284	Other	788	-	-	788	-	788	788	787	1	1
6291	National & Other Events	1,300	-730	-	570	-	570	570	559	11	11
6292	Dietary	1,975	-	-	1,975	-	1,975	1,975	1,866	109	109
6293	Refreshment and Meals	306	-	-	306	-	306	306	262	44	44
6294	Other	200	-	-	200	-	200	200	165	35	35
6302	Training (including Scholarships)	15,056	-1,513	-	13,543	-	13,543	13,543	13,280	263	263
6321	Subsidies & Contributions to Local Orgs	670	-	-	670	-	670	670	640	30	30

DR. N. K. GOPAUL  
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 014 - PUBLIC POLICY & PLANNING  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
	<b>TOTAL APPROPRIATION EXPENDITURE</b>	190	0	0	190	0	190	0	0	190	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		94,220	0	0	94,220	0	94,220	89,224	88,200	6,020	1,025
6111	Administrative	1,262	-1,001	-	261	-	261	261	261	0	0
6114	Clerical & Office Support	2,260	-235	-	2,025	-	2,025	2,025	2,025	0	0
6115	Semi-Skilled Operatives & Unskilled	2,507	-	-	2,507	-	2,507	2,507	2,507	0	0
6116	Contracted Employees	7,952	1,246	-	9,198	-	9,198	9,198	9,198	0	0
6131	Other Direct Labour Costs	786	30	-	816	-	816	816	816	0	0
6133	Benefits & Allowances	417	50	-	467	-	467	466	466	1	0
6134	National Insurance	444	-90	-	354	-	354	354	354	0	0
6221	Drugs & Medical Supplies	38	-	-	38	-	38	21	15	23	6
6222	Field Material & Supplies	53	-	-	53	-	53	53	34	19	19
6223	Office Materials & Supplies	1,450	-	-	1,450	-	1,450	1,064	1,022	428	42
6224	Print & Non-Print Material	1,250	-	-	1,250	-	1,250	1,188	1,185	65	3
6231	Fuel and Lubricants	2,860	1,750	-	4,610	-	4,610	4,365	4,353	257	11
6242	Maintenance of Buildings	1,680	-	-	1,680	-	1,680	1,677	1,605	75	72
6243	Janitorial & Cleaning Supplies	357	-	-	357	-	357	357	357	0	0
6255	Maintenance of Other Infrastructure	1,020	-	-	1,020	-	1,020	950	950	70	0
6261	Local Travel & Subsistence	3,810	-250	-	3,560	-	3,560	3,426	3,372	188	53
6263	Postage Telex & Cablegram	36	50	-	86	-	86	86	84	2	2
6264	Vehicle Spares & Maintenance	4,290	-1,500	-	2,790	-	2,790	2,790	2,723	67	67
6265	Other Transport Travel & Post	3,760	-50	-	3,710	-	3,710	2,580	2,280	1,430	300
6271	Telephone Charges	2,512	-	-	2,512	-	2,512	2,095	2,083	429	12
6272	Electricity Charges	5,880	-582	-	5,298	-	5,298	3,937	3,733	1,564	204
6273	Water Charges	108	582	-	690	-	690	690	690	0	0
6282	Equipment Maintenance	1,386	-	-	1,386	-	1,386	1,035	1,034	352	1
6283	Cleaning & Extermination Services	420	-	-	420	-	420	413	341	79	73
6284	Other	2,846	-	-	2,846	-	2,846	2,667	2,616	230	50
6291	National & Other Events	4,000	-	-	4,000	-	4,000	3,904	3,903	97	0
6293	Refreshment and Meals	2,336	-	-	2,336	-	2,336	1,800	1,691	645	109
6321	Subsidies & Contributions to Local Orgs	38,500	-	-	38,500	-	38,500	38,500	38,500	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		9,469,953	0	990,285	10,460,238	180,900	10,641,138	10,466,189	10,451,598	189,540	14,591
6111	Administrative	7,349	-2,290	-	5,059	-	5,059	5,059	4,788	271	271
6113	Other Technical & Craft Skill	5,799	1,890	-	7,689	-	7,689	7,689	7,648	41	41
6114	Clerical & Office Support	13,097	-	-	13,097	-	13,097	13,097	13,097	0	0
6115	Semi-Skilled Operatives & Unskilled	6,013	-330	-	5,683	-	5,683	5,683	5,376	307	307
6116	Contracted Employees	32,854	-	-	32,854	-	32,854	32,854	32,034	820	820
6117	Temporary Employees	535	-	-	535	-	535	535	318	217	217
6131	Other Direct Labour Costs	3,124	-60	-	3,064	-	3,064	3,064	2,939	125	125
6133	Benefits & Allowances	1,956	460	-	2,416	-	2,416	2,416	2,391	25	25
6134	National Insurance	2,542	330	-	2,872	-	2,872	2,872	2,862	10	10
6141	Revision of Wages & Salaries	1,961,169	-	-	1,961,169	-	1,961,169	1,828,843	1,828,475	132,694	368
6221	Drugs & Medical Supplies	80	-	-	80	-	80	80	54	26	26
6222	Field Material & Supplies	65	-	-	65	-	65	120	61	4	59
6223	Office Materials & Supplies	12,317	-	-	12,317	-	12,317	12,317	12,310	7	7
6224	Print & Non-Print Material	5,789	-	-	5,789	-	5,789	5,789	3,221	2,568	2,568
6231	Fuel and Lubricants	5,000	950	-	5,950	-	5,950	5,950	5,490	460	460
6242	Maintenance of Buildings	9,900	4,770	-	14,670	-	14,670	14,670	14,460	210	210
6243	Janitorial & Cleaning Support	1,685	-	-	1,685	-	1,685	1,685	1,684	1	1
6255	Maintenance of Other Infrastructure	1,880	1,347	-	3,227	-	3,227	3,227	3,212	15	15
6261	Local Travel & Subsistence	2,525	-	-	2,525	-	2,525	2,245	2,042	483	203
6263	Postage Telex & Cablegram	750	250	-	1,000	-	1,000	1,000	949	51	51
6264	Vehicle Spares & Maintenance	3,500	-	-	3,500	-	3,500	3,500	3,496	4	4
6271	Telephone Charges	6,400	2,780	-	9,180	-	9,180	9,180	9,139	41	41
6272	Electricity Charges	2,428,288	-	-	2,428,288	-	2,428,288	2,428,288	2,427,614	674	674
6273	Water Charges	335,705	-	-	335,705	-	335,705	335,000	335,000	705	0
6281	Security Services	15,069	680	-	15,749	-	15,749	15,749	15,701	48	48
6282	Equipment Maintenance	6,382	1,010	-	7,392	-	7,392	7,392	7,298	94	94
6283	Cleaning & Extermination Services	1,200	-	-	1,200	-	1,200	1,200	492	708	708
6284	Other	42,900	-	-	42,900	-	42,900	18,082	13,533	29,367	4,549
6291	National & Other Events	113	-	-	113	-	113	113	49	64	64
6293	Refreshment and Meals	2,100	1,050	-	3,150	-	3,150	3,150	2,878	272	272
6294	Other	3,240	2,900	-	6,140	-	6,140	6,140	5,615	525	525
6302	Training (including Scholarships)	2,200	-	-	2,200	-	2,200	2,200	1,003	1,197	1,197
6311	Rates and Taxes	320,626	-	-	320,626	100,000	420,626	420,436	420,436	190	0
6321	Subsidies & Contributions to Local Orgs	4,205,675	-	990,285	5,195,960	80,900	5,276,860	5,260,528	5,260,513	16,347	16
6322	Subsidies & Contributions to International Orgs	22,126	-15,737	-	6,389	-	6,389	6,036	5,420	969	616

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,764,472	0	377,834	2,142,306	0	2,142,306	2,114,864	2,088,781	53,525	26,084
6111	Administrative	31,693	-800	-	30,893	-	30,893	37,621	28,288	2,605	9,333
6113	Other Technical & Craft Skill	7,000	-	-	7,000	-	7,000	6,182	6,182	818	0
6114	Clerical & Office Support	16,671	6,300	-	22,971	-	22,971	22,971	22,955	16	16
6116	Contracted Employees	11,546	-	-	11,546	-	11,546	11,546	8,713	2,833	2,833
6117	Temporary Employees	15,355	-5,500	-	9,855	-	9,855	9,207	9,207	648	0
6131	Other Direct Labour Costs	6,485	-300	-	6,185	-	6,185	5,170	5,170	1,015	0
6133	Benefits & Allowances	6,340	-	-	6,340	-	6,340	6,000	5,819	521	181
6134	National Insurance	3,712	300	-	4,012	-	4,012	3,955	3,955	57	0
6221	Drugs & Medical Supplies	417	-	-	417	-	417	417	417	0	0
6223	Office Materials & Supplies	8,973	-	-	8,973	-	8,973	8,973	8,973	0	0
6224	Print & Non-Print Material	45,258	-800	-	44,458	-	44,458	44,458	44,455	3	3
6231	Fuel and Lubricants	1,580	800	-	2,380	-	2,380	2,380	2,380	0	0
6243	Janitorial & Cleaning Support	1,910	-	-	1,910	-	1,910	1,910	1,909	1	1
6261	Local Travel & Subsistence	19,900	9,000	-	28,900	-	28,900	28,900	28,886	14	14
6262	Overseas Conferences & Official Visits	206,000	-	-	206,000	-	206,000	193,710	180,103	25,897	13,607
6264	Vehicle Spares & Maintenance	1,900	-	-	1,900	-	1,900	1,900	1,898	2	2
6282	Equipment Maintenance	22,500	-	-	22,500	-	22,500	22,500	22,486	14	14
6284	Other	16,454	-5,700	-	10,754	-	10,754	10,696	10,696	58	0
6291	National & Other Events	617	-	-	617	-	617	617	616	1	1
6293	Refreshment and Meals	470	-	-	470	-	470	470	467	3	3
6294	Other	97,500	-	377,834	475,334	-	475,334	470,825	470,818	4,516	7
6302	Training (including Scholarships)	5,000	-3,300	-	1,700	-	1,700	1,700	1,633	67	67
6331	Refunds of Revenues	19,688	-	-	19,688	-	19,688	5,252	5,252	14,436	0
6341	Non-Pensionable Employees	127,330	-	-	127,330	-	127,330	127,330	127,330	0	0
6342	Pension Increases	1,090,173	-	-	1,090,173	-	1,090,173	1,090,173	1,090,173	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		577,031	3,508	0	580,539	0	580,539	559,644	558,062	22,477	1,582
6111	Administrative	24,247	4,089	-	28,336	-	28,336	28,336	28,336	0	0
6114	Clerical & Office Support	14,473	-1,158	-	13,315	-	13,315	13,315	13,315	0	0
6115	Semi-Skilled Operatives & Unskilled	4,391	-1,193	-	3,198	-	3,198	3,198	3,198	0	0
6116	Contracted Employees	13,959	1,169	-	15,128	-	15,128	15,128	15,128	0	0
6117	Temporary Employees	1,471	338	-	1,809	-	1,809	1,809	1,809	0	0
6131	Other Direct Labour Costs	3,804	-	-	3,804	-	3,804	3,804	3,804	0	0
6133	Benefits & Allowances	4,694	263	-	4,957	-	4,957	4,957	4,870	87	87
6134	National Insurance	3,281	-	-	3,281	-	3,281	3,281	3,281	0	0
6223	Office Materials & Supplies	11,247	-	-	11,247	-	11,247	11,247	11,247	0	0
6224	Print & Non-Print Material	6,750	-5,000	-	1,750	-	1,750	1,750	1,746	4	4
6231	Fuel and Lubricants	2,050	500	-	2,550	-	2,550	2,550	2,503	47	47
6241	Rental of Buildings	3,548	-	-	3,548	-	3,548	1,000	817	2,731	183
6242	Maintenance of Buildings	4,561	1,953	-	6,514	-	6,514	6,514	6,492	22	22
6243	Janitorial & Cleaning Supplies	925	-	-	925	-	925	925	922	3	3
6261	Local Travel & Subsistence	48,841	-14,853	-	33,988	-	33,988	20,183	20,113	13,875	70
6263	Postage Telex & Cablegram	6,250	-1,306	-	4,944	-	4,944	4,226	3,945	999	281
6264	Vehicle Spares & Maintenance	2,400	400	-	2,800	-	2,800	2,800	2,795	5	5
6271	Telephone Charges	11,836	-	-	11,836	-	11,836	9,017	9,017	2,819	0
6272	Electricity Charges	16,300	-5,000	-	11,300	-	11,300	11,294	11,291	9	3
6273	Water Charges	3,000	-	-	3,000	-	3,000	2,000	1,995	1,005	5
6281	Security Services	7,225	166	-	7,391	-	7,391	7,391	7,390	1	1
6282	Equipment Maintenance	3,870	2,220	-	6,090	-	6,090	6,090	6,090	0	0
6283	Cleaning & Extermination Services	750	560	-	1,310	-	1,310	1,310	1,257	53	53
6284	Other	126	200	-	326	-	326	326	323	3	3
6291	National & Other Events	1,020	400	-	1,420	-	1,420	1,420	1,417	3	3
6293	Refreshment and Meals	3,550	760	-	4,310	-	4,310	4,310	3,502	808	808
6294	Other	35,000	19,000	-	54,000	-	54,000	54,000	53,998	2	2
6322	Subsidies & Contributions to International Orgs	337,462	-	-	337,462	-	337,462	337,462	337,462	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,290,752	-3,508	0	1,287,244	0	1,287,244	1,287,244	1,285,771	1,473	1,473
6111	Administrative	12,417	3,247	-	15,664	-	15,664	15,664	15,638	26	26
6113	Other Technical & Craft Skill	83,925	1,412	-	85,337	-	85,337	85,337	85,334	3	3
6114	Clerical & Office Support	104,684	2,873	-	107,557	-	107,557	107,557	106,146	1,411	1,411
6115	Semi-Skilled Operatives & Unskilled	52,900	-2,651	-	50,249	-	50,249	50,249	50,249	0	0
6116	Contracted Employees	251,134	-	-	251,134	-	251,134	251,134	251,134	0	0
6117	Temporary Employees	6,701	3,568	-	10,269	-	10,269	10,269	10,268	1	1
6131	Other Direct Labour Costs	24,698	-	-	24,698	-	24,698	24,698	24,685	13	13
6133	Benefits & Allowances	200,027	-11,957	-	188,070	-	188,070	188,070	188,070	0	0
6134	National Insurance	1,438	-	-	1,438	-	1,438	1,438	1,418	20	20
6223	Office Materials & Supplies	7,039	200	-	7,239	-	7,239	7,239	7,239	0	0
6224	Print & Non-Print Material	3,761	279	-	4,040	-	4,040	4,040	4,040	0	0
6231	Fuel and Lubricants	16,588	4,100	-	20,688	-	20,688	20,688	20,688	0	0
6241	Rental of Buildings	331,003	7,025	-	338,028	-	338,028	338,028	338,028	0	0
6242	Maintenance of Buildings	18,030	-671	-	17,359	-	17,359	17,359	17,359	0	0
6243	Janitorial & Cleaning Supplies	3,305	400	-	3,705	-	3,705	3,705	3,705	0	0
6261	Local Travel & Subsistence	19,500	-5,759	-	13,741	-	13,741	13,741	13,741	0	0
6263	Postage Telex & Cablegram	7,050	-301	-	6,749	-	6,749	6,749	6,749	0	0
6264	Vehicle Spares & Maintenance	14,000	1,518	-	15,518	-	15,518	15,518	15,518	0	0
6271	Telephone Charges	40,210	944	-	41,154	-	41,154	41,154	41,154	0	0
6272	Electricity Charges	18,233	-	-	18,233	-	18,233	18,233	18,233	0	0
6273	Water Charges	5,222	-	-	5,222	-	5,222	5,222	5,222	0	0
6281	Security Services	4,300	563	-	4,863	-	4,863	4,863	4,863	0	0
6282	Equipment Maintenance	12,152	-1,959	-	10,193	-	10,193	10,193	10,193	0	0
6283	Cleaning & Extermination Services	1,255	850	-	2,105	-	2,105	2,105	2,105	0	0
6284	Other	4,214	-	-	4,214	-	4,214	4,214	4,214	0	0
6291	National & Other Events	1,322	100	-	1,422	-	1,422	1,422	1,422	0	0
6293	Refreshment and Meals	835	300	-	1,135	-	1,135	1,135	1,135	0	0
6294	Other	44,057	-7,589	-	36,468	-	36,468	36,468	36,468	0	0
6302	Training (including Scholarships)	300	-	-	300	-	300	300	300	0	0
6311	Rates and Taxes	140	-	-	140	-	140	140	140	0	0
6331	Refunds of Revenues	312	-	-	312	-	312	312	312	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		73,176	0	0	73,176	0	73,176	70,295	69,832	3,344	464
6111	Administrative	4,171	-4,171	-	0	-	0	0	0	0	0
6112	Senior Technical	5,238	51	-	5,289	-	5,289	5,289	5,289	0	0
6113	Other Technical & Craft Skill	411	-41	-	370	-	370	370	370	0	0
6114	Clerical & Office Support	2,591	225	-	2,816	-	2,816	2,816	2,816	0	0
6115	Semi-Skilled Operatives & Unskilled	957	42	-	999	-	999	999	999	0	0
6116	Contracted Employees	1,486	4,171	-	5,657	-	5,657	5,657	5,657	0	0
6131	Other Direct Labour Costs	77	-77	-	0	-	0	0	0	0	0
6133	Benefits & Allowances	1,051	-259	-	792	-	792	792	792	0	0
6134	National Insurance	811	59	-	870	-	870	870	870	0	0
6223	Office Materials & Supplies	3,392	-	-	3,392	-	3,392	3,392	3,391	1	1
6224	Print & Non-Print Material	1,954	-	-	1,954	-	1,954	1,954	1,954	0	0
6231	Fuel and Lubricants	1,243	-	-	1,243	-	1,243	1,243	1,243	0	0
6241	Rental of Buildings	672	260	-	932	-	932	932	932	0	0
6242	Maintenance of Buildings	670	3,100	-	3,770	-	3,770	3,770	3,769	1	1
6243	Janitorial & Cleaning Supplies	60	700	-	760	-	760	760	760	0	0
6261	Local Travel & Subsistence	1,572	1,275	-	2,847	-	2,847	2,847	2,843	4	4
6263	Postage Telex & Cablegram	50	100	-	150	-	150	150	150	0	0
6264	Vehicle Spares & Maintenance	1,225	-	-	1,225	-	1,225	1,225	1,225	0	0
6271	Telephone Charges	4,683	-	-	4,683	-	4,683	4,683	4,682	1	1
6272	Electricity Charges	3,800	-	-	3,800	-	3,800	3,800	3,800	0	0
6273	Water Charges	340	-	-	340	-	340	340	0	340	340
6281	Security Services	889	-	-	889	-	889	889	789	100	100
6282	Equipment Maintenance	810	450	-	1,260	-	1,260	1,260	1,260	0	0
6283	Cleaning & Extermination Services	95	87	-	182	-	182	185	182	0	3
6293	Refreshment and Meals	1,388	800	-	2,188	-	2,188	2,188	2,176	12	12
6294	Other	875	1,230	-	2,105	-	2,105	2,105	2,104	1	1
6322	Subsidies & Contributions to International Orgs	32,665	-8,002	-	24,663	-	24,663	21,779	21,779	2,884	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		350,457	0	0	350,457	0	350,457	338,561	328,764	21,693	9,797
6111	Administrative	4,771	-853	-	3,918	-	3,918	3,918	3,918	0	0
6112	Senior Technical	4,285	-941	-	3,344	-	3,344	3,344	3,148	196	196
6113	Other Technical & Craft Skill	437	-	-	437	-	437	437	435	2	2
6114	Clerical & Office Support	10,041	-211	-	9,830	-	9,830	9,830	9,606	224	224
6115	Semi-Skilled Operatives & Unskilled	3,425	-	-	3,425	-	3,425	3,425	3,425	0	0
6116	Contracted Employees	10,383	1,082	-	11,465	-	11,465	11,465	11,465	0	0
6131	Other Direct Labour Costs	5,355	590	-	5,945	-	5,945	5,945	5,945	0	0
6133	Benefits & Allowances	1,336	423	-	1,759	-	1,759	1,759	1,759	0	0
6134	National Insurance	1,790	-90	-	1,700	-	1,700	1,700	1,698	2	2
6221	Drugs & Medical Supplies	45	-	-	45	-	45	45	45	0	0
6222	Field Material & Supplies	25	-	-	25	-	25	25	10	15	15
6223	Office Materials & Supplies	6,800	-	-	6,800	-	6,800	6,800	6,800	0	0
6224	Print & Non-Print Material	1,160	210	-	1,370	-	1,370	1,370	1,368	2	2
6231	Fuel and Lubricants	2,150	255	-	2,405	-	2,405	2,405	2,373	32	32
6242	Maintenance of Buildings	11,685	6,300	-	17,985	-	17,985	17,985	14,556	3,429	3,429
6243	Janitorial & Cleaning Supplies	1,450	-	-	1,450	-	1,450	1,450	1,443	7	7
6255	Maintenance of Other Infrastructure	3,370	99	-	3,469	-	3,469	3,469	2,678	791	791
6261	Local Travel & Subsistence	1,510	-599	-	911	-	911	1,312	582	329	730
6263	Postage Telex & Cablegram	120	-	-	120	-	120	120	23	97	97
6264	Vehicle Spares & Maintenance	2,500	1,100	-	3,600	-	3,600	3,600	3,499	101	101
6271	Telephone Charges	2,200	-300	-	1,900	-	1,900	1,748	1,722	178	26
6272	Electricity Charges	13,200	-1,765	-	11,435	-	11,435	9,018	7,248	4,187	1,770
6273	Water Charges	1,000	-500	-	500	-	500	500	172	328	328
6282	Equipment Maintenance	2,200	-	-	2,200	-	2,200	1,916	1,791	409	125
6283	Cleaning & Extermination Services	1,000	2,500	-	3,500	-	3,500	3,500	3,500	0	0
6284	Other	50,000	-7,300	-	42,700	-	42,700	38,910	37,261	5,439	1,649
6293	Refreshment and Meals	15,450	-	-	15,450	-	15,450	15,450	15,419	31	31
6302	Training (including Scholarships)	200	-	-	200	-	200	200	198	2	2
6321	Subsidies & Contributions to Local Orgs	182,006	-	-	182,006	-	182,006	176,352	176,117	5,889	234
6322	Subsidies & Contributions to International Orgs	10,563	-	-	10,563	-	10,563	10,563	10,563	0	0

MS. L. COONJAH  
HEAD OF BUDGET AGENCY

**AGENCY 08 – AUDIT OFFICE  
PROGRAMME 081 – AUDIT OFFICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>30,083</b>	<b>0</b>	<b>0</b>	<b>30,083</b>	<b>0</b>	<b>30,083</b>	<b>30,462</b>	<b>29,750</b>	<b>333</b>	<b>713</b>
6111	Administrative	11,727	-336	-	11,391	-	11,391	11,391	11,391	0	0
6112	Senior Technical	478	260	-	738	-	738	727	727	11	0
6113	Other Technical & Craft Skill	1,777	-34	-	1,743	-	1,743	1,742	1,716	27	27
6114	Clerical & Office Support	4,542	243	-	4,785	-	4,785	4,768	4,768	17	0
6115	Semi-Skilled Operatives & Unskilled	464	-17	-	447	-	447	446	446	1	0
6131	Other Direct Labour Costs	2,525	-78	-	2,447	-	2,447	2,446	2,446	1	0
6133	Benefits & Allowances	530	-	-	530	-	530	530	512	18	18
6134	National Insurance	1,380	-38	-	1,342	-	1,342	1,341	1,341	1	0
6223	Office Materials & Supplies	1,000	50	-	1,050	-	1,050	1,050	1,046	4	4
6224	Print & Non-Print Material	189	-7	-	182	-	182	189	181	1	8
6231	Fuel and Lubricants	363	108	-	471	-	471	471	432	39	39
6242	Maintenance of Buildings	225	-70	-	155	-	155	225	151	4	74
6243	Janitorial & Cleaning Supplies	125	-50	-	75	-	75	125	65	10	60
6261	Local Travel & Subsistence	975	-150	-	825	-	825	975	825	0	150
6263	Postage Telex & Cablegram	8	-	-	8	-	8	8	1	7	7
6264	Vehicle Spares & Maintenance	150	-38	-	112	-	112	150	80	32	70
6271	Telephone Charges	342	-	-	342	-	342	342	319	23	23
6272	Electricity Charges	1,725	-	-	1,725	-	1,725	1,725	1,725	0	0
6273	Water Charges	55	-	-	55	-	55	55	50	5	5
6281	Security Services	360	-	-	360	-	360	360	346	14	14
6282	Equipment Maintenance	205	-40	-	165	-	165	205	159	6	46
6283	Cleaning & Extermination Services	63	-34	-	29	-	29	63	29	0	34
6284	Other	572	254	-	826	-	826	826	735	91	91
6293	Refreshment and Meals	163	-	-	163	-	163	163	160	3	3
6294	Other	60	-	-	60	-	60	60	44	16	16
6302	Training (including Scholarships)	80	-23	-	57	-	57	80	57	0	23

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>31,099</b>	<b>0</b>	<b>0</b>	<b>31,099</b>	<b>0</b>	<b>31,099</b>	<b>31,031</b>	<b>30,903</b>	<b>196</b>	<b>129</b>
6111	Administrative	6,135	130	-	6,265	-	6,265	6,265	6,265	0	0
6113	Other Technical & Craft Skill	412	4	-	416	-	416	414	414	2	0
6114	Clerical & Office Support	5,317	-	-	5,317	-	5,317	5,317	5,317	0	0
6115	Semi-Skilled Operatives & Unskilled	899	-73	-	826	-	826	826	826	0	0
6116	Contracted Employees	7,492	-	-	7,492	-	7,492	7,492	7,492	0	0
6131	Other Direct Labour Costs	826	-201	-	625	-	625	625	588	37	37
6133	Benefits & Allowances	1,119	261	-	1,380	-	1,380	1,378	1,378	2	0
6134	National Insurance	1,240	-121	-	1,119	-	1,119	1,115	1,115	4	1
6223	Office Materials & Supplies	428	-	-	428	-	428	427	427	1	0
6224	Print & Non-Print Material	468	-	-	468	-	468	468	467	1	1
6231	Fuel and Lubricants	415	-	-	415	-	415	358	350	65	8
6242	Maintenance of Buildings	53	-	-	53	-	53	53	46	7	7
6243	Janitorial & Cleaning Supplies	222	100	-	322	-	322	322	322	0	0
6261	Local Travel & Subsistence	587	200	-	787	-	787	787	786	1	0
6263	Postage Telex & Cablegram	24	-	-	24	-	24	24	24	0	0
6264	Vehicle Spares & Maintenance	229	-	-	229	-	229	229	229	0	0
6271	Telephone Charges	769	167	-	936	-	936	935	920	16	16
6272	Electricity Charges	2,220	-1,127	-	1,093	-	1,093	1,093	1,092	1	1
6282	Equipment Maintenance	268	100	-	368	-	368	368	363	5	5
6283	Cleaning & Extermination Services	255	100	-	355	-	355	355	304	51	51
6284	Other	450	200	-	650	-	650	650	650	0	0
6293	Refreshment and Meals	1,141	200	-	1,341	-	1,341	1,340	1,338	3	2
6294	Other	130	60	-	190	-	190	190	190	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>38,815</b>	<b>0</b>	<b>0</b>	<b>38,815</b>	<b>0</b>	<b>38,815</b>	<b>38,512</b>	<b>38,207</b>	<b>608</b>	<b>305</b>
6111	Administrative	5,281	-843	-	4,438	-	4,438	4,437	4,437	0	0
6113	Other Technical & Craft Skill	1,055	-192	-	863	-	863	849	849	14	0
6114	Clerical & Office Support	6,773	-544	-	6,229	-	6,229	6,229	6,229	0	0
6115	Semi-Skilled Operatives & Unskilled	1,114	78	-	1,192	-	1,192	1,192	1,192	0	0
6116	Contracted Employees	3,676	1,369	-	5,045	-	5,045	5,045	4,963	82	82
6131	Other Direct Labour Costs	460	-8	-	452	-	452	448	448	3	0
6133	Benefits & Allowances	1,171	162	-	1,333	-	1,333	1,329	1,329	4	0
6134	National Insurance	1,106	-20	-	1,086	-	1,086	976	976	110	0
6221	Drugs & Medical Supplies	85	-	-	85	-	85	85	85	0	0
6222	Field Material & Supplies	285	-66	-	219	-	219	219	218	1	1
6223	Office Materials & Supplies	2,300	-	-	2,300	-	2,300	2,300	2,300	0	0
6224	Print & Non-Print Material	371	-	-	371	-	371	371	371	0	0
6231	Fuel and Lubricants	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6242	Maintenance of Buildings	2,500	-	-	2,500	-	2,500	2,500	2,311	189	189
6243	Janitorial & Cleaning Supplies	265	-	-	265	-	265	265	265	0	0
6255	Maintenance of Other Infrastructure	650	-	-	650	-	650	650	650	0	0
6261	Local Travel & Subsistence	2,350	-50	-	2,300	-	2,300	2,300	2,300	0	0
6263	Postage Telex & Cablegram	16	-	-	16	-	16	16	16	0	0
6264	Vehicle Spares & Maintenance	300	-	-	300	-	300	300	300	0	0
6271	Telephone Charges	525	-	-	525	-	525	525	525	0	0
6272	Electricity Charges	410	-	-	410	-	410	300	269	141	31
6273	Water Charges	730	-	-	730	-	730	730	730	0	0
6281	Security Services	1,383	-	-	1,383	-	1,383	1,322	1,320	63	2
6282	Equipment Maintenance	700	-	-	700	-	700	700	700	0	0
6283	Cleaning & Extermination Services	85	-	-	85	-	85	85	85	0	0
6284	Other	2,200	-225	-	1,975	-	1,975	1,975	1,975	0	0
6291	National & Other Events	45	-	-	45	-	45	45	45	0	0
6293	Refreshment and Meals	1,650	341	-	1,991	-	1,991	1,991	1,991	0	0
6294	Other	210	-	-	210	-	210	210	210	0	0
6302	Training (including Scholarships)	119	-	-	119	-	119	119	119	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>863,892</b>	<b>-130,000</b>	<b>0</b>	<b>733,892</b>	<b>0</b>	<b>733,892</b>	<b>728,378</b>	<b>707,570</b>	<b>26,322</b>	<b>20,808</b>
6111	Administrative	4,083	-	-	4,083	-	4,083	4,083	4,083	0	0
6112	Senior Technical	8,864	-51	-	8,813	-	8,813	8,813	8,813	0	0
6113	Other Technical & Craft Skill	22,595	-7,073	-	15,522	-	15,522	15,522	15,491	31	31
6114	Clerical & Office Support	139,423	-	-	139,423	-	139,423	139,423	139,375	48	48
6115	Semi-Skilled Operatives & Unskilled	17,991	-	-	17,991	-	17,991	17,991	17,883	108	108
6116	Contracted Employees	146,856	-	-	146,856	-	146,856	146,856	146,751	105	105
6131	Other Direct Labour Costs	4,378	9,377	-	13,755	-	13,755	13,755	13,755	0	0
6133	Benefits & Allowances	3,698	137	-	3,835	-	3,835	3,835	3,835	0	0
6134	National Insurance	15,177	-	-	15,177	-	15,177	15,177	14,735	442	442
6221	Drugs & Medical Supplies	1,160	-351	-	809	-	809	809	593	216	216
6222	Field Material & Supplies	37,110	-34,794	-	2,316	-	2,316	4,257	1,366	950	2,891
6223	Office Materials & Supplies	93,600	-83,506	-	10,094	-	10,094	10,094	9,892	202	202
6224	Print & Non-Print Material	19,140	-8,500	-	10,640	-	10,640	9,646	7,030	3,610	2,616
6231	Fuel and Lubricants	11,945	15,286	-	27,231	-	27,231	24,514	21,201	6,030	3,312
6241	Rental of Buildings	12,240	5,000	-	17,240	-	17,240	17,240	16,049	1,191	1,191
6242	Maintenance of Buildings	1,800	10,201	-	12,001	-	12,001	12,001	11,995	6	6
6243	Janitorial & Cleaning Supplies	1,260	1,194	-	2,454	-	2,454	2,454	1,615	839	839
6255	Maintenance of Other Infrastructure	2,574	-	-	2,574	-	2,574	2,574	1,976	598	598
6261	Local Travel & Subsistence	34,400	-21,000	-	13,400	-	13,400	13,400	12,081	1,319	1,319
6263	Postage Telex & Cablegram	629	1,500	-	2,129	-	2,129	2,129	1,579	550	550
6264	Vehicle Spares & Maintenance	7,400	4,000	-	11,400	-	11,400	10,000	9,380	2,020	620
6265	Other Transport Travel & Post	62,051	-47,480	-	14,571	-	14,571	14,571	13,623	948	948
6271	Telephone Charges	4,865	11,860	-	16,725	-	16,725	16,725	16,725	0	0
6272	Electricity Charges	20,470	3,000	-	23,470	-	23,470	23,470	21,862	1,608	1,608
6273	Water Charges	1,045	4,500	-	5,545	-	5,545	5,545	4,762	783	783
6281	Security Services	38,900	18,180	-	57,080	-	57,080	57,080	57,080	0	0
6282	Equipment Maintenance	6,600	-	-	6,600	-	6,600	5,400	3,347	3,253	2,053
6283	Cleaning & Extermination Services	467	1,190	-	1,657	-	1,657	1,657	1,482	175	175
6284	Other	10,750	29,730	-	40,480	-	40,480	40,480	40,475	5	5
6293	Refreshment and Meals	23,640	800	-	24,440	-	24,440	24,440	24,366	74	74
6294	Other	49,110	13,800	-	62,910	-	62,910	62,910	62,842	68	68
6302	Training (including Scholarships)	59,671	-57,000	-	2,671	-	2,671	1,528	1,528	1,143	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		590,388	130,000	1,200,000	1,920,388	0	1,920,388	1,920,388	1,713,165	207,223	207,223
6221	Drugs & Medical Supplies	690	-386	1,879	2,183	-	2,183	2,183	1,637	546	546
6222	Field Material & Supplies	79,272	61,600	1,800	142,672	-	142,672	142,672	142,251	421	421
6223	Office Materials & Supplies	33,170	80,100	4,507	117,777	-	117,777	117,777	117,755	22	22
6224	Print & Non-Print Material	106,042	40,582	38,589	185,213	-	185,213	185,213	184,802	412	412
6231	Fuel and Lubricants	9,000	16,500	1,250	26,750	-	26,750	26,750	22,190	4,560	4,560
6241	Rental of Buildings	25,200	-5,200	12,091	32,091	-	32,091	32,091	22,202	9,889	9,889
6243	Janitorial & Cleaning Supplies	1,950	19,250	3,170	24,370	-	24,370	24,370	24,020	350	350
6261	Local Travel & Subsistence	42,288	-95,790	189,223	135,721	-	135,721	135,721	47,462	88,259	88,259
6263	Postage Telex & Cablegram	26	-	108	134	-	134	134	79	55	55
6264	Vehicle Spares & Maintenance	1,050	-	3,916	4,966	-	4,966	4,966	2,147	2,819	2,819
6265	Other Transport Travel & Post	27,500	-24,426	195,678	198,752	-	198,752	198,752	186,462	12,289	12,289
6271	Telephone Charges	1,700	8,000	7,423	17,123	-	17,123	17,123	17,123	0	0
6272	Electricity Charges	22,500	-	-	22,500	-	22,500	22,500	933	21,567	21,567
6273	Water Charges	6,000	-	-	6,000	-	6,000	6,000	0	6,000	6,000
6281	Security Services	15,000	18,000	436	33,436	-	33,436	33,436	26,427	7,009	7,009
6282	Equipment Maintenance	4,950	-	2,945	7,895	-	7,895	7,895	645	7,250	7,250
6284	Other	39,480	82,898	11,370	133,748	-	133,748	133,748	133,725	24	24
6293	Refreshment and Meals	13,500	-81,584	163,727	95,643	-	95,643	95,643	55,120	40,523	40,523
6294	Other	79,070	-1,630	526,575	604,015	-	604,015	604,015	601,518	2,497	2,497
6302	Training (including Scholarships)	82,000	12,086	35,313	129,399	-	129,399	129,399	126,667	2,732	2,732

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>33,930</b>	<b>1,280</b>	<b>0</b>	<b>35,210</b>	<b>0</b>	<b>35,210</b>	<b>30,258</b>	<b>29,991</b>	<b>5,219</b>	<b>267</b>
6116	Contracted Employees	13,143	-	-	13,143	-	13,143	12,141	11,930	1,213	211
6221	Drugs & Medical Supplies	110	-	-	110	-	110	86	86	24	0
6222	Field Material & Supplies	175	-	-	175	-	175	154	154	21	0
6223	Office Materials & Supplies	1,150	-	-	1,150	-	1,150	1,097	1,097	53	0
6224	Print & Non-Print Material	350	-	-	350	-	350	345	342	8	2
6231	Fuel and Lubricants	1,600	1,874	-	3,474	-	3,474	3,423	3,423	51	0
6242	Maintenance of Buildings	165	-	-	165	-	165	115	115	50	0
6243	Janitorial & Cleaning Supplies	170	-	-	170	-	170	155	155	15	0
6261	Local Travel & Subsistence	10,800	-15	-	10,785	-	10,785	7,953	7,952	2,833	2
6263	Postage Telex & Cablegram	22	-	-	22	-	22	15	15	7	0
6264	Vehicle Spares & Maintenance	2,155	6	-	2,161	-	2,161	1,386	1,385	776	1
6265	Other Transport Travel & Post	64	-	-	64	-	64	48	45	19	3
6271	Telephone Charges	1,108	-	-	1,108	-	1,108	1,104	1,104	4	0
6281	Security Services	1,632	-735	-	897	-	897	897	897	0	0
6282	Equipment Maintenance	398	150	-	548	-	548	548	548	0	0
6283	Cleaning & Extermination Services	150	-	-	150	-	150	107	92	58	15
6284	Other	355	-	-	355	-	355	315	293	62	22
6293	Refreshment and Meals	221	-	-	221	-	221	217	215	6	2
6294	Other	162	-	-	162	-	162	151	143	19	8

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		25,313	-1,311	0	24,002	0	24,002	22,445	21,940	2,062	505
6111	Administrative	2,537	-448	-	2,089	-	2,089	2,044	2,044	45	0
6113	Other Technical & Craft Skill	691	-100	-	591	-	591	563	562	29	0
6114	Clerical & Office Support	7,477	-1,566	-	5,911	-	5,911	5,911	5,886	25	25
6115	Semi-Skilled Operatives & Unskilled	1,275	-260	-	1,015	-	1,015	967	967	48	0
6116	Contracted Employees	2,044	-60	-	1,984	-	1,984	1,747	1,737	247	10
6131	Other Direct Labour Costs	489	290	-	779	-	779	731	722	56	8
6133	Benefits & Allowances	508	119	-	627	-	627	627	627	0	0
6134	National Insurance	653	60	-	713	-	713	713	711	2	2
6221	Drugs & Medical Supplies	25	-	-	25	-	25	25	25	0	0
6222	Field Material & Supplies	17	-	-	17	-	17	17	17	0	0
6223	Office Materials & Supplies	442	-	-	442	-	442	442	441	1	1
6224	Print & Non-Print Material	220	-	-	220	-	220	200	200	20	0
6231	Fuel and Lubricants	550	648	-	1,198	-	1,198	1,198	1,198	0	0
6242	Maintenance of Buildings	2,035	-	-	2,035	-	2,035	1,550	1,549	486	1
6243	Janitorial & Cleaning Supplies	168	-	-	168	-	168	159	159	9	0
6255	Maintenance of Other Infrastructure	265	-	-	265	-	265	242	236	29	6
6261	Local Travel & Subsistence	176	-	-	176	-	176	160	153	23	8
6263	Postage Telex & Cablegram	28	-	-	28	-	28	18	18	10	0
6264	Vehicle Spares & Maintenance	990	6	-	996	-	996	528	528	468	0
6271	Telephone Charges	393	200	-	593	-	593	512	512	81	0
6272	Electricity Charges	2,200	200	-	2,400	-	2,400	2,400	2,400	0	0
6273	Water Charges	600	-400	-	200	-	200	600	200	0	400
6281	Security Services	480	-	-	480	-	480	318	297	183	20
6282	Equipment Maintenance	227	-	-	227	-	227	176	175	52	1
6283	Cleaning & Extermination Services	462	-	-	462	-	462	256	256	206	0
6284	Other	85	-	-	85	-	85	72	62	23	10
6293	Refreshment and Meals	232	-	-	232	-	232	226	220	12	6
6294	Other	44	-	-	44	-	44	44	36	8	7

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>113,378</b>	<b>31</b>	<b>0</b>	<b>113,409</b>	<b>0</b>	<b>113,409</b>	<b>106,772</b>	<b>106,253</b>	<b>7,156</b>	<b>519</b>
6111	Administrative	6,462	1,520	-	7,982	-	7,982	7,982	7,982	0	0
6114	Clerical & Office Support	-	124	-	124	-	124	124	124	0	0
6116	Contracted Employees	10,800	-1,101	-	9,699	-	9,699	9,699	9,699	0	0
6131	Other Direct Labour Costs	685	692	-	1,377	-	1,377	1,377	1,377	0	0
6133	Benefits & Allowances	808	411	-	1,219	-	1,219	1,166	1,150	69	17
6134	National Insurance	380	319	-	699	-	699	699	699	0	0
6211	Expense Specific to Agency	56,021	7,499	-	63,520	-	63,520	63,504	63,445	75	59
6221	Drugs & Medical Supplies	25	-	-	25	-	25	21	21	4	0
6222	Field Material & Supplies	25	-	-	25	-	25	25	25	0	0
6223	Office Materials & Supplies	286	-	-	286	-	286	220	218	68	1
6224	Print & Non-Print Material	866	-	-	866	-	866	303	303	563	0
6231	Fuel and Lubricants	230	-	-	230	-	230	230	230	0	0
6243	Janitorial & Cleaning Supplies	145	-	-	145	-	145	110	110	35	0
6261	Local Travel & Subsistence	425	-	-	425	-	425	392	358	67	34
6263	Postage Telex & Cablegram	20	-	-	20	-	20	12	12	8	0
6264	Vehicle Spares & Maintenance	55	-	-	55	-	55	40	40	15	0
6271	Telephone Charges	110	-	-	110	-	110	110	110	0	0
6282	Equipment Maintenance	35	-	-	35	-	35	35	35	0	0
6283	Cleaning & Extermination Services	13	-	-	13	-	13	13	0	13	13
6284	Other	58	-	-	58	-	58	57	57	1	0
6293	Refreshment and Meals	42	-	-	42	-	42	42	41	1	1
6294	Other	2,870	-934	-	1,936	-	1,936	1,796	1,796	140	0
6302	Training (including Scholarships)	27,400	-8,499	-	18,901	-	18,901	13,198	12,907	5,994	291
6312	Subvention to Local Authority	5,000	-	-	5,000	-	5,000	5,000	4,903	97	97
6322	Subsidies & Contributions to International Orgs	617	-	-	617	-	617	617	611	6	6

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		151,584	0	40,000	191,584	0	191,584	186,678	184,570	7,014	2,108
6111	Administrative	6,819	-	-	6,819	-	6,819	6,228	6,228	591	0
6112	Senior Technical	7,487	-	-	7,487	-	7,487	6,602	6,598	889	4
6113	Other Technical & Craft Skill	1,673	-397	-	1,276	-	1,276	435	435	841	0
6114	Clerical & Office Support	7,286	-	-	7,286	-	7,286	6,131	6,085	1,201	47
6115	Semi-Skilled Operatives & Unskilled	1,913	-365	-	1,548	-	1,548	1,166	1,166	381	0
6116	Contracted Employees	21,374	-241	-	21,133	-	21,133	21,133	21,106	27	27
6117	Temporary Employees	-	314	-	314	-	314	314	314	0	0
6131	Other Direct Labour Costs	2,959	689	-	3,648	-	3,648	3,648	3,648	0	0
6133	Benefits & Allowances	2,188	-	-	2,188	-	2,188	2,101	2,101	87	0
6134	National Insurance	1,715	-	-	1,715	-	1,715	1,618	1,615	100	4
6221	Drugs & Medical Supplies	70	-	-	70	-	70	70	68	2	2
6223	Office Materials & Supplies	1,192	-	-	1,192	-	1,192	1,111	1,107	85	4
6224	Print & Non-Print Material	656	-200	-	456	-	456	398	396	60	2
6231	Fuel and Lubricants	1,670	-89	-	1,581	-	1,581	1,387	1,243	339	145
6242	Maintenance of Buildings	2,000	-	-	2,000	-	2,000	1,991	1,916	84	74
6243	Janitorial & Cleaning Supplies	454	30	-	484	-	484	454	439	45	15
6261	Local Travel & Subsistence	1,872	75	-	1,947	-	1,947	1,921	1,920	27	1
6263	Postage Telex & Cablegram	42	-	-	42	-	42	27	23	19	4
6264	Vehicle Spares & Maintenance	943	-300	-	643	-	643	638	580	63	58
6271	Telephone Charges	1,995	900	-	2,895	-	2,895	2,895	2,895	0	0
6272	Electricity Charges	4,158	105	-	4,263	-	4,263	4,231	4,221	43	10
6273	Water Charges	221	-	-	221	-	221	124	79	142	45
6281	Security Services	7,736	17	-	7,753	-	7,753	7,752	7,749	4	3
6282	Equipment Maintenance	1,000	-	-	1,000	-	1,000	994	993	7	1
6283	Cleaning & Extermination Services	250	120	-	370	-	370	370	370	0	0
6284	Other	4,700	-405	-	4,295	-	4,295	4,289	4,287	8	2
6291	National & Other Events	150	-30	-	120	-	120	100	92	28	8
6293	Refreshment and Meals	980	-223	-	757	-	757	678	678	79	1
6294	Other	1,350	-	-	1,350	-	1,350	1,344	1,342	8	2
6302	Training (including Scholarships)	63,693	-	40,000	103,693	-	103,693	103,693	102,041	1,652	1,652
6322	Subsidies & Contributions to International Orgs	3,038	-	-	3,038	-	3,038	2,838	2,838	200	0

MR. G. CHASE  
HEAD OF BUDGET AGENCY

**AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL CO-OPERATION  
PROGRAMME 151 - FOREIGN TRADE & INTERNATIONAL CO-OPERATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		122,484	0	15,021	137,505	1,806	139,312	139,749	139,040	271	709
6111	Administrative	945	-	-	945	-	945	945	945	0	0
6113	Other Technical & Craft Skill	236	-	-	236	-	236	236	236	0	0
6114	Clerical & Office Support	1,003	-19	-	984	-	984	984	984	0	0
6115	Semi-Skilled Operatives & Unskilled	2,894	-	-	2,894	-	2,894	2,894	2,894	0	0
6116	Contracted Employees	22,545	-	-	22,545	-	22,545	22,545	22,545	0	0
6131	Other Direct Labour Costs	500	-	-	500	-	500	500	401	99	99
6133	Benefits & Allowances	228	19	-	247	-	247	247	247	0	0
6134	National Insurance	343	-	-	343	-	343	343	343	0	0
6221	Drugs & Medical Supplies	110	-	-	110	-	110	110	89	21	21
6222	Field Material & Supplies	83	-50	-	33	-	33	83	27	6	56
6223	Office Materials & Supplies	1,118	-150	-	968	-	968	1,115	963	5	152
6224	Print & Non-Print Material	380	350	-	730	-	730	730	710	20	20
6231	Fuel and Lubricants	1,130	2,440	-	3,570	578	4,148	4,148	4,147	1	1
6242	Maintenance of Buildings	3,735	900	-	4,635	-	4,635	4,635	4,574	61	61
6243	Janitorial & Cleaning Supplies	595	-50	-	545	-	545	595	545	0	50
6255	Maintenance of Other Infrastructure	600	-	-	600	-	600	600	592	8	8
6261	Local Travel & Subsistence	1,962	550	-	2,512	410	2,922	2,922	2,921	1	1
6263	Postage Telex & Cablegram	53	-	-	53	-	53	53	52	1	1
6264	Vehicle Spares & Maintenance	2,271	400	-	2,671	-	2,671	2,671	2,669	2	2
6265	Other Transport Travel & Post	5,661	130	5,000	10,791	-	10,791	10,791	10,791	0	0
6271	Telephone Charges	1,403	360	-	1,763	-	1,763	1,763	1,759	4	4
6272	Electricity Charges	6,260	-	-	6,260	-	6,260	6,260	6,258	2	2
6273	Water Charges	740	-	-	740	-	740	740	740	0	0
6281	Security Services	7,560	-3,200	-	4,360	-	4,360	4,360	4,357	3	3
6282	Equipment Maintenance	645	-380	-	265	-	265	336	249	16	86
6283	Cleaning & Extermination Services	603	-20	-	583	-	583	703	577	6	126
6284	Other	2,363	1,435	-	3,798	819	4,617	4,617	4,616	1	1
6291	National & Other Events	3,899	-	10,021	13,920	-	13,920	13,920	13,918	2	2
6292	Dietary	5,925	-1,585	-	4,340	-	4,340	4,340	4,337	3	3
6293	Refreshment and Meals	920	-200	-	720	-	720	720	720	0	0
6294	Other	605	-	-	605	-	605	605	604	1	1
6302	Training (including Scholarships)	45,169	-930	-	44,239	-	44,239	44,239	44,233	6	6

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>437,520</b>	<b>0</b>	<b>195,300</b>	<b>632,820</b>	<b>0</b>	<b>632,820</b>	<b>628,960</b>	<b>623,891</b>	<b>8,929</b>	<b>5,070</b>
6111	Administrative	8,014	-885	-	7,129	-	7,129	5,835	5,340	1,789	495
6112	Senior Technical	1,228	540	-	1,768	-	1,768	1,768	1,768	0	0
6113	Other Technical & Craft Skill	8,437	-	-	8,437	-	8,437	7,883	7,883	554	0
6114	Clerical & Office Support	11,096	300	-	11,396	-	11,396	11,255	11,229	167	26
6115	Semi-Skilled Operatives & Unskilled	2,712	-	-	2,712	-	2,712	2,189	2,189	523	0
6116	Contracted Employees	23,970	-	-	23,970	-	23,970	23,877	23,479	491	397
6117	Temporary Employees	4,715	-412	-	4,303	-	4,303	3,884	3,484	819	400
6131	Other Direct Labour Costs	2,995	-	-	2,995	-	2,995	2,563	2,557	438	6
6133	Benefits & Allowances	2,194	457	-	2,651	-	2,651	2,651	2,648	3	3
6134	National Insurance	2,632	-	-	2,632	-	2,632	2,228	2,228	404	0
6221	Drugs & Medical Supplies	63	-	-	63	-	63	63	54	9	9
6222	Field Material & Supplies	81	-	-	81	-	81	81	63	18	18
6223	Office Materials & Supplies	3,202	-	-	3,202	-	3,202	3,202	3,137	65	65
6224	Print & Non-Print Material	1,529	-	-	1,529	-	1,529	1,529	1,528	1	1
6231	Fuel and Lubricants	3,825	-	-	3,825	-	3,825	3,825	3,479	346	346
6242	Maintenance of Buildings	3,350	-	-	3,350	-	3,350	3,350	3,135	215	215
6243	Janitorial & Cleaning Supplies	730	-	-	730	-	730	730	692	38	38
6255	Maintenance of Other Infrastructure	1,750	-	-	1,750	-	1,750	1,750	1,749	1	1
6261	Local Travel & Subsistence	5,897	-	-	5,897	-	5,897	5,897	5,698	199	199
6263	Postage Telex & Cablegram	28	-	-	28	-	28	28	28	0	0
6264	Vehicle Spares & Maintenance	2,125	-	-	2,125	-	2,125	2,125	2,015	110	110
6265	Other Transport Travel & Post	1,575	-	-	1,575	-	1,575	1,575	582	993	993
6271	Telephone Charges	2,352	-	-	2,352	-	2,352	2,352	2,018	334	334
6272	Electricity Charges	11,700	-	-	11,700	-	11,700	11,700	11,169	531	531
6273	Water Charges	780	-	-	780	-	780	780	300	480	480
6281	Security Services	6,468	-	-	6,468	-	6,468	6,468	6,468	0	0
6282	Equipment Maintenance	1,213	-	-	1,213	-	1,213	1,213	1,126	87	87
6283	Cleaning & Extermination Services	2,527	-	-	2,527	-	2,527	2,527	2,524	3	3
6284	Other	1,605	-	-	1,605	-	1,605	1,605	1,487	118	118
6291	National & Other Events	205	-	-	205	-	205	205	200	5	5
6293	Refreshment and Meals	1,074	-	-	1,074	-	1,074	1,074	1,066	8	8
6294	Other	2,695	-	-	2,695	-	2,695	2,695	2,689	6	6
6302	Training (including Scholarships)	155	-	-	155	-	155	155	60	95	95
6321	Subsidies & Contributions to Local Orgs	314,598	-	195,300	509,898	-	509,898	509,898	509,816	82	82

DR. D. PERMAUL  
HEAD OF BUDGET AGENCY



**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 212 - CROPS & LIVESTOCK SUPPORT SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>707,827</b>	<b>0</b>	<b>0</b>	<b>707,827</b>	<b>0</b>	<b>707,827</b>	<b>707,702</b>	<b>698,436</b>	<b>9,391</b>	<b>9,266</b>
6112	Senior Technical	19,098	4,273	-	23,371	-	23,371	23,371	23,323	48	48
6113	Other Technical & Craft Skill	25,101	-1,000	-	24,101	-	24,101	24,101	24,079	22	22
6114	Clerical & Office Support	4,345	-125	-	4,220	-	4,220	4,184	4,184	36	0
6115	Semi-Skilled Operatives & Unskilled	11,938	-1,837	-	10,101	-	10,101	10,101	10,072	28	28
6116	Contracted Employees	11,986	700	-	12,686	-	12,686	12,686	12,686	0	0
6131	Other Direct Labour Costs	8,171	-742	-	7,429	-	7,429	7,429	7,416	13	13
6133	Benefits & Allowances	14,171	-700	-	13,471	-	13,471	13,471	13,466	5	5
6134	National Insurance	5,768	-568	-	5,200	-	5,200	5,110	5,108	91	1
6221	Drugs & Medical Supplies	9,945	5,000	-	14,945	-	14,945	14,945	14,927	18	18
6222	Field Material & Supplies	7,369	-	-	7,369	-	7,369	7,369	7,134	235	235
6223	Office Materials & Supplies	3,715	-	-	3,715	-	3,715	3,715	3,687	28	28
6224	Print & Non-Print Material	5,634	-	-	5,634	-	5,634	5,634	5,553	81	81
6231	Fuel and Lubricants	14,487	-	-	14,487	-	14,487	14,487	12,213	2,274	2,274
6241	Rental of Buildings	3,000	-	-	3,000	-	3,000	3,000	2,834	166	166
6242	Maintenance of Buildings	4,650	-	-	4,650	-	4,650	4,650	3,626	1,024	1,024
6243	Janitorial & Cleaning Supplies	483	-	-	483	-	483	483	480	3	3
6252	Maintenance of Bridges	289	-	-	289	-	289	289	289	0	0
6255	Maintenance of Other Infrastructure	772	-	-	772	-	772	772	593	179	179
6261	Local Travel & Subsistence	23,828	-480	-	23,348	-	23,348	23,348	22,884	464	464
6263	Postage Telex & Cablegram	98	-	-	98	-	98	98	16	82	82
6264	Vehicle Spares & Maintenance	6,803	-	-	6,803	-	6,803	6,803	6,784	19	19
6265	Other Transport Travel & Post	2,655	-	-	2,655	-	2,655	2,655	2,459	196	196
6271	Telephone Charges	3,209	-	-	3,209	-	3,209	3,209	2,224	985	985
6272	Electricity Charges	2,640	-	-	2,640	-	2,640	2,640	679	1,961	1,961
6273	Water Charges	300	-	-	300	-	300	300	5	295	295
6281	Security Services	3,439	-	-	3,439	-	3,439	3,439	3,389	50	50
6282	Equipment Maintenance	1,088	480	-	1,568	-	1,568	1,568	1,527	41	41
6283	Cleaning & Extermination Services	711	-	-	711	-	711	711	672	39	39
6284	Other	5,197	-	-	5,197	-	5,197	5,197	5,151	46	46
6291	National & Other Events	5,796	-	-	5,796	-	5,796	5,796	5,795	1	1
6293	Refreshment and Meals	750	-	-	750	-	750	750	749	1	1
6294	Other	11,798	-	-	11,798	-	11,798	11,798	11,138	660	660
6302	Training (including Scholarships)	3,064	-	-	3,064	-	3,064	3,064	3,028	36	36
6321	Subsidies & Contributions to Local Orgs	474,218	-	-	474,218	-	474,218	474,218	474,218	0	0
6322	Subsidies & Contributions to International Orgs	11,311	-5,000	-	6,311	-	6,311	6,311	6,047	264	264

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		70,428	0	0	70,428	0	70,428	69,525	66,197	4,231	3,328
6112	Senior Technical	6,372	-665	-	5,707	-	5,707	5,706	5,706	1	0
6113	Other Technical & Craft Skill	1,512	-166	-	1,346	-	1,346	1,256	1,256	90	0
6114	Clerical & Office Support	972	203	-	1,175	-	1,175	1,174	1,174	1	0
6115	Semi-Skilled Operatives & Unskilled	4,567	-335	-	4,232	-	4,232	4,066	4,027	205	38
6116	Contracted Employees	8,972	1,383	-	10,355	-	10,355	10,354	10,354	1	0
6117	Temporary Employees	412	-	-	412	-	412	90	90	322	0
6131	Other Direct Labour Costs	705	66	-	771	-	771	771	771	0	0
6133	Benefits & Allowances	1,704	-486	-	1,218	-	1,218	946	946	272	0
6134	National Insurance	1,011	-	-	1,011	-	1,011	962	962	49	0
6221	Drugs & Medical Supplies	20	-	-	20	-	20	20	19	1	1
6222	Field Material & Supplies	593	-	-	593	-	593	593	551	42	42
6223	Office Materials & Supplies	504	-	-	504	-	504	504	503	1	1
6224	Print & Non-Print Material	289	200	-	489	-	489	489	481	8	8
6231	Fuel and Lubricants	2,367	227	-	2,594	-	2,594	2,594	2,457	137	137
6242	Maintenance of Buildings	1,029	-100	-	929	-	929	928	891	38	36
6243	Janitorial & Cleaning Supplies	119	-	-	119	-	119	119	119	0	0
6251	Maintenance of Roads	500	-185	-	315	-	315	315	315	0	0
6261	Local Travel & Subsistence	2,370	-157	-	2,213	-	2,213	2,213	2,158	55	55
6263	Postage Telex & Cablegram	37	-	-	37	-	37	37	11	26	26
6264	Vehicle Spares & Maintenance	1,200	400	-	1,600	-	1,600	1,600	1,590	10	10
6265	Other Transport Travel & Post	126	-100	-	26	-	26	26	1	25	25
6271	Telephone Charges	600	-	-	600	-	600	600	593	7	7
6272	Electricity Charges	4,000	-	-	4,000	-	4,000	4,000	2,757	1,243	1,243
6273	Water Charges	300	-	-	300	-	300	300	300	0	0
6281	Security Services	4,819	-	-	4,819	-	4,819	4,819	3,438	1,381	1,381
6282	Equipment Maintenance	800	-	-	800	-	800	800	696	104	104
6283	Cleaning & Extermination Services	300	15	-	315	-	315	315	248	67	67
6284	Other	168	-	-	168	-	168	168	118	50	50
6291	National & Other Events	735	-	-	735	-	735	735	728	7	7
6293	Refreshment and Meals	315	-	-	315	-	315	315	304	11	11
6294	Other	630	-	-	630	-	630	630	614	16	16
6302	Training (including Scholarships)	1,900	-300	-	1,600	-	1,600	1,600	1,540	60	60
6322	Subsidies & Contributions to International Orgs	20,480	-	-	20,480	-	20,480	20,480	20,480	0	0

DR. D. PERMAUL  
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>107,193</b>	<b>0</b>	<b>0</b>	<b>107,193</b>	<b>0</b>	<b>107,193</b>	<b>105,333</b>	<b>103,621</b>	<b>3,572</b>	<b>1,711</b>
6112	Senior Technical	4,816	-1,450	-	3,366	-	3,366	3,365	3,365	1	0
6113	Other Technical & Craft Skill	8,565	1,541	-	10,106	-	10,106	9,849	9,847	259	2
6114	Clerical & Office Support	2,898	45	-	2,943	-	2,943	2,939	2,938	5	1
6115	Semi-Skilled Operatives & Unskilled	1,879	-645	-	1,234	-	1,234	1,148	1,145	89	3
6116	Contracted Employees	1,712	3,050	-	4,762	-	4,762	4,757	4,756	6	1
6117	Temporary Employees	3,217	-830	-	2,387	-	2,387	2,006	1,727	660	279
6131	Other Direct Labour Costs	6,614	-1,711	-	4,903	-	4,903	4,251	4,241	662	10
6133	Benefits & Allowances	1,690	-	-	1,690	-	1,690	1,690	1,672	18	18
6134	National Insurance	1,438	-	-	1,438	-	1,438	1,378	1,378	60	0
6221	Drugs & Medical Supplies	165	-	-	165	-	165	165	164	1	1
6222	Field Material & Supplies	3,250	4,065	-	7,315	-	7,315	7,315	7,153	162	162
6223	Office Materials & Supplies	1,874	-	-	1,874	-	1,874	1,874	1,867	7	7
6224	Print & Non-Print Material	1,289	1,871	-	3,160	-	3,160	3,160	3,159	1	1
6231	Fuel and Lubricants	3,010	-1,450	-	1,560	-	1,560	1,560	1,560	0	0
6242	Maintenance of Buildings	1,460	-200	-	1,260	-	1,260	1,260	1,086	174	174
6243	Janitorial & Cleaning Supplies	173	-	-	173	-	173	173	173	0	0
6255	Maintenance of Other Infrastructure	2,050	-75	-	1,975	-	1,975	1,975	1,677	298	298
6261	Local Travel & Subsistence	3,218	-900	-	2,318	-	2,318	2,050	1,937	381	113
6263	Postage Telex & Cablegram	34	-	-	34	-	34	34	23	11	11
6264	Vehicle Spares & Maintenance	1,250	-	-	1,250	-	1,250	1,250	1,239	11	11
6265	Other Transport Travel & Post	5,539	-300	-	5,239	-	5,239	5,239	5,226	13	13
6271	Telephone Charges	1,294	-	-	1,294	-	1,294	1,148	888	406	260
6272	Electricity Charges	3,802	-	-	3,802	-	3,802	3,802	3,802	0	0
6273	Water Charges	450	-	-	450	-	450	450	450	0	0
6281	Security Services	1,600	-	-	1,600	-	1,600	1,600	1,600	0	0
6282	Equipment Maintenance	4,101	-2,350	-	1,751	-	1,751	1,751	1,685	66	66
6283	Cleaning & Extermination Services	1,213	80	-	1,293	-	1,293	1,293	1,289	4	4
6284	Other	782	275	-	1,057	-	1,057	1,057	897	160	160
6291	National & Other Events	380	500	-	880	-	880	880	827	53	53
6293	Refreshment and Meals	198	-	-	198	-	198	198	188	10	10
6294	Other	230	-80	-	150	-	150	150	94	56	56
6302	Training (including Scholarships)	1,436	-1,436	-	0	-	0	0	0	0	0
6322	Subsidies & Contributions to International Orgs	35,566	-	-	35,566	-	35,566	35,566	35,566	0	0

DR. D. PERMAUL  
HEAD OF BUDGET AGENCY

**AGENCY 23 - MINISTRY OF TOURISM, COMMERCE & INDUSTRY  
PROGRAMME 231 - MAIN OFFICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		197,664	2,963	0	200,627	0	200,627	196,352	195,448	5,178	904
6111	Administrative	1,977	84	-	2,061	-	2,061	2,061	2,061	0	0
6113	Other Technical & Craft Skill	2,627	-	-	2,627	-	2,627	2,449	2,442	185	7
6114	Clerical & Office Support	612	-	-	612	-	612	546	515	97	32
6115	Semi-Skilled Operatives & Unskilled	1,554	38	-	1,592	-	1,592	1,592	1,592	0	0
6116	Contracted Employees	18,806	-1,827	-	16,979	-	16,979	13,082	12,979	4,000	102
6131	Other Direct Labour Costs	78	4	-	82	-	82	82	82	0	0
6133	Benefits & Allowances	259	346	-	605	-	605	599	599	6	0
6134	National Insurance	504	-24	-	480	-	480	435	435	45	0
6221	Drugs & Medical Supplies	21	-	-	21	-	21	21	21	0	0
6222	Field Material & Supplies	86	20	-	106	-	106	106	104	3	3
6223	Office Materials & Supplies	1,370	-	-	1,370	-	1,370	1,370	1,370	0	0
6224	Print & Non-Print Material	321	-	-	321	-	321	321	321	0	0
6231	Fuel and Lubricants	2,395	-700	-	1,695	-	1,695	1,695	1,695	0	0
6242	Maintenance of Buildings	4,000	-300	-	3,700	-	3,700	3,700	3,694	6	6
6243	Janitorial & Cleaning Supplies	246	-	-	246	-	246	246	246	0	0
6252	Maintenance of Bridges	200	-	-	200	-	200	200	200	0	0
6255	Maintenance of Other Infrastructure	500	-	-	500	-	500	500	480	20	20
6261	Local Travel & Subsistence	844	970	-	1,814	-	1,814	1,814	1,808	6	6
6263	Postage Telex & Cablegram	20	-	-	20	-	20	0	0	20	0
6264	Vehicle Spares & Maintenance	1,028	-490	-	538	-	538	538	538	0	0
6265	Other Transport Travel & Post	100	-	-	100	-	100	100	100	0	0
6271	Telephone Charges	2,125	-	-	2,125	-	2,125	2,125	2,120	5	5
6272	Electricity Charges	7,000	3,200	-	10,200	-	10,200	10,200	10,200	0	0
6273	Water Charges	1,808	-	-	1,808	-	1,808	1,808	1,250	558	558
6281	Security Services	5,124	-	-	5,124	-	5,124	5,124	4,987	137	137
6282	Equipment Maintenance	308	-	-	308	-	308	249	235	73	14
6283	Cleaning & Extermination Services	115	-	-	115	-	115	115	103	12	12
6284	Other	1,778	642	-	2,420	-	2,420	2,420	2,420	0	0
6291	National & Other Events	16,810	1,000	-	17,810	-	17,810	17,810	17,809	1	1
6293	Refreshment and Meals	725	-	-	725	-	725	720	720	5	0
6294	Other	65	-	-	65	-	65	65	65	0	0
6302	Training (including Scholarships)	50	-	-	50	-	50	50	50	0	0
6321	Subsidies & Contributions to Local Orgs	124,208	-	-	124,208	-	124,208	124,208	124,208	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>35,387</b>	<b>-2,743</b>	<b>0</b>	<b>32,644</b>	<b>0</b>	<b>32,644</b>	<b>30,968</b>	<b>30,763</b>	<b>1,881</b>	<b>205</b>
6111	Administrative	4,391	-205	-	4,186	-	4,186	4,161	4,120	66	41
6113	Other Technical & Craft Skill	1,566	-346	-	1,220	-	1,220	1,170	1,170	50	0
6114	Clerical & Office Support	2,966	289	-	3,255	-	3,255	3,255	3,204	51	51
6115	Semi-Skilled Operatives & Unskilled	957	-133	-	824	-	824	794	771	54	23
6131	Other Direct Labour Costs	801	361	-	1,162	-	1,162	1,077	1,077	85	0
6133	Benefits & Allowances	759	205	-	964	-	964	943	943	21	0
6134	National Insurance	789	-15	-	774	-	774	714	714	60	0
6221	Drugs & Medical Supplies	32	-	-	32	-	32	32	32	0	0
6223	Office Materials & Supplies	1,300	-	-	1,300	-	1,300	1,300	1,300	0	0
6224	Print & Non-Print Material	480	-	-	480	-	480	480	480	0	0
6231	Fuel and Lubricants	200	-	-	200	-	200	159	159	41	0
6242	Maintenance of Buildings	1,050	-	-	1,050	-	1,050	1,050	1,048	2	2
6243	Janitorial & Cleaning Supplies	427	-	-	427	-	427	427	426	1	1
6255	Maintenance of Other Infrastructure	220	-	-	220	-	220	220	217	3	3
6261	Local Travel & Subsistence	795	-	-	795	-	795	795	793	2	2
6263	Postage Telex & Cablegram	66	-	-	66	-	66	43	36	30	7
6271	Telephone Charges	755	-	-	755	-	755	755	755	0	0
6272	Electricity Charges	10,771	-3,200	-	7,571	-	7,571	6,463	6,463	1,108	0
6273	Water Charges	220	-	-	220	-	220	188	128	92	60
6281	Security Services	3,243	-	-	3,243	-	3,243	3,243	3,243	0	0
6282	Equipment Maintenance	820	-	-	820	-	820	619	615	205	4
6283	Cleaning & Extermination Services	193	-	-	193	-	193	193	193	0	0
6284	Other	1,597	100	-	1,697	-	1,697	1,697	1,696	1	1
6291	National & Other Events	210	-	-	210	-	210	210	208	2	2
6293	Refreshment and Meals	470	200	-	670	-	670	670	669	1	1
6294	Other	264	-	-	264	-	264	264	261	3	3
6302	Training (including Scholarships)	45	-	-	45	-	45	45	40	5	5

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		30,828	-220	0	30,608	0	30,608	30,676	30,478	130	198
6111	Administrative	1,262	1,260	-	2,522	-	2,522	2,522	2,522	0	0
6112	Senior Technical	5,714	-339	-	5,375	-	5,375	5,375	5,375	0	0
6114	Clerical & Office Support	1,772	-304	-	1,468	-	1,468	1,468	1,441	26	26
6116	Contracted Employees	4,277	529	-	4,806	-	4,806	4,799	4,735	71	64
6131	Other Direct Labour Costs	2,052	-	-	2,052	-	2,052	2,148	2,052	0	96
6133	Benefits & Allowances	1,411	71	-	1,482	-	1,482	1,482	1,482	0	0
6134	National Insurance	730	6	-	736	-	736	736	736	0	0
6223	Office Materials & Supplies	1,400	-	-	1,400	-	1,400	1,398	1,398	2	0
6224	Print & Non-Print Material	130	-	-	130	-	130	130	130	0	0
6243	Janitorial & Cleaning Supplies	112	60	-	172	-	172	172	172	0	0
6261	Local Travel & Subsistence	850	200	-	1,050	-	1,050	1,050	1,049	1	1
6263	Postage Telex & Cablegram	11	-	-	11	-	11	5	0	11	5
6265	Other Transport Travel & Post	600	-500	-	100	-	100	100	100	0	0
6271	Telephone Charges	995	-	-	995	-	995	995	995	0	0
6284	Other	5,903	-1,552	-	4,351	-	4,351	4,351	4,349	2	2
6291	National & Other Events	1,100	350	-	1,450	-	1,450	1,450	1,448	2	2
6293	Refreshment and Meals	300	-	-	300	-	300	287	287	13	0
6302	Training (including Scholarships)	2,209	-	-	2,209	-	2,209	2,209	2,207	2	2

MR. W. HAMILTON  
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION  
PROGRAMME 311 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>331,081</b>	<b>0</b>	<b>0</b>	<b>331,081</b>	<b>143,000</b>	<b>474,081</b>	<b>472,660</b>	<b>470,381</b>	<b>3,700</b>	<b>2,279</b>
6111	Administrative	4,917	-500	-	4,417	-	4,417	4,417	4,417	0	0
6113	Other Technical & Craft Skill	1,359	-450	-	909	-	909	909	909	0	0
6114	Clerical & Office Support	10,948	-400	-	10,548	-	10,548	10,548	10,548	0	0
6115	Semi-Skilled Operatives & Unskilled	5,238	-100	-	5,138	-	5,138	5,138	5,138	0	0
6116	Contracted Employees	5,843	500	-	6,343	-	6,343	6,343	6,343	0	0
6131	Other Direct Labour Costs	2,889	450	-	3,339	-	3,339	2,876	2,876	463	0
6133	Benefits & Allowances	1,622	500	-	2,122	-	2,122	1,897	1,897	225	0
6134	National Insurance	1,905	-	-	1,905	-	1,905	1,797	1,797	108	0
6221	Drugs & Medical Supplies	63	-	-	63	-	63	63	62	1	1
6222	Field Material & Supplies	11	-	-	11	-	11	11	11	0	0
6223	Office Materials & Supplies	2,368	-	-	2,368	-	2,368	2,368	2,367	1	1
6224	Print & Non-Print Material	1,273	-	-	1,273	-	1,273	1,273	1,272	1	1
6231	Fuel and Lubricants	5,220	-	-	5,220	-	5,220	5,220	5,220	0	0
6241	Rental of Buildings	14,844	-	-	14,844	-	14,844	14,844	14,844	0	0
6243	Janitorial & Cleaning Supplies	762	-	-	762	-	762	762	762	0	0
6251	Maintenance of Roads	-	15,650	-	15,650	-	15,650	15,650	15,561	89	89
6261	Local Travel & Subsisten	2,100	-60	-	2,040	-	2,040	1,300	1,093	947	207
6263	Postage Telex & Cablegram	47	-	-	47	-	47	35	35	12	0
6264	Vehicle Spares & Maintenance	4,439	-	-	4,439	-	4,439	4,439	4,148	291	291
6265	Other Transport Travel & Post	630	-500	-	130	-	130	230	0	130	230
6271	Telephone Charges	3,549	-1,500	-	2,049	-	2,049	1,949	1,904	145	45
6272	Electricity Charges	45,000	-	-	45,000	-	45,000	45,000	45,000	0	0
6273	Water Charges	5,250	-2,650	-	2,600	-	2,600	3,000	2,561	39	439
6281	Security Services	30,000	-7,000	-	23,000	-	23,000	23,000	22,463	537	537
6282	Equipment Maintenance	551	-	-	551	-	551	551	413	138	138
6283	Cleaning & Extermination Services	355	-	-	355	-	355	355	350	5	5
6284	Other	1,964	-	-	1,964	-	1,964	1,964	1,726	238	238
6293	Refreshment and Meals	880	-	-	880	-	880	880	879	1	1
6294	Other	-	60	-	60	-	60	60	60	0	0
6302	Training (including Scholarships)	50	-	-	50	-	50	50	0	50	50
6321	Subsidies & Contributions to Local Orgs	130,000	-	-	130,000	143,000	273,000	273,000	273,000	0	0
6322	Subsidies & Contributions to International Orgs	47,004	-4,000	-	43,004	-	43,004	42,731	42,726	278	5

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION  
PROGRAMME 312 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>237,730</b>	<b>0</b>	<b>0</b>	<b>237,730</b>	<b>0</b>	<b>237,730</b>	<b>236,814</b>	<b>235,781</b>	<b>1,949</b>	<b>1,033</b>
6111	Administrative	2,391	150	-	2,541	-	2,541	2,508	2,508	33	0
6112	Senior Technical	3,627	-850	-	2,777	-	2,777	2,760	2,760	17	0
6113	Other Technical & Craft Skill	8,104	-252	-	7,852	-	7,852	7,234	7,234	618	0
6114	Clerical & Office Support	1,669	-	-	1,669	-	1,669	1,589	1,589	80	0
6115	Semi-Skilled Operatives & Unskilled	1,254	100	-	1,354	-	1,354	1,311	1,311	43	0
6131	Other Direct Labour Costs	2,638	700	-	3,338	-	3,338	3,260	3,260	78	0
6133	Benefits & Allowances	1,943	150	-	2,093	-	2,093	2,047	2,047	46	0
6134	National Insurance	1,182	2	-	1,184	-	1,184	1,183	1,183	1	0
6221	Drugs & Medical Supplies	70	-	-	70	-	70	70	70	0	0
6222	Field Material & Supplies	1,700	-	-	1,700	-	1,700	1,700	1,678	22	22
6223	Office Materials & Supplies	1,449	-	-	1,449	-	1,449	1,449	1,448	1	1
6224	Print & Non-Print Material	500	-	-	500	-	500	500	493	7	7
6231	Fuel and Lubricants	8,250	-	-	8,250	-	8,250	8,250	8,236	14	14
6242	Maintenance of Buildings	26,500	-	-	26,500	-	26,500	26,500	26,500	0	0
6243	Janitorial & Cleaning Supplies	390	-	-	390	-	390	390	389	1	1
6251	Maintenance of Roads	87,657	-	-	87,657	-	87,657	87,657	87,578	79	79
6252	Maintenance of Bridges	20,000	16	-	20,016	-	20,016	20,016	20,015	1	1
6254	Maintenance of Sea & River Defence	34,000	-	-	34,000	-	34,000	34,000	33,886	114	114
6255	Maintenance of Other Infrastructure	7,000	-	-	7,000	-	7,000	7,000	6,559	441	441
6261	Local Travel & Subsistence	110	20	-	130	-	130	130	130	0	0
6263	Postage Telex & Cablegram	19	-16	-	3	-	3	3	0	3	3
6264	Vehicle Spares & Maintenance	20,798	230	-	21,028	-	21,028	21,028	21,023	5	5
6271	Telephone Charges	765	-	-	765	-	765	765	695	70	70
6272	Electricity Charges	930	-	-	930	-	930	930	930	0	0
6273	Water Charges	220	-220	-	0	-	0	0	0	0	0
6281	Security Services	3,612	-30	-	3,582	-	3,582	3,582	3,526	56	56
6282	Equipment Maintenance	300	-	-	300	-	300	300	174	126	126
6283	Cleaning & Extermination Services	337	-	-	337	-	337	337	333	4	4
6284	Other	203	-	-	203	-	203	203	117	86	86
6293	Refreshment and Meals	112	-	-	112	-	112	112	110	2	2

MR. B. BALRAM  
HEAD OF BUDGET AGENCY



**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION  
PROGRAMME 313 - COMMUNICATION & TRANSPORT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		40,145	0	0	40,145	0	40,145	36,631	35,867	4,278	764
6112	Senior Technical	3,371	-	-	3,371	-	3,371	1,803	1,803	1,568	0
6114	Clerical & Office Support	330	-250	-	80	-	80	0	0	80	0
6131	Other Direct Labour Costs	94	250	-	344	-	344	324	324	20	0
6133	Benefits & Allowances	899	-	-	899	-	899	761	524	375	237
6134	National Insurance	257	-	-	257	-	257	86	86	171	0
6221	Drugs & Medical Supplies	40	-	-	40	-	40	40	40	0	0
6222	Field Material & Supplies	386	-	-	386	-	386	386	386	0	0
6223	Office Materials & Supplies	125	-	-	125	-	125	125	124	1	1
6224	Print & Non-Print Material	100	-	-	100	-	100	100	100	0	0
6231	Fuel and Lubricants	275	-	-	275	-	275	275	275	0	0
6243	Janitorial & Cleaning Supplies	50	-	-	50	-	50	50	50	0	0
6255	Maintenance of Other Infrastructure	26,330	500	-	26,830	-	26,830	26,830	26,755	75	75
6261	Local Travel & Subsistence	158	-	-	158	-	158	98	41	117	57
6263	Postage Telex & Cablegram	16	-	-	16	-	16	16	8	8	8
6264	Vehicle Spares & Maintenance	389	-	-	389	-	389	289	225	164	64
6265	Other Transport Travel & Post	6,400	-500	-	5,900	-	5,900	4,683	4,683	1,217	0
6271	Telephone Charges	200	-	-	200	-	200	90	80	120	10
6282	Equipment Maintenance	105	-	-	105	-	105	105	79	27	27
6283	Cleaning & Extermination Services	140	-	-	140	-	140	140	140	0	0
6284	Other	315	-	-	315	-	315	315	74	241	241
6293	Refreshment and Meals	70	-	-	70	-	70	70	69	1	1
6302	Training (including Scholarships)	95	-	-	95	-	95	45	0	95	45

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>309,312</b>	<b>0</b>	<b>0</b>	<b>309,312</b>	<b>0</b>	<b>309,312</b>	<b>291,137</b>	<b>290,494</b>	<b>18,818</b>	<b>643</b>
6114	Clerical & Office Support	493	15	-	508	-	508	508	508	0	0
6116	Contracted Employees	28,860	-15	-	28,845	-	28,845	25,500	25,098	3,747	402
6131	Other Direct Labour Costs	8	-	-	8	-	8	6	6	2	0
6133	Benefits & Allowances	41	-	-	41	-	41	40	40	1	0
6134	National Insurance	40	-	-	40	-	40	38	38	2	0
6221	Drugs & Medical Supplies	80	-	-	80	-	80	80	64	16	16
6222	Field Material & Supplies	475	-	-	475	-	475	475	475	0	0
6223	Office Materials & Supplies	1,050	-	-	1,050	-	1,050	1,050	999	51	51
6224	Print & Non-Print Material	425	-	-	425	-	425	425	417	8	8
6231	Fuel and Lubricants	370	200	-	570	-	570	570	569	1	1
6242	Maintenance of Buildings	1,000	-	-	1,000	-	1,000	1,000	993	7	7
6243	Janitorial & Cleaning Supplies	210	-	-	210	-	210	210	209	1	1
6255	Maintenance of Other Infrastructure	100	-	-	100	-	100	100	100	0	0
6261	Local Travel & Subsistence	2,100	-800	-	1,300	-	1,300	1,300	1,288	12	12
6263	Postage Telex & Cablegram	70	-	-	70	-	70	70	67	3	3
6264	Vehicle Spares & Maintenance	500	600	-	1,100	-	1,100	1,100	1,079	21	21
6271	Telephone Charges	2,250	-	-	2,250	-	2,250	2,250	2,250	0	0
6272	Electricity Charges	900	-	-	900	-	900	900	900	0	0
6273	Water Charges	330	-	-	330	-	330	330	330	0	0
6281	Security Services	1,480	-	-	1,480	-	1,480	1,480	1,371	109	109
6282	Equipment Maintenance	850	-	-	850	-	850	850	846	4	4
6283	Cleaning & Extermination Services	135	-	-	135	-	135	135	133	2	2
6284	Other	215	-	-	215	-	215	215	213	2	2
6291	National & Other Events	750	-	-	750	-	750	750	749	1	1
6293	Refreshment and Meals	625	-	-	625	-	625	625	625	0	0
6294	Other	120	-	-	120	-	120	120	115	5	5
6301	Education Subvention & Grants	22,802	-	-	22,802	-	22,802	22,802	22,802	0	0
6321	Subsidies & Contributions to Local Orgs	123,075	-	-	123,075	-	123,075	123,075	123,074	1	1
6322	Subsidies & Contributions to International Orgs	119,958	-	-	119,958	-	119,958	105,133	105,133	14,825	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		98,579	0	0	98,579	0	98,579	97,157	91,699	6,880	5,458
6112	Senior Technical	28,444	-426	-	28,018	-	28,018	28,018	27,643	375	375
6114	Clerical & Office Support	1,613	382	-	1,995	-	1,995	1,994	1,994	1	0
6115	Semi-Skilled Operatives & Unskilled	895	-859	-	36	-	36	0	0	36	0
6116	Contracted Employees	16,198	-144	-	16,054	-	16,054	16,054	12,512	3,542	3,542
6131	Other Direct Labour Costs	252	1,047	-	1,299	-	1,299	1,298	1,298	1	0
6133	Benefits & Allowances	5,029	-	-	5,029	-	5,029	4,500	3,654	1,375	846
6134	National Insurance	2,306	-	-	2,306	-	2,306	1,466	1,466	840	0
6221	Drugs & Medical Supplies	180	-	-	180	-	180	180	179	1	1
6222	Field Material & Supplies	1,440	-	-	1,440	-	1,440	1,440	1,440	0	0
6223	Office Materials & Supplies	2,780	-	-	2,780	-	2,780	2,780	2,762	18	18
6224	Print & Non-Print Material	2,457	-	-	2,457	-	2,457	2,457	2,439	18	18
6231	Fuel and Lubricants	165	-	-	165	-	165	165	165	0	0
6243	Janitorial & Cleaning Supplies	400	-	-	400	-	400	400	400	0	0
6261	Local Travel & Subsistence	3,300	-	-	3,300	-	3,300	3,300	3,088	212	212
6263	Postage Telex & Cablegram	30	-	-	30	-	30	14	13	17	1
6264	Vehicle Spares & Maintenance	160	-	-	160	-	160	160	160	0	0
6271	Telephone Charges	1,700	-	-	1,700	-	1,700	1,700	1,700	0	0
6272	Electricity Charges	1,750	-	-	1,750	-	1,750	1,750	1,750	0	0
6273	Water Charges	200	-	-	200	-	200	200	200	0	0
6282	Equipment Maintenance	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	240	-	-	240	-	240	240	183	57	57
6284	Other	310	-	-	310	-	310	310	305	5	5
6291	National & Other Events	10,050	-	-	10,050	-	10,050	10,050	9,674	376	376
6293	Refreshment and Meals	1,040	-	-	1,040	-	1,040	1,040	1,040	0	0
6294	Other	65	-	-	65	-	65	65	65	0	0
6301	Education Subvention & Grants	1,375	-	-	1,375	-	1,375	1,375	1,372	3	3
6302	Training (including Scholarships)	14,700	-	-	14,700	-	14,700	14,700	14,698	2	2

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>802,956</b>	<b>8,300</b>	<b>20,000</b>	<b>831,256</b>	<b>0</b>	<b>831,256</b>	<b>775,676</b>	<b>772,921</b>	<b>58,335</b>	<b>2,755</b>
6111	Administrative	9,292	-	-	9,292	-	9,292	9,292	8,978	314	314
6112	Senior Technical	5,915	-2,148	-	3,767	-	3,767	3,767	3,261	506	506
6113	Other Technical & Craft Skill	6,755	-1,040	-	5,715	-	5,715	5,710	5,710	5	0
6114	Clerical & Office Support	41,096	-3,390	-	37,706	-	37,706	37,706	37,558	148	148
6115	Semi-Skilled Operatives & Unskilled	13,085	-	-	13,085	-	13,085	13,085	12,753	332	332
6116	Contracted Employees	19,056	17,740	-	36,796	-	36,796	36,796	36,791	5	5
6117	Temporary Employees	5,341	-	-	5,341	-	5,341	5,341	4,558	783	783
6131	Other Direct Labour Costs	7,049	-1,462	-	5,587	-	5,587	5,587	5,584	3	3
6133	Benefits & Allowances	3,536	-600	-	2,936	-	2,936	2,936	2,907	29	29
6134	National Insurance	6,284	-800	-	5,484	-	5,484	5,484	5,307	177	177
6221	Drugs & Medical Supplies	500	-	-	500	-	500	500	500	0	0
6222	Field Material & Supplies	5,400	-	-	5,400	-	5,400	5,400	5,394	6	6
6223	Office Materials & Supplies	10,700	-	-	10,700	-	10,700	10,700	10,631	69	69
6224	Print & Non-Print Material	280,000	-	-	280,000	-	280,000	280,000	279,985	15	15
6231	Fuel and Lubricants	6,200	1,788	-	7,988	-	7,988	7,528	7,523	465	5
6241	Rental of Buildings	3,500	-128	-	3,372	-	3,372	3,372	3,372	0	0
6242	Maintenance of Buildings	21,000	3,833	-	24,833	-	24,833	24,833	24,833	0	0
6243	Janitorial & Cleaning Supplies	1,450	-	-	1,450	-	1,450	1,434	1,419	31	15
6255	Maintenance of Other Infrastructure	2,000	500	-	2,500	-	2,500	2,500	2,500	0	0
6261	Local Travel & Subsistence	16,900	-5,282	-	11,618	-	11,618	11,618	11,538	80	80
6263	Postage Telex & Cablegram	1,890	-	-	1,890	-	1,890	1,801	1,794	96	7
6264	Vehicle Spares & Maintena	8,100	1,400	-	9,500	-	9,500	9,500	9,493	7	7
6265	Other Transp Travel & Post	14,500	2,194	-	16,694	-	16,694	16,694	16,669	26	26
6271	Telephone Charges	5,200	-	-	5,200	-	5,200	5,200	5,200	0	0
6272	Electricity Charges	22,500	-	-	22,500	-	22,500	22,500	22,500	0	0
6273	Water Charges	4,200	-	-	4,200	-	4,200	4,200	4,200	0	0
6281	Security Services	20,000	-1,200	-	18,800	-	18,800	18,800	18,800	0	0
6282	Equipment Maintenance	11,498	-	-	11,498	-	11,498	11,498	11,495	3	3
6283	Cleaning & Extermination Services	2,200	-205	-	1,995	-	1,995	1,995	1,988	7	7
6284	Other	53,734	-2,400	-	51,334	-	51,334	51,334	51,331	3	3
6291	National & Other Events	560	-	-	560	-	560	560	483	77	77
6292	Dietary	96,000	-	20,000	116,000	-	116,000	108,174	108,174	7,826	0
6293	Refreshment and Meals	1,915	-	-	1,915	-	1,915	1,915	1,898	17	17
6294	Other	1,500	-	-	1,500	-	1,500	1,500	1,379	121	121
6301	Education Subvention & Grants	91,500	-	-	91,500	-	91,500	44,316	44,316	47,184	0
6302	Training (including Scholarships)	2,600	-500	-	2,100	-	2,100	2,100	2,099	1	1

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>446,278</b>	<b>-8,300</b>	<b>0</b>	<b>437,978</b>	<b>0</b>	<b>437,978</b>	<b>435,464</b>	<b>429,205</b>	<b>8,773</b>	<b>6,259</b>
6111	Administrative	6,334	-	-	6,334	-	6,334	5,500	4,681	1,653	819
6112	Senior Technical	48,172	-7,408	-	40,764	-	40,764	40,764	40,663	101	101
6113	Other Technical & Craft Skill	7,121	-	-	7,121	-	7,121	7,121	6,017	1,104	1,104
6114	Clerical & Office Support	15,714	-3,000	-	12,714	-	12,714	12,714	12,101	613	613
6115	Semi-Skilled Operatives & Unskilled	11,660	-	-	11,660	-	11,660	11,660	10,961	699	699
6116	Contracted Employees	29,157	3,974	-	33,131	-	33,131	33,131	33,129	2	2
6117	Temporary Employees	32,390	-1,274	-	31,116	-	31,116	31,116	29,404	1,712	1,712
6131	Other Direct Labour Costs	1,937	-	-	1,937	-	1,937	1,937	1,061	876	876
6133	Benefits & Allowances	2,675	-	-	2,675	-	2,675	2,029	2,029	646	0
6134	National Insurance	6,573	-592	-	5,981	-	5,981	4,947	4,947	1,034	0
6221	Drugs & Medical Supplies	510	-	-	510	-	510	510	510	0	0
6222	Field Material & Supplies	7,700	-	-	7,700	-	7,700	7,700	7,691	9	9
6223	Office Materials & Supplies	6,400	-	-	6,400	-	6,400	6,400	6,393	7	7
6224	Print & Non-Print Material	12,000	-	-	12,000	-	12,000	12,000	12,000	0	0
6231	Fuel and Lubricants	2,400	-	-	2,400	-	2,400	2,400	2,400	0	0
6241	Rental of Buildings	4,640	-1,205	-	3,435	-	3,435	3,435	3,425	10	10
6242	Maintenance of Buildings	22,000	-	-	22,000	-	22,000	22,000	22,000	0	0
6243	Janitorial & Cleaning Supplies	1,720	-	-	1,720	-	1,720	1,720	1,715	5	5
6255	Maintenance of Other Infrastructure	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6261	Local Travel & Subsistence	7,500	-	-	7,500	-	7,500	7,500	7,427	73	73
6263	Postage Telex & Cablegram	55	-	-	55	-	55	55	55	0	0
6264	Vehicle Spares & Maintenance	2,400	-360	-	2,040	-	2,040	2,040	2,014	26	26
6265	Other Transport Travel & Post	110	-	-	110	-	110	110	107	3	3
6271	Telephone Charges	3,650	-	-	3,650	-	3,650	3,650	3,650	0	0
6272	Electricity Charges	22,500	-	-	22,500	-	22,500	22,500	22,499	1	1
6273	Water Charges	6,150	-	-	6,150	-	6,150	6,150	6,150	0	0
6281	Security Services	20,832	-5,131	-	15,701	-	15,701	15,701	15,701	0	0
6282	Equipment Maintenance	7,500	-300	-	7,200	-	7,200	7,200	7,198	2	2
6283	Cleaning & Extermination Services	2,500	-710	-	1,790	-	1,790	1,790	1,787	3	3
6284	Other	6,628	-	-	6,628	-	6,628	6,628	6,628	0	0
6291	National & Other Events	7,600	-	-	7,600	-	7,600	7,600	7,482	118	118
6292	Dietary	50,000	-	-	50,000	-	50,000	50,000	50,000	0	0
6293	Refreshment and Meals	1,150	-	-	1,150	-	1,150	1,150	1,143	7	7
6294	Other	2,100	-1,000	-	1,100	-	1,100	1,100	1,067	33	33
6301	Education Subvention & Grants	35,000	-174	-	34,826	-	34,826	34,826	34,826	0	0
6302	Training (including Scholarships)	47,000	8,880	-	55,880	-	55,880	55,880	55,842	38	38

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,081,839	0	0	3,081,839	0	3,081,839	3,081,828	3,081,419	420	409
6111	Administrative	270,210	36,946	-	307,156	-	307,156	307,156	307,156	0	0
6112	Senior Technical	724,866	-	-	724,866	-	724,866	724,866	724,792	74	74
6113	Other Technical & Craft Skill	219,366	-36,946	-	182,420	-	182,420	182,420	182,420	0	0
6114	Clerical & Office Support	27,927	-163	-	27,764	-	27,764	27,764	27,742	22	22
6115	Semi-Skilled Operatives & Unskilled	109,157	-2,500	-	106,657	-	106,657	106,657	106,606	51	51
6116	Contracted Employees	4,495	2,663	-	7,158	-	7,158	7,158	7,158	0	0
6117	Temporary Employees	43,294	7,900	-	51,194	-	51,194	51,194	51,184	10	10
6131	Other Direct Labour Costs	28,382	-7,900	-	20,482	-	20,482	20,482	20,400	82	82
6133	Benefits & Allowances	24,263	-	-	24,263	-	24,263	24,263	24,263	0	0
6134	National Insurance	102,115	-	-	102,115	-	102,115	102,115	102,115	0	0
6221	Drugs & Medical Supplies	1,180	-	-	1,180	-	1,180	1,180	1,103	77	77
6222	Field Material & Supplies	42,000	-450	-	41,550	-	41,550	41,550	41,545	5	5
6223	Office Materials & Supplies	11,500	-	-	11,500	-	11,500	11,500	11,492	8	8
6224	Print & Non-Print Material	23,000	-400	-	22,600	-	22,600	22,600	22,600	0	0
6231	Fuel and Lubricants	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6241	Rental of Buildings	6,500	-	-	6,500	-	6,500	6,500	6,500	0	0
6242	Maintenance of Buildings	150,000	3,450	-	153,450	-	153,450	153,450	153,441	9	9
6243	Janitorial & Cleaning Supplies	8,500	-	-	8,500	-	8,500	8,500	8,492	8	8
6255	Maintenance of Other Infrastructure	17,000	1,000	-	18,000	-	18,000	18,000	18,000	0	0
6261	Local Travel & Subsistence	6,100	-2,600	-	3,500	-	3,500	3,489	3,479	21	10
6263	Postage Telex & Cablegram	140	-	-	140	-	140	140	134	6	6
6264	Vehicle Spares & Maintenance	3,600	-	-	3,600	-	3,600	3,600	3,600	0	0
6271	Telephone Charges	4,100	-	-	4,100	-	4,100	4,100	4,099	1	1
6272	Electricity Charges	43,000	-	-	43,000	-	43,000	43,000	43,000	0	0
6273	Water Charges	23,100	-	-	23,100	-	23,100	23,100	23,100	0	0
6281	Security Services	127,078	-	-	127,078	-	127,078	127,078	127,077	1	1
6282	Equipment Maintenance	14,500	-3,450	-	11,050	-	11,050	11,050	11,049	1	1
6283	Cleaning & Extermination Services	17,000	-3,348	-	13,652	-	13,652	13,652	13,648	4	4
6284	Other	2,300	3,464	-	5,764	-	5,764	5,764	5,763	1	1
6291	National & Other Events	7,000	2,700	-	9,700	-	9,700	9,700	9,698	2	2
6292	Dietary	970	-	-	970	-	970	970	970	0	0
6293	Refreshment and Meals	700	-	-	700	-	700	700	698	2	2
6294	Other	140	998	-	1,138	-	1,138	1,138	1,113	25	25
6301	Education Subvention & Grants	997,656	2,100	-	999,756	-	999,756	999,756	999,746	10	10
6302	Training (including Scholarships)	19,200	-3,464	-	15,736	-	15,736	15,736	15,736	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>101,631</b>	<b>-2,520</b>	<b>168,750</b>	<b>267,861</b>	<b>53,130</b>	<b>320,991</b>	<b>320,848</b>	<b>320,793</b>	<b>198</b>	<b>55</b>
6111	Administrative	4,074	-750	-	3,324	-	3,324	3,293	3,293	31	0
6113	Other Technical & Craft Skill	3,371	-587	-	2,784	-	2,784	2,782	2,782	1	0
6114	Clerical & Office Support	9,327	-440	-	8,887	-	8,887	8,885	8,875	12	10
6115	Semi-Skilled Operatives & Unskilled	1,471	50	-	1,521	-	1,521	1,510	1,510	11	0
6116	Contracted Employees	33,304	-	-	33,304	-	33,304	33,304	33,304	0	0
6131	Other Direct Labour Costs	1,958	-550	-	1,408	-	1,408	1,337	1,337	71	0
6133	Benefits & Allowances	1,433	77	-	1,510	-	1,510	1,496	1,496	14	0
6134	National Insurance	1,661	-320	-	1,341	-	1,341	1,328	1,327	14	1
6221	Drugs & Medical Supplies	31	-	-	31	-	31	31	31	0	0
6222	Field Material & Supplies	35	-	-	35	-	35	35	35	0	0
6223	Office Materials & Supplies	2,580	-	-	2,580	-	2,580	2,580	2,580	0	0
6224	Print & Non-Print Material	620	-	-	620	-	620	620	620	0	0
6231	Fuel and Lubricants	3,750	-	-	3,750	1,500	5,250	5,250	5,250	0	0
6242	Maintenance of Buildings	4,800	-	-	4,800	-	4,800	4,800	4,799	1	1
6243	Janitorial & Cleaning Supplies	380	-	-	380	-	380	380	378	2	2
6255	Maintenance of Other Infrastructure	440	-	-	440	-	440	440	439	1	1
6261	Local Travel & Subsistence	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6263	Postage Telex & Cablegram	50	-27	-	23	-	23	23	23	0	0
6264	Vehicle Spares & Maintenance	4,750	-123	-	4,627	-	4,627	4,627	4,594	33	33
6271	Telephone Charges	1,930	130	-	2,060	-	2,060	2,060	2,060	0	0
6272	Electricity Charges	11,000	-	-	11,000	-	11,000	11,000	11,000	0	0
6273	Water Charges	250	-	-	250	-	250	250	250	0	0
6281	Security Services	5,471	-	-	5,471	17,955	23,426	23,426	23,424	2	2
6282	Equipment Maintenance	1,160	-	-	1,160	-	1,160	1,160	1,158	2	2
6283	Cleaning & Extermination Services	540	-	-	540	-	540	540	540	0	0
6284	Other	2,750	-	168,750	171,500	33,675	205,175	205,175	205,175	0	0
6291	National & Other Events	2,300	-	-	2,300	-	2,300	2,300	2,300	0	0
6293	Refreshment and Meals	745	-	-	745	-	745	745	745	0	0
6294	Other	350	20	-	370	-	370	370	370	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>158,781</b>	<b>2,620</b>	<b>12,000</b>	<b>173,401</b>	<b>0</b>	<b>173,401</b>	<b>172,097</b>	<b>171,838</b>	<b>1,563</b>	<b>259</b>
6111	Administrative	1,666	-630	-	1,036	-	1,036	1,011	1,011	25	0
6112	Senior Technical	2,306	-350	-	1,956	-	1,956	1,933	1,933	23	0
6113	Other Technical & Craft Skill	10,428	-890	-	9,538	-	9,538	9,513	9,500	38	13
6114	Clerical & Office Support	4,831	700	-	5,531	-	5,531	5,455	5,455	76	0
6115	Semi-Skilled Operatives & Unskilled	8,162	-470	-	7,692	-	7,692	7,633	7,583	109	50
6116	Contracted Employees	26,785	6,230	-	33,015	-	33,015	32,052	32,020	995	32
6117	Temporary Employees	4,828	-2,240	-	2,588	-	2,588	2,534	2,524	64	10
6131	Other Direct Labour Costs	1,156	-300	-	856	-	856	856	856	0	0
6133	Benefits & Allowances	1,279	740	-	2,019	-	2,019	1,950	1,950	69	0
6134	National Insurance	2,142	-170	-	1,972	-	1,972	1,962	1,962	10	0
6221	Drugs & Medical Supplies	60	-	-	60	-	60	60	60	0	0
6222	Field Material & Supplies	245	-	-	245	-	245	245	245	0	0
6223	Office Materials & Supplies	920	-	-	920	-	920	920	920	0	0
6224	Print & Non-Print Material	2,150	-	-	2,150	-	2,150	2,150	2,149	1	1
6231	Fuel and Lubricants	130	-	-	130	-	130	130	129	1	1
6242	Maintenance of Buildings	3,500	-	-	3,500	-	3,500	3,500	3,498	2	2
6243	Janitorial & Cleaning Supplies	630	-	-	630	-	630	630	627	3	3
6255	Maintenance of Other Infrastructure	1,000	-	-	1,000	-	1,000	1,000	999	1	1
6261	Local Travel & Subsistence	1,510	-	-	1,510	-	1,510	1,510	1,510	0	0
6263	Postage Telex & Cablegram	46	-20	-	26	-	26	26	25	1	1
6265	Other Transport Travel & Post	480	-32	-	448	-	448	448	448	0	0
6271	Telephone Charges	1,205	20	-	1,225	-	1,225	1,225	1,224	1	1
6272	Electricity Charges	6,500	-	-	6,500	-	6,500	6,500	6,496	4	4
6273	Water Charges	1,330	-	-	1,330	-	1,330	1,330	1,330	0	0
6281	Security Services	20,120	-	-	20,120	-	20,120	20,120	20,117	3	3
6282	Equipment Maintenance	2,370	-	-	2,370	-	2,370	2,370	2,363	7	7
6283	Cleaning & Extermination Services	1,780	-15	-	1,765	-	1,765	1,765	1,764	1	1
6284	Other	5,250	47	-	5,297	-	5,297	5,297	5,297	0	0
6291	National & Other Events	25,200	-	12,000	37,200	-	37,200	37,200	37,200	0	0
6293	Refreshment and Meals	510	-	-	510	-	510	510	510	0	0
6294	Other	1,250	-	-	1,250	-	1,250	1,250	1,250	0	0
6302	Training (including Scholarships)	1,850	-	-	1,850	-	1,850	1,850	1,848	2	2
6321	Subsidies & Contributions to Local Orgs	16,653	-	-	16,653	-	16,653	16,653	16,653	0	0
6322	Subsidies & Contributions to International Orgs	509	-	-	509	-	509	509	383	126	126

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		51,284	0	0	51,284	0	51,284	51,940	51,200	84	740
6111	Administrative	1,496	1,105	-	2,601	-	2,601	2,601	2,601	0	0
6112	Senior Technical	864	-52	-	812	-	812	812	812	0	0
6113	Other Technical & Craft Skill	2,573	-1,688	-	885	-	885	884	884	1	0
6114	Clerical & Office Support	1,056	-528	-	528	-	528	528	528	0	0
6115	Semi-Skilled Operatives & Unskilled	378	-	-	378	-	378	375	375	3	0
6116	Contracted Employees	6,167	2,365	-	8,532	-	8,532	9,029	8,532	0	497
6117	Temporary Employees	2,034	-300	-	1,734	-	1,734	1,928	1,724	10	204
6131	Other Direct Labour Costs	648	-403	-	245	-	245	245	245	0	0
6133	Benefits & Allowances	1,372	-399	-	973	-	973	944	944	29	0
6134	National Insurance	487	-100	-	387	-	387	384	384	3	0
6221	Drugs & Medical Supplies	33	-	-	33	-	33	33	33	0	0
6222	Field Material & Supplies	580	-	-	580	-	580	580	579	1	1
6223	Office Materials & Supplies	500	-	-	500	-	500	500	500	0	0
6224	Print & Non-Print Material	445	-	-	445	-	445	445	445	0	0
6231	Fuel and Lubricants	165	-	-	165	-	165	165	164	1	1
6242	Maintenance of Buildings	1,250	-	-	1,250	-	1,250	1,250	1,247	3	3
6243	Janitorial & Cleaning Supplies	145	-	-	145	-	145	145	145	0	0
6255	Maintenance of Other Infrastructure	118	-	-	118	-	118	118	116	2	2
6261	Local Travel & Subsistence	1,360	-	-	1,360	-	1,360	1,360	1,360	0	0
6263	Postage Telex & Cablegram	47	-47	-	0	-	0	0	0	0	0
6264	Vehicle Spares & Maintenance	105	-	-	105	-	105	105	87	18	18
6265	Other Transport Travel & Post	530	-	-	530	-	530	530	530	0	0
6271	Telephone Charges	105	47	-	152	-	152	152	151	1	1
6272	Electricity Charges	600	-	-	600	-	600	600	600	0	0
6273	Water Charges	174	-	-	174	-	174	174	174	0	0
6281	Security Services	4,000	-	-	4,000	-	4,000	4,000	4,000	1	1
6282	Equipment Maintenance	335	-	-	335	-	335	335	334	1	1
6283	Cleaning & Extermination Services	140	-	-	140	-	140	140	136	4	4
6284	Other	205	-	-	205	-	205	205	205	0	0
6291	National & Other Events	6,500	-	-	6,500	-	6,500	6,500	6,500	0	0
6293	Refreshment and Meals	96	-	-	96	-	96	96	96	0	0
6294	Other	2,325	-	-	2,325	-	2,325	2,325	2,325	0	0
6302	Training (including Scholarships)	5,100	-	-	5,100	-	5,100	5,100	5,097	3	3
6321	Subsidies & Contributions to Local Orgs	2,120	-	-	2,120	-	2,120	2,120	2,119	1	1
6322	Subsidies & Contributions to International Orgs	7,231	-	-	7,231	-	7,231	7,231	7,230	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 2006**

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	67,395	0	2,000	69,395	0	69,395	69,395	69,395	0	0
6321	Subsidies & Contributions to Local Orgs	67,395	-	2,000	69,395	-	69,395	69,395	69,395	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		192,174	-100	0	192,074	0	192,074	191,261	191,172	902	89
6111	Administrative	1,428	-	-	1,428	-	1,428	1,421	1,421	7	0
6112	Senior Technical	5,040	-100	-	4,940	-	4,940	4,902	4,902	38	0
6113	Other Technical & Craft Skill	3,565	56	-	3,621	-	3,621	3,619	3,619	2	0
6114	Clerical & Office Support	5,548	-2,056	-	3,492	-	3,492	3,447	3,447	45	0
6115	Semi-Skilled Operatives & Unskilled	2,816	-400	-	2,416	-	2,416	2,387	2,387	29	0
6116	Contracted Employees	71,385	3,500	-	74,885	-	74,885	74,482	74,482	403	0
6131	Other Direct Labour Costs	621	40	-	661	-	661	652	652	9	0
6133	Benefits & Allowances	2,702	-1,100	-	1,602	-	1,602	1,588	1,588	14	0
6134	National Insurance	1,529	-40	-	1,489	-	1,489	1,193	1,193	296	0
6221	Drugs & Medical Supplies	660	-	-	660	-	660	660	659	1	1
6222	Field Material & Supplies	575	-	-	575	-	575	575	573	2	2
6223	Office Materials & Supplies	1,155	-100	-	1,055	-	1,055	1,055	1,055	0	0
6224	Print & Non-Print Material	1,425	-50	-	1,375	-	1,375	1,375	1,375	0	0
6231	Fuel and Lubricants	8,700	100	-	8,800	-	8,800	8,800	8,797	3	3
6242	Maintenance of Buildings	8,400	-	-	8,400	-	8,400	8,400	8,399	1	1
6243	Janitorial & Cleaning Supplies	670	-	-	670	-	670	670	670	0	0
6251	Maintenance of Roads	450	-	-	450	-	450	450	449	1	1
6252	Maintenance of Bridges	100	-	-	100	-	100	100	98	2	2
6253	Maintenance of Drainage & Irrigation	800	-	-	800	-	800	800	799	1	1
6255	Maintenance of Other Infrastructure	1,260	-	-	1,260	-	1,260	1,260	1,258	2	2
6261	Local Travel & Subsistence	2,200	-	-	2,200	-	2,200	2,200	2,198	2	2
6263	Postage Telex & Cablegram	90	-44	-	46	-	46	46	43	4	4
6264	Vehicle Spares & Maintenance	3,050	-30	-	3,020	-	3,020	3,050	3,015	5	35
6265	Other Transport Travel & Post	2,200	-	-	2,200	-	2,200	2,200	2,199	1	1
6271	Telephone Charges	1,200	-	-	1,200	-	1,200	1,200	1,195	5	5
6272	Electricity Charges	5,500	-	-	5,500	-	5,500	5,500	5,500	0	0
6273	Water Charges	800	-509	-	291	-	291	291	285	5	5
6281	Security Services	9,000	-	-	9,000	-	9,000	9,000	8,981	19	19
6282	Equipment Maintenance	1,470	-	-	1,470	-	1,470	1,470	1,469	1	1
6283	Cleaning & Extermination Services	1,520	-	-	1,520	-	1,520	1,520	1,520	0	0
6284	Other	420	-	-	420	-	420	420	420	0	0
6291	National & Other Events	460	-	-	460	-	460	460	460	0	0
6292	Dietary	27,700	509	-	28,209	-	28,209	28,209	28,209	0	0
6293	Refreshment and Meals	115	-	-	115	-	115	115	114	1	1
6294	Other	17,300	124	-	17,424	-	17,424	17,424	17,423	1	1
6302	Training (including Scholarships)	320	-	-	320	-	320	320	319	1	1

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		359,024	0	0	359,024	600,000	959,024	959,011	957,336	1,688	1,674
6111	Administrative	5,983	-43	-	5,940	-	5,940	5,940	5,940	0	0
6114	Clerical & Office Support	1,733	-	-	1,733	-	1,733	1,733	1,733	0	0
6115	Semi-Skilled Operatives & Unskilled	616	-	-	616	-	616	616	616	0	0
6116	Contracted Employees	1,111	-	-	1,111	-	1,111	1,111	1,111	0	0
6131	Other Direct Labour Costs	235	-	-	235	-	235	230	215	20	15
6133	Benefits & Allowances	815	43	-	858	-	858	855	855	3	0
6134	National Insurance	396	-	-	396	-	396	390	390	6	0
6221	Drugs & Medical Supplies	160	-	-	160	-	160	160	160	0	0
6222	Field Material & Supplies	120	-	-	120	-	120	120	113	7	7
6223	Office Materials & Supplies	2,201	-	-	2,201	-	2,201	2,201	2,090	111	111
6224	Print & Non-Print Material	792	-	-	792	-	792	792	792	0	0
6231	Fuel and Lubricants	2,380	-	-	2,380	-	2,380	2,380	1,768	612	612
6242	Maintenance of Buildings	826	300	-	1,126	-	1,126	1,126	1,126	0	0
6243	Janitorial & Cleaning Supplies	588	-	-	588	-	588	588	588	0	0
6261	Local Travel & Subsistence	858	-	-	858	-	858	858	746	112	112
6263	Postage Telex & Cablegram	12	-	-	12	-	12	12	6	6	6
6264	Vehicle Spares & Maintenance	1,242	-	-	1,242	-	1,242	1,242	1,085	157	157
6265	Other Transport Travel & Post	210	-	-	210	-	210	210	203	8	8
6271	Telephone Charges	1,782	-	-	1,782	-	1,782	1,782	1,718	64	64
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	3,604	-600	-	3,004	-	3,004	3,004	2,637	367	367
6282	Equipment Maintenance	620	-	-	620	-	620	620	620	0	0
6283	Cleaning & Extermination Services	320	-	-	320	-	320	320	320	0	0
6284	Other	332	300	-	632	-	632	632	632	0	0
6291	National & Other Events	480	-	-	480	-	480	480	264	216	216
6293	Refreshment and Meals	535	-	-	535	-	535	535	535	0	0
6294	Other	393	-	-	393	-	393	393	393	0	0
6302	Training (including Scholarships)	176	-	-	176	-	176	176	176	0	0
6321	Subsidies & Contributions to Local Orgs	326,784	-	-	326,784	600,000	926,784	926,784	926,784	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,252,017	0	0	2,252,017	0	2,252,017	2,251,736	2,249,327	2,690	2,409
6111	Administrative	7,315	-740	-	6,575	-	6,575	6,575	6,575	0	0
6112	Senior Technical	92,397	-11,402	-	80,995	-	80,995	80,995	80,846	149	149
6113	Other Technical & Craft Skill	97,111	-505	-	96,606	-	96,606	96,606	96,408	198	198
6114	Clerical & Office Support	47,984	6,496	-	54,480	-	54,480	54,480	54,480	0	0
6115	Semi-Skilled Operatives & Unskilled	201,346	-12,107	-	189,239	-	189,239	189,239	189,218	21	21
6116	Contracted Employees	370,405	20,754	-	391,159	-	391,159	391,159	391,159	0	0
6131	Other Direct Labour Costs	85,643	1,408	-	87,051	-	87,051	87,051	87,040	11	11
6133	Benefits & Allowances	84,343	-3,495	-	80,848	-	80,848	80,708	80,703	145	4
6134	National Insurance	48,495	-409	-	48,086	-	48,086	48,086	48,036	50	50
6221	Drugs & Medical Supplies	605,000	3,680	-	608,680	-	608,680	608,680	608,404	276	276
6222	Field Material & Supplies	920	-342	-	578	-	578	578	515	63	63
6223	Office Materials & Supplies	14,000	-4,623	-	9,377	-	9,377	9,236	9,178	199	59
6224	Print & Non-Print Material	7,300	43	-	7,343	-	7,343	7,343	7,264	79	79
6231	Fuel and Lubricants	41,545	3,893	-	45,438	-	45,438	45,438	45,438	0	0
6241	Rental of Buildings	14,921	371	-	15,292	-	15,292	15,292	15,291	1	1
6242	Maintenance of Buildings	28,000	-4,118	-	23,882	-	23,882	23,882	23,882	0	0
6243	Janitorial & Cleaning Supplies	12,000	-	-	12,000	-	12,000	12,000	11,921	79	79
6261	Local Travel & Subsistence	1,580	-	-	1,580	-	1,580	1,580	1,488	92	92
6263	Postage Telex & Cablegram	45	-12	-	33	-	33	33	21	12	12
6264	Vehicle Spares & Maintenance	1,800	-	-	1,800	-	1,800	1,800	1,559	241	241
6271	Telephone Charges	4,500	-123	-	4,377	-	4,377	4,377	4,331	46	46
6272	Electricity Charges	240,000	-	-	240,000	-	240,000	240,000	239,987	13	13
6273	Water Charges	12,500	2	-	12,502	-	12,502	12,502	12,501	1	1
6281	Security Services	13,837	-6,656	-	7,181	-	7,181	7,181	7,097	84	84
6282	Equipment Maintenance	85,500	-209	-	85,291	-	85,291	85,291	85,210	81	81
6283	Cleaning & Extermination Services	28,100	-2,346	-	25,754	-	25,754	25,754	25,675	79	79
6284	Other	55,300	10,706	-	66,006	-	66,006	66,006	65,482	524	524
6291	National & Other Events	670	30	-	700	-	700	700	700	0	0
6292	Dietary	43,000	-1,136	-	41,864	-	41,864	41,864	41,864	0	0
6293	Refreshment and Meals	1,960	308	-	2,268	-	2,268	2,268	2,143	125	125
6302	Training (including Scholarships)	4,500	532	-	5,032	-	5,032	5,032	4,912	120	120

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		506,065	-11,700	0	494,365	0	494,365	495,057	481,398	12,967	13,658
6111	Administrative	17,139	-2,425	-	14,714	-	14,714	14,714	14,714	0	0
6112	Senior Technical	17,294	-1,941	-	15,353	-	15,353	15,353	15,353	0	0
6113	Other Technical & Craft Skill	3,269	1,666	-	4,935	-	4,935	4,780	4,780	155	0
6114	Clerical & Office Support	19,938	-	-	19,938	-	19,938	19,938	19,938	0	0
6115	Semi-Skilled Operatives & Unskilled	6,342	400	-	6,742	-	6,742	6,742	6,737	5	5
6116	Contracted Employees	27,607	-	-	27,607	-	27,607	22,482	22,409	5,198	74
6117	Temporary Employees	1,012	-400	-	612	-	612	376	376	236	0
6131	Other Direct Labour Costs	5,726	-	-	5,726	-	5,726	5,488	5,486	240	2
6133	Benefits & Allowances	9,827	-	-	9,827	-	9,827	7,894	7,894	1,933	0
6134	National Insurance	4,591	-	-	4,591	-	4,591	4,591	4,591	0	0
6221	Drugs & Medical Supplies	55,000	-	-	55,000	-	55,000	55,000	55,000	0	0
6222	Field Material & Supplies	2,044	-	-	2,044	-	2,044	2,202	1,715	329	487
6223	Office Materials & Supplies	8,108	-1,000	-	7,108	-	7,108	7,108	7,077	31	31
6224	Print & Non-Print Material	7,157	-3,000	-	4,157	-	4,157	4,170	3,963	194	206
6231	Fuel and Lubricants	6,200	1,000	-	7,200	-	7,200	7,200	7,200	0	0
6241	Rental of Buildings	6,950	-4,000	-	2,950	-	2,950	3,160	2,805	145	355
6242	Maintenance of Buildings	16,500	-	-	16,500	-	16,500	18,997	16,489	11	2,508
6243	Janitorial & Cleaning Supplies	1,611	-	-	1,611	-	1,611	1,611	1,609	2	2
6255	Maintenance of Other Infrastructure	2,500	-	-	2,500	-	2,500	2,500	2,495	5	5
6261	Local Travel & Subsistence	5,838	-	-	5,838	-	5,838	5,838	5,830	8	8
6263	Postage Telex & Cablegram	261	-	-	261	-	261	261	144	117	117
6264	Vehicle Spares & Maintenance	5,950	-	-	5,950	-	5,950	5,950	5,919	31	31
6265	Other Transport Travel & Post	1,035	-	-	1,035	-	1,035	1,035	1,034	1	1
6271	Telephone Charges	7,688	-	-	7,688	-	7,688	7,688	7,688	0	0
6272	Electricity Charges	27,500	-	-	27,500	-	27,500	27,500	27,498	2	2
6273	Water Charges	1,800	-	-	1,800	-	1,800	1,800	1,799	1	1
6281	Security Services	24,661	-	-	24,661	-	24,661	24,661	24,661	0	0
6282	Equipment Maintenance	7,105	-1,500	-	5,605	-	5,605	7,105	5,305	300	1,800
6283	Cleaning & Extermination Services	1,759	-	-	1,759	-	1,759	1,759	1,755	4	4
6284	Other	13,023	3,500	-	16,523	-	16,523	16,523	16,521	2	2
6291	National & Other Events	3,191	-	-	3,191	-	3,191	3,191	3,189	2	2
6293	Refreshment and Meals	3,086	-	-	3,086	-	3,086	3,086	3,085	1	1
6294	Other	100,000	-	-	100,000	-	100,000	100,000	99,973	27	27
6302	Training (including Scholarships)	6,856	-4,000	-	2,856	-	2,856	6,856	2,826	30	4,030
6321	Subsidies & Contributions to Local Orgs	25,011	-	-	25,011	-	25,011	25,011	24,174	837	837
6322	Subsidies & Contributions to International Orgs	52,486	-	-	52,486	-	52,486	52,486	49,367	3,119	3,119

MR. H. ALI  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 472 - DISEASES CONTROL  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>384,247</b>	<b>-21,052</b>	<b>0</b>	<b>363,195</b>	<b>0</b>	<b>363,195</b>	<b>360,401</b>	<b>354,710</b>	<b>8,485</b>	<b>5,691</b>
6111	Administrative	1,534	1,117	-	2,651	-	2,651	2,532	2,532	119	0
6112	Senior Technical	25,082	-	-	25,082	-	25,082	25,082	25,073	9	9
6113	Other Technical & Craft Skill	11,679	-2,752	-	8,927	-	8,927	8,927	8,927	0	0
6114	Clerical & Office Support	7,302	-2,117	-	5,185	-	5,185	5,185	5,185	0	0
6115	Semi-Skilled Operatives & Unskilled	33,879	-1,500	-	32,379	-	32,379	32,379	32,294	85	85
6116	Contracted Employees	22,557	-	-	22,557	-	22,557	22,557	22,557	0	0
6117	Temporary Employees	589	-	-	589	-	589	456	220	369	236
6131	Other Direct Labour Costs	4,500	-800	-	3,700	-	3,700	2,814	2,814	886	1
6133	Benefits & Allowances	13,285	-1,000	-	12,285	-	12,285	11,398	11,398	887	0
6134	National Insurance	5,947	-	-	5,947	-	5,947	5,178	5,178	769	0
6221	Drugs & Medical Supplies	130,000	-	-	130,000	-	130,000	130,000	130,000	0	0
6222	Field Material & Supplies	4,275	-	-	4,275	-	4,275	4,275	2,491	1,784	1,784
6223	Office Materials & Supplies	5,791	-	-	5,791	-	5,791	5,791	5,742	49	49
6224	Print & Non-Print Material	11,790	-1,000	-	10,790	-	10,790	10,790	10,564	226	226
6231	Fuel and Lubricants	9,422	3,115	-	12,537	-	12,537	12,537	12,186	351	351
6242	Maintenance of Buildings	10,000	-	-	10,000	-	10,000	10,000	9,968	32	32
6243	Janitorial & Cleaning Supplies	1,091	-	-	1,091	-	1,091	1,091	1,090	1	1
6255	Maintenance of Other Infrastructure	1,026	-	-	1,026	-	1,026	1,026	1,019	7	7
6261	Local Travel & Subsistence	23,800	-5,000	-	18,800	-	18,800	18,800	18,389	411	411
6263	Postage Telex & Cablegram	500	-	-	500	-	500	500	102	398	398
6264	Vehicle Spares & Maintenance	4,015	-	-	4,015	-	4,015	4,015	3,394	621	621
6265	Other Transport Travel & Post	1,955	-	-	1,955	-	1,955	1,955	1,890	65	65
6271	Telephone Charges	2,015	-	-	2,015	-	2,015	2,015	2,014	1	1
6272	Electricity Charges	4,331	-	-	4,331	-	4,331	4,331	4,330	1	1
6273	Water Charges	210	-	-	210	-	210	210	210	0	0
6281	Security Services	2,350	-	-	2,350	-	2,350	2,350	2,293	57	57
6282	Equipment Maintenance	2,848	-	-	2,848	-	2,848	2,848	1,895	953	953
6283	Cleaning & Extermination Services	1,080	-	-	1,080	-	1,080	1,080	1,079	1	1
6284	Other	5,209	2,000	-	7,209	-	7,209	7,209	7,088	121	121
6291	National & Other Events	5,330	-	-	5,330	-	5,330	5,330	5,330	0	0
6293	Refreshment and Meals	735	-	-	735	-	735	735	735	0	0
6302	Training (including Scholarships)	30,000	-13,115	-	16,885	-	16,885	16,885	16,724	160	160
6321	Subsidies & Contributions to Local Orgs	120	-	-	120	-	120	120	0	120	120

MR. H. ALI  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 473 - PRIMARY HEALTH CARE SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		270,669	-3,954	0	266,715	0	266,715	261,966	253,696	13,019	8,270
6111	Administrative	1,552	-742	-	810	-	810	810	810	0	0
6112	Senior Technical	21,747	-1,212	-	20,535	-	20,535	20,535	19,714	821	821
6113	Other Technical & Craft Skill	6,929	810	-	7,739	-	7,739	7,739	7,675	64	64
6114	Clerical & Office Support	2,435	-	-	2,435	-	2,435	2,435	2,431	4	4
6115	Semi-Skilled Operatives & Unskilled	8,835	-1,000	-	7,835	-	7,835	7,781	7,653	182	128
6116	Contracted Employees	18,347	-	-	18,347	-	18,347	14,927	14,904	3,443	23
6117	Temporary Employees	826	-	-	826	-	826	562	523	303	39
6131	Other Direct Labour Costs	2,648	-1,000	-	1,648	-	1,648	1,314	1,314	334	0
6133	Benefits & Allowances	6,399	-810	-	5,589	-	5,589	4,985	4,985	604	0
6134	National Insurance	2,697	-	-	2,697	-	2,697	2,590	2,590	107	0
6221	Drugs & Medical Supplies	115,455	-3,621	-	111,834	-	111,834	111,834	111,834	0	0
6222	Field Material & Supplies	1,491	-494	-	997	-	997	788	519	479	269
6223	Office Materials & Supplies	3,289	-250	-	3,039	-	3,039	3,039	3,027	12	12
6224	Print & Non-Print Material	5,944	-	-	5,944	-	5,944	5,944	5,880	64	64
6231	Fuel and Lubricants	1,200	3,000	-	4,200	-	4,200	4,200	4,152	48	48
6241	Rental of Buildings	1,340	-	-	1,340	-	1,340	1,340	1,215	125	125
6242	Maintenance of Buildings	2,849	-	-	2,849	-	2,849	2,849	2,789	60	60
6243	Janitorial & Cleaning Supplies	435	-	-	435	-	435	435	433	2	2
6255	Maintenance of Other Infrastructure	162	-	-	162	-	162	162	162	0	0
6261	Local Travel & Subsistence	4,061	-493	-	3,568	-	3,568	3,568	3,437	131	131
6263	Postage Telex & Cablegram	43	-	-	43	-	43	43	12	31	31
6264	Vehicle Spares & Maintenance	1,820	-	-	1,820	-	1,820	1,820	1,820	0	0
6265	Other Transport Travel & Post	549	4,365	-	4,914	-	4,914	4,914	4,827	87	87
6271	Telephone Charges	690	-	-	690	-	690	934	633	57	302
6272	Electricity Charges	7,500	-	-	7,500	-	7,500	7,500	7,500	0	0
6273	Water Charges	2,800	-	-	2,800	-	2,800	2,800	2,800	0	0
6281	Security Services	3,960	-	-	3,960	-	3,960	3,960	3,959	1	1
6282	Equipment Maintenance	4,458	-	-	4,458	-	4,458	4,458	4,458	0	0
6283	Cleaning & Extermination Services	1,379	-	-	1,379	-	1,379	1,379	1,366	13	13
6284	Other	1,722	493	-	2,215	-	2,215	2,215	2,212	3	3
6291	National & Other Events	5,254	3,200	-	8,454	-	8,454	8,454	8,395	59	59
6292	Dietary	5,759	-	-	5,759	-	5,759	5,759	51	5,708	5,708
6293	Refreshment and Meals	514	-	-	514	-	514	514	514	0	0
6294	Other	580	-	-	580	-	580	580	577	3	3
6302	Training (including Scholarships)	25,000	-6,200	-	18,800	-	18,800	18,800	18,527	273	273

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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>761,830</b>	<b>2,000</b>	<b>21,350</b>	<b>785,180</b>	<b>0</b>	<b>785,180</b>	<b>782,115</b>	<b>780,610</b>	<b>4,570</b>	<b>1,505</b>
6112	Senior Technical	10,698	-	-	10,698	-	10,698	9,907	9,325	1,373	582
6113	Other Technical & Craft Skill	1,461	400	-	1,861	-	1,861	1,737	1,700	161	37
6114	Clerical & Office Support	1,510	-400	-	1,110	-	1,110	786	786	324	0
6115	Semi-Skilled Operatives & Unskilled	6,707	-	-	6,707	-	6,707	6,707	6,544	163	163
6116	Contracted Employees	184,970	-	-	184,970	-	184,970	184,970	184,921	49	49
6117	Temporary Employees	413	-	-	413	-	413	413	407	6	6
6131	Other Direct Labour Costs	565	-	-	565	-	565	360	320	245	41
6133	Benefits & Allowances	31,820	2,000	-	33,820	-	33,820	33,820	33,812	9	9
6134	National Insurance	1,677	-	-	1,677	-	1,677	1,255	1,255	422	0
6221	Drugs & Medical Supplies	365,000	-	21,350	386,350	-	386,350	386,350	386,350	0	0
6222	Field Material & Supplies	2,750	-	-	2,750	-	2,750	2,750	2,749	1	1
6223	Office Materials & Supplies	3,275	-	-	3,275	-	3,275	3,275	3,275	0	0
6224	Print & Non-Print Material	4,178	-	-	4,178	-	4,178	4,178	4,178	0	0
6231	Fuel and Lubricants	7,000	-	-	7,000	-	7,000	7,000	7,000	0	0
6241	Rental of Buildings	2,628	-	-	2,628	-	2,628	2,628	2,418	210	210
6242	Maintenance of Buildings	20,023	1,500	-	21,523	-	21,523	21,523	21,510	13	13
6243	Janitorial & Cleaning Supplies	5,349	-	-	5,349	-	5,349	5,349	5,347	2	2
6255	Maintenance of Other Infrastructure	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
6261	Local Travel & Subsistence	2,403	-	-	2,403	-	2,403	2,403	2,372	31	31
6263	Postage Telex & Cablegram	16	-	-	16	-	16	16	12	4	4
6264	Vehicle Spares & Maintenance	3,845	-	-	3,845	-	3,845	3,845	3,845	0	0
6265	Other Transport Travel & Post	23,112	-4,500	-	18,612	-	18,612	17,412	17,412	1,200	0
6271	Telephone Charges	1,937	-	-	1,937	-	1,937	1,937	1,937	0	0
6272	Electricity Charges	11,364	-	-	11,364	-	11,364	11,364	11,364	0	0
6273	Water Charges	1,173	-	-	1,173	-	1,173	1,173	1,173	0	0
6281	Security Services	23,465	-3,500	-	19,965	-	19,965	19,965	19,965	0	0
6282	Equipment Maintenance	6,791	-	-	6,791	-	6,791	6,791	6,791	0	0
6283	Cleaning & Extermination Services	2,450	-	-	2,450	-	2,450	2,450	2,450	0	0
6284	Other	17,500	6,000	-	23,500	-	23,500	23,500	23,500	0	0
6291	National & Other Events	68	-	-	68	-	68	68	68	0	0
6292	Dietary	7,500	-	-	7,500	-	7,500	7,500	7,500	0	0
6293	Refreshment and Meals	1,472	-	-	1,472	-	1,472	1,472	1,472	0	0
6294	Other	610	-	-	610	-	610	610	610	0	0
6302	Training (including Scholarships)	1,900	500	-	2,400	-	2,400	2,400	2,244	156	156
6321	Subsidies & Contributions to Local Orgs	200	-	-	200	-	200	200	0	200	200

MR. H. ALI  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 475 - HEALTH SCIENCES EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		171,604	35,706	44,179	251,489	0	251,489	232,133	230,121	21,368	2,012
6111	Administrative	551	-	-	551	-	551	223	223	328	0
6112	Senior Technical	15,224	2,464	-	17,688	-	17,688	17,688	17,685	2	2
6113	Other Technical & Craft Skill	2,666	-388	-	2,278	-	2,278	2,151	2,143	135	8
6114	Clerical & Office Support	3,458	-612	-	2,846	-	2,846	2,445	2,445	401	0
6115	Semi-Skilled Operatives & Unskilled	1,724	-	-	1,724	-	1,724	1,366	1,366	358	0
6116	Contracted Employees	30,410	-10,000	-	20,410	-	20,410	19,832	19,823	587	9
6117	Temporary Employees	482	-	-	482	-	482	158	55	427	103
6131	Other Direct Labour Costs	2,695	-	-	2,695	-	2,695	1,012	1,012	1,683	0
6133	Benefits & Allowances	4,000	4,000	-	8,000	-	8,000	8,000	7,928	72	72
6134	National Insurance	3,015	6,242	-	9,257	-	9,257	7,839	7,839	1,418	0
6221	Drugs & Medical Supplies	850	-	-	850	-	850	850	849	1	1
6222	Field Material & Supplies	1,040	-	-	1,040	-	1,040	1,040	962	78	78
6223	Office Materials & Supplies	7,850	-	-	7,850	-	7,850	7,850	7,834	16	16
6224	Print & Non-Print Material	3,820	-1,000	-	2,820	-	2,820	2,820	2,709	111	111
6231	Fuel and Lubricants	1,750	-	-	1,750	-	1,750	1,750	1,750	0	0
6241	Rental of Buildings	1,566	1,730	-	3,296	-	3,296	3,296	3,098	199	199
6242	Maintenance of Buildings	9,000	-	-	9,000	-	9,000	9,000	8,960	40	40
6243	Janitorial & Cleaning Supplies	1,109	-	-	1,109	-	1,109	1,109	1,060	49	49
6255	Maintenance of Other Infrastructure	1,500	-	-	1,500	-	1,500	1,000	973	527	27
6261	Local Travel & Subsistence	2,500	-	-	2,500	-	2,500	1,500	1,467	1,033	33
6264	Vehicle Spares & Maintenance	1,202	-	-	1,202	-	1,202	1,202	1,136	66	66
6271	Telephone Charges	2,217	-	-	2,217	-	2,217	2,217	1,763	454	454
6272	Electricity Charges	8,000	-	-	8,000	-	8,000	6,000	5,999	2,001	1
6273	Water Charges	970	-	-	970	-	970	970	970	0	0
6281	Security Services	9,679	-2,150	-	7,529	-	7,529	7,529	7,529	0	0
6282	Equipment Maintenance	1,419	-	-	1,419	-	1,419	1,000	845	574	154
6283	Cleaning & Extermination Services	575	-	-	575	-	575	575	558	17	17
6284	Other	2,328	-	-	2,328	-	2,328	2,328	2,312	16	16
6291	National & Other Events	1,930	-	-	1,930	-	1,930	1,930	1,930	0	0
6292	Dietary	9,073	-	-	9,073	-	9,073	9,073	9,073	0	0
6293	Refreshment and Meals	421	-	-	421	-	421	421	421	0	0
6294	Other	18,400	37,500	44,179	100,079	-	100,079	89,858	89,320	10,759	538
6302	Training (including Scholarships)	20,180	-2,080	-	18,100	-	18,100	18,100	18,083	17	17

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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>148,810</b>	<b>-1,000</b>	<b>0</b>	<b>147,810</b>	<b>0</b>	<b>147,810</b>	<b>144,913</b>	<b>144,160</b>	<b>3,650</b>	<b>754</b>
6111	Administrative	5,519	130	-	5,649	-	5,649	5,649	5,649	0	0
6112	Senior Technical	5,783	-601	-	5,182	-	5,182	5,182	5,177	5	5
6113	Other Technical & Craft Skill	1,568	-130	-	1,438	-	1,438	419	419	1,019	0
6114	Clerical & Office Support	1,225	-	-	1,225	-	1,225	1,184	1,184	41	0
6115	Semi-Skilled Operatives & Unskilled	5,686	-	-	5,686	-	5,686	5,483	5,478	208	5
6116	Contracted Employees	1,371	601	-	1,972	-	1,972	1,865	1,865	107	0
6131	Other Direct Labour Costs	2,549	272	-	2,821	-	2,821	2,441	2,413	408	28
6133	Benefits & Allowances	3,540	-272	-	3,268	-	3,268	2,282	2,282	986	0
6134	National Insurance	1,240	-	-	1,240	-	1,240	1,168	1,168	72	0
6221	Drugs & Medical Supplies	77,000	-	-	77,000	-	77,000	77,000	76,987	13	13
6222	Field Material & Supplies	427	-	-	427	-	427	427	308	119	119
6223	Office Materials & Supplies	1,360	-	-	1,360	-	1,360	1,360	1,360	0	0
6224	Print & Non-Print Material	1,340	-	-	1,340	-	1,340	1,340	1,338	2	2
6231	Fuel and Lubricants	210	-	-	210	-	210	210	210	0	0
6242	Maintenance of Buildings	1,000	1,600	-	2,600	-	2,600	2,600	2,499	101	101
6243	Janitorial & Cleaning Supplies	355	-	-	355	-	355	355	302	53	53
6261	Local Travel & Subsistence	920	-	-	920	-	920	920	917	3	3
6263	Postage Telex & Cablegram	47	-	-	47	-	47	47	10	37	37
6264	Vehicle Spares & Maintenance	546	-	-	546	-	546	546	514	32	32
6271	Telephone Charges	350	-	-	350	-	350	300	300	50	0
6272	Electricity Charges	8,000	-	-	8,000	-	8,000	8,000	7,999	1	1
6273	Water Charges	600	-	-	600	-	600	600	600	0	0
6281	Security Services	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0
6282	Equipment Maintenance	19,340	-1,000	-	18,340	-	18,340	18,340	18,152	188	188
6283	Cleaning & Extermination Services	868	-	-	868	-	868	868	865	3	3
6284	Other	1,539	-	-	1,539	-	1,539	1,539	1,502	37	37
6291	National & Other Events	367	-	-	367	-	367	367	367	0	0
6293	Refreshment and Meals	560	-	-	560	-	560	560	549	11	11
6302	Training (including Scholarships)	3,000	-1,600	-	1,400	-	1,400	1,361	1,247	153	114

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		111,291	0	0	111,291	0	111,291	108,957	106,267	5,024	2,690
6111	Administrative	664	200	-	864	-	864	864	864	0	0
6112	Senior Technical	7,856	-	-	7,856	-	7,856	7,856	7,856	0	0
6113	Other Technical & Craft Skill	9,627	-200	-	9,427	-	9,427	9,417	9,417	10	0
6114	Clerical & Office Support	1,601	-	-	1,601	-	1,601	1,601	1,302	299	299
6115	Semi-Skilled Operatives & Unskilled	17,873	-	-	17,873	-	17,873	17,810	17,790	83	20
6116	Contracted Employees	7,797	-	-	7,797	-	7,797	7,797	7,797	0	0
6117	Temporary Employees	5,992	-	-	5,992	-	5,992	6,388	5,385	607	1,003
6131	Other Direct Labour Costs	693	-	-	693	-	693	338	296	397	42
6133	Benefits & Allowances	6,301	-	-	6,301	-	6,301	5,916	5,916	385	0
6134	National Insurance	2,702	-	-	2,702	-	2,702	2,580	2,580	122	0
6221	Drugs & Medical Supplies	2,837	-	-	2,837	-	2,837	2,837	2,833	5	5
6222	Field Material & Supplies	6,105	-555	-	5,550	-	5,550	5,550	5,504	46	46
6223	Office Materials & Supplies	1,552	-	-	1,552	-	1,552	1,374	1,356	196	18
6224	Print & Non-Print Material	1,428	-	-	1,428	-	1,428	1,187	1,098	330	89
6231	Fuel and Lubricants	690	-	-	690	-	690	690	689	1	1
6241	Rental of Buildings	3,560	-	-	3,560	-	3,560	3,560	3,295	265	265
6242	Maintenance of Buildings	2,600	-	-	2,600	-	2,600	2,600	2,551	49	49
6243	Janitorial & Cleaning Supplies	1,508	200	-	1,708	-	1,708	1,708	1,502	206	206
6255	Maintenance of Other Infrastructure	750	555	-	1,305	-	1,305	1,305	1,305	0	0
6261	Local Travel & Subsistence	557	-	-	557	-	557	557	514	43	43
6263	Postage Telex & Cablegram	142	-	-	142	-	142	142	13	129	129
6264	Vehicle Spares & Maintenance	1,489	-	-	1,489	-	1,489	1,489	1,447	42	42
6271	Telephone Charges	1,609	-	-	1,609	-	1,609	1,609	1,540	69	69
6272	Electricity Charges	5,052	-	-	5,052	-	5,052	5,052	5,052	0	0
6273	Water Charges	1,050	-	-	1,050	-	1,050	1,050	1,049	1	1
6281	Security Services	6,108	-	-	6,108	-	6,108	5,208	5,208	900	0
6282	Equipment Maintenance	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	524	-	-	524	-	524	524	508	16	16
6284	Other	400	400	-	800	-	800	800	786	14	14
6291	National & Other Events	318	-	-	318	-	318	318	318	0	0
6292	Dietary	3,500	-	-	3,500	-	3,500	3,500	3,500	0	0
6293	Refreshment and Meals	355	-	-	355	-	355	355	354	1	1
6294	Other	450	-	-	450	-	450	450	146	304	304
6302	Training (including Scholarships)	3,601	-600	-	3,001	-	3,001	2,526	2,496	505	30
6321	Subsidies & Contributions to Local Orgs	2,500	-	-	2,500	-	2,500	2,500	2,500	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		111,641	-6,314	0	105,327	0	105,327	104,477	103,876	1,451	601
6111	Administrative	6,390	-233	-	6,157	-	6,157	6,157	6,157	0	0
6113	Other Technical & Craft Skill	718	576	-	1,294	-	1,294	1,294	1,294	0	0
6114	Clerical & Office Support	12,039	-1,262	-	10,777	-	10,777	10,576	10,574	203	2
6115	Semi-Skilled Operatives & Unskilled	3,150	-342	-	2,808	-	2,808	2,743	2,743	65	0
6116	Contracted Employees	37,285	-5,990	-	31,295	-	31,295	31,295	31,290	5	5
6117	Temporary Employees	548	-252	-	296	-	296	296	296	0	0
6131	Other Direct Labour Costs	1,096	-395	-	701	-	701	701	701	0	0
6133	Benefits & Allowances	1,504	-25	-	1,479	-	1,479	1,403	1,403	76	0
6134	National Insurance	1,739	-	-	1,739	-	1,739	1,546	1,546	193	0
6221	Drugs & Medical Supplies	153	-40	-	113	-	113	113	113	0	0
6222	Field Material & Supplies	138	-17	-	121	-	121	138	121	0	17
6223	Office Materials & Supplies	2,750	-100	-	2,650	-	2,650	2,750	2,648	2	102
6224	Print & Non-Print Material	1,976	-	-	1,976	-	1,976	1,976	1,976	0	0
6231	Fuel and Lubricants	4,750	359	-	5,109	-	5,109	5,109	5,107	2	2
6242	Maintenance of Buildings	2,500	800	-	3,300	-	3,300	3,289	3,289	11	0
6243	Janitorial & Cleaning Supplies	455	-166	-	289	-	289	363	288	1	75
6255	Maintenance of Other Infrastructure	2,000	-1,809	-	191	-	191	191	191	0	0
6261	Local Travel & Subsistence	2,650	-150	-	2,500	-	2,500	2,500	2,498	2	2
6263	Postage Telex & Cablegram	115	-50	-	65	-	65	36	31	34	5
6264	Vehicle Spares & Maintenance	3,230	412	-	3,642	-	3,642	3,642	3,636	6	6
6271	Telephone Charges	2,935	964	-	3,899	-	3,899	3,899	3,885	14	14
6272	Electricity Charges	3,600	1,086	-	4,686	-	4,686	4,686	4,380	306	306
6273	Water Charges	1,000	-	-	1,000	-	1,000	533	533	467	0
6281	Security Services	7,514	-	-	7,514	-	7,514	7,514	7,461	53	53
6282	Equipment Maintenance	2,000	-	-	2,000	-	2,000	2,000	1,998	2	2
6283	Cleaning & Extermination Services	216	-61	-	155	-	155	155	151	4	4
6284	Other	1,680	483	-	2,163	-	2,163	2,163	2,162	1	1
6291	National & Other Events	105	-105	-	0	-	0	0	0	0	0
6293	Refreshment and Meals	610	182	-	792	-	792	792	789	3	3
6294	Other	1,050	179	-	1,229	-	1,229	1,229	1,226	3	3
6302	Training (including Scholarships)	400	-357	-	43	-	43	43	43	0	0
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,152,469	13,818	0	2,166,287	0	2,166,287	2,116,557	2,112,621	53,666	3,936
6111	Administrative	5,714	-1,529	-	4,185	-	4,185	4,185	4,185	0	0
6112	Senior Technical	4,359	-139	-	4,220	-	4,220	4,220	4,220	0	0
6113	Other Technical & Craft Skill	22,461	-1,009	-	21,452	-	21,452	21,452	21,452	0	0
6114	Clerical & Office Support	5,850	1,529	-	7,379	-	7,379	7,379	7,368	11	11
6115	Semi-Skilled Operatives & Unskilled	39,662	-	-	39,662	-	39,662	39,662	39,654	8	8
6116	Contracted Employees	14,656	15,428	-	30,084	-	30,084	30,084	30,084	0	0
6117	Temporary Employees	9,042	-79	-	8,963	-	8,963	8,963	8,923	41	41
6131	Other Direct Labour Costs	1,831	116	-	1,947	-	1,947	1,947	1,947	0	0
6133	Benefits & Allowances	12,388	902	-	13,290	-	13,290	13,290	13,290	0	0
6134	National Insurance	5,957	209	-	6,166	-	6,166	6,165	6,165	1	0
6221	Drugs & Medical Supplies	264	-	-	264	-	264	263	233	31	30
6222	Field Material & Supplies	624	-	-	624	-	624	624	624	0	0
6223	Office Materials & Supplies	2,150	-	-	2,150	-	2,150	2,150	2,150	0	0
6224	Print & Non-Print Material	3,800	-	-	3,800	-	3,800	3,800	3,799	1	1
6231	Fuel and Lubricants	2,634	2,070	-	4,704	-	4,704	4,704	4,704	0	0
6242	Maintenance of Buildings	5,000	-	-	5,000	-	5,000	5,000	4,999	1	1
6243	Janitorial & Cleaning Supplies	10,192	-649	-	9,543	-	9,543	9,543	9,533	10	10
6255	Maintenance of Other Infrastructure	500	-470	-	30	-	30	100	30	0	70
6261	Local Travel & Subsistence	5,811	1,049	-	6,860	-	6,860	6,860	6,854	6	6
6263	Postage Telex & Cablegram	147	-100	-	47	-	47	62	45	2	17
6271	Telephone Charges	2,225	407	-	2,632	-	2,632	2,632	2,621	11	11
6272	Electricity Charges	10,329	-1,610	-	8,719	-	8,719	8,719	8,680	39	39
6273	Water Charges	1,080	-	-	1,080	-	1,080	1,079	1,063	17	16
6281	Security Services	14,777	-	-	14,777	-	14,777	14,777	13,076	1,701	1,701
6282	Equipment Maintenance	850	-	-	850	-	850	850	833	17	17
6283	Cleaning & Extermination Services	980	-	-	980	-	980	980	979	1	1
6284	Other	34,560	-	-	34,560	-	34,560	34,560	34,547	13	13
6291	National & Other Events	173	-173	-	0	-	0	0	0	0	0
6292	Dietary	47,781	2,000	-	49,781	-	49,781	49,781	49,772	9	9
6293	Refreshment and Meals	1,523	961	-	2,484	-	2,484	2,484	2,410	74	74
6294	Other	8,400	-	-	8,400	-	8,400	8,400	8,387	13	13
6302	Training (including Scholarships)	95	-95	-	0	-	0	0	0	0	0
6321	Subsidies & Contributions to Local Orgs	11,715	-	-	11,715	-	11,715	11,715	11,715	0	0
6322	Subsidies & Contributions to Int'l Orgs	242	-	-	242	-	242	242	242	0	0
6343	Old Age Pension & Social Assistance	1,864,697	-5,000	-	1,859,697	-	1,859,697	1,809,884	1,808,038	51,659	1,846

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		110,766	-7,504	0	103,262	0	103,262	103,329	101,209	2,053	2,120
6111	Administrative	3,621	-920	-	2,701	-	2,701	2,701	2,701	0	0
6112	Senior Technical	3,249	794	-	4,043	-	4,043	4,043	4,043	0	0
6113	Other Technical & Craft Skill	14,018	-927	-	13,091	-	13,091	13,091	12,943	148	148
6114	Clerical & Office Support	2,252	205	-	2,457	-	2,457	2,457	2,457	0	0
6115	Semi-Skilled Operatives & Unskilled	1,388	-418	-	970	-	970	970	970	0	0
6116	Contracted Employees	34,903	-5,477	-	29,426	-	29,426	29,426	29,426	0	0
6131	Other Direct Labour Costs	3,334	-819	-	2,515	-	2,515	2,515	2,515	0	0
6133	Benefits & Allowances	2,679	490	-	3,169	-	3,169	3,169	3,169	0	0
6134	National Insurance	2,429	-432	-	1,997	-	1,997	1,997	1,997	0	0
6221	Drugs & Medical Supplies	9	-	-	9	-	9	9	9	0	0
6222	Field Material & Supplies	1,194	-400	-	794	-	794	794	745	49	49
6223	Office Materials & Supplies	3,050	-774	-	2,276	-	2,276	2,276	2,276	0	0
6224	Print & Non-Print Material	1,570	-	-	1,570	-	1,570	1,570	1,566	4	4
6231	Fuel and Lubricants	1,200	274	-	1,474	-	1,474	1,474	1,471	3	3
6242	Maintenance of Buildings	1,500	-	-	1,500	-	1,500	1,500	1,477	23	23
6243	Janitorial & Cleaning Supplies	778	-500	-	278	-	278	256	229	50	28
6261	Local Travel & Subsistence	932	-	-	932	-	932	932	931	1	1
6263	Postage Telex & Cablegram	112	63	-	175	-	175	175	143	32	32
6264	Vehicle Spares & Maintenance	1,125	-	-	1,125	-	1,125	1,125	1,099	26	26
6271	Telephone Charges	1,978	271	-	2,249	-	2,249	2,249	2,248	1	1
6272	Electricity Charges	3,600	-	-	3,600	-	3,600	3,600	3,408	192	192
6273	Water Charges	250	-	-	250	-	250	250	250	0	0
6281	Security Services	7,514	-	-	7,514	-	7,514	7,514	6,054	1,460	1,460
6282	Equipment Maintenance	216	500	-	716	-	716	716	705	11	11
6283	Cleaning & Extermination Services	177	-	-	177	-	177	145	145	32	0
6284	Other	621	1,133	-	1,754	-	1,754	1,754	1,754	0	0
6291	National & Other Events	19	-	-	19	-	19	0	0	19	0
6293	Refreshment and Meals	367	-	-	367	-	367	367	367	0	0
6294	Other	3,000	-200	-	2,800	-	2,800	2,800	2,799	1	1
6302	Training (including Scholarships)	450	-367	-	83	-	83	224	83	0	141
6321	Subsidies & Contributions to Local Orgs	10,920	-	-	10,920	-	10,920	10,920	10,920	0	0
6322	Subsidies & Contributions to Int'l Orgs	2,311	-	-	2,311	-	2,311	2,310	2,310	1	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		92,025	593	20,000	112,618	0	112,618	95,189	87,556	25,062	7,632
6111	Administrative	4,138	1,340	-	5,478	-	5,478	5,478	5,478	0	0
6112	Senior Technical	1,003	-	-	1,003	-	1,003	1,003	1,003	0	0
6113	Other Technical & Craft Skill	1,985	-379	-	1,606	-	1,606	1,606	1,606	0	0
6114	Clerical & Office Support	14,934	-616	-	14,318	-	14,318	14,318	14,302	16	16
6115	Semi-Skilled Operatives & Unskilled	895	-	-	895	-	895	895	895	0	0
6116	Contracted Employees	15,833	-	-	15,833	-	15,833	15,833	15,833	0	0
6117	Temporary Employees	112	-	-	112	-	112	106	106	6	0
6131	Other Direct Labour Costs	1,359	109	-	1,468	-	1,468	1,468	1,468	0	0
6133	Benefits & Allowances	1,520	139	-	1,659	-	1,659	1,659	1,651	8	8
6134	National Insurance	1,769	-	-	1,769	-	1,769	1,769	1,769	0	0
6221	Drugs & Medical Supplies	70	-	-	70	-	70	70	70	0	0
6222	Field Material & Supplies	115	-	-	115	-	115	115	115	0	0
6223	Office Materials & Supplies	3,403	-	-	3,403	-	3,403	3,403	3,403	0	0
6224	Print & Non-Print Material	1,615	-	-	1,615	-	1,615	1,615	1,615	0	0
6231	Fuel and Lubricants	3,000	-1,150	-	1,850	-	1,850	1,850	1,850	0	0
6242	Maintenance of Buildings	1,250	-	-	1,250	-	1,250	1,250	1,250	0	0
6243	Janitorial & Cleaning Supplies	400	40	-	440	-	440	440	440	0	0
6255	Maintenance of Other Infrastructure	600	350	-	950	-	950	950	950	0	0
6261	Local Travel & Subsistence	1,540	-300	-	1,240	-	1,240	1,240	1,240	0	0
6263	Postage Telex & Cablegram	85	-	-	85	-	85	50	50	35	0
6264	Vehicle Spares & Maintenance	800	450	-	1,250	-	1,250	1,250	1,250	0	0
6265	Other Transport Travel & Post	543	-	-	543	-	543	391	207	336	184
6271	Telephone Charges	1,750	376	-	2,126	-	2,126	2,126	2,126	0	0
6272	Electricity Charges	9,600	-506	-	9,094	-	9,094	3,000	3,000	6,094	0
6273	Water Charges	400	-	-	400	-	400	400	400	0	0
6282	Equipment Maintenance	1,280	650	-	1,930	-	1,930	1,930	1,880	50	50
6283	Cleaning & Extermination Services	210	-	-	210	-	210	210	210	0	0
6284	Other	1,525	90	-	1,615	-	1,615	1,615	1,615	0	0
6291	National & Other Events	950	-	-	950	-	950	950	949	1	1
6293	Refreshment and Meals	1,170	-	-	1,170	-	1,170	1,170	1,170	0	0
6294	Other	15,653	-	4,000	19,653	-	19,653	17,125	14,289	5,364	2,836
6302	Training (including Scholarships)	110	-	-	110	-	110	110	110	0	0
6321	Subsidies & Contributions to Local Orgs	2,346	-	16,000	18,346	-	18,346	9,732	5,205	13,141	4,527
6322	Subsidies & Contributions to Int'l Orgs	62	-	-	62	-	62	62	53	9	9

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,295,432	0	218,200	3,513,632	101,800	3,615,432	3,614,482	3,611,893	3,539	2,589
6111	Administrative	165,914	-	-	165,914	-	165,914	165,914	163,705	2,209	2,209
6113	Other Technical & Craft Skill	250,951	-	-	250,951	-	250,951	250,951	250,940	11	11
6114	Clerical & Office Support	973,004	-5,542	-	967,462	-	967,462	967,462	967,293	169	169
6115	Semi-Skilled Operatives & Unskilled	69,174	10,963	-	80,137	-	80,137	80,137	80,137	0	0
6116	Contracted Employees	2,583	-	-	2,583	-	2,583	1,729	1,729	854	0
6131	Other Direct Labour Costs	204,744	-5,422	-	199,322	-	199,322	199,322	199,322	0	0
6133	Benefits & Allowances	692,000	-	-	692,000	-	692,000	692,000	692,000	0	0
6134	National Insurance	112,822	-	-	112,822	-	112,822	112,822	112,653	169	169
6221	Drugs & Medical Supplies	3,490	-1,400	-	2,090	-	2,090	2,090	2,090	0	0
6222	Field Material & Supplies	38,000	-	8,000	46,000	-	46,000	46,000	45,999	1	1
6223	Office Materials & Supplies	29,500	-4,000	-	25,500	-	25,500	25,500	25,499	1	1
6224	Print & Non-Print Material	86,500	-	-	86,500	-	86,500	86,500	86,500	0	0
6231	Fuel and Lubricants	146,000	-	64,000	210,000	30,000	240,000	240,000	240,000	0	0
6241	Rental of Buildings	1,200	-450	-	750	-	750	750	750	0	0
6242	Maintenance of Buildings	65,000	-	-	65,000	-	65,000	65,000	64,997	3	3
6243	Janitorial & Cleaning Supplies	7,350	-	-	7,350	-	7,350	7,350	7,350	0	0
6255	Maintenance of Other Infrastructure	19,000	1,112	-	20,112	-	20,112	20,112	20,112	0	0
6261	Local Travel & Subsistence	140,000	-	134,200	274,200	71,800	346,000	346,000	346,000	0	0
6263	Postage Telex & Cablegram	350	-	-	350	-	350	350	331	19	19
6264	Vehicle Spares & Maintenance	78,750	1,600	10,000	90,350	-	90,350	90,350	90,348	2	2
6265	Other Transport Travel & Post	3,000	1,400	-	4,400	-	4,400	4,400	4,400	0	0
6271	Telephone Charges	38,000	-	-	38,000	-	38,000	38,000	38,000	0	0
6272	Electricity Charges	60,000	-	-	60,000	-	60,000	60,000	60,000	0	0
6273	Water Charges	15,000	-	-	15,000	-	15,000	15,000	15,000	0	0
6282	Equipment Maintenance	5,700	1,200	-	6,900	-	6,900	6,900	6,900	0	0
6283	Cleaning & Extermination Services	9,600	-	-	9,600	-	9,600	9,600	9,600	0	0
6284	Other	25,000	-	-	25,000	-	25,000	25,000	24,998	2	2
6291	National & Other Events	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0
6292	Dietary	5,800	-1,600	-	4,200	-	4,200	4,104	4,104	96	0
6293	Refreshment and Meals	6,000	-	-	6,000	-	6,000	6,000	5,999	1	1
6294	Other	18,000	450	2,000	20,450	-	20,450	20,450	20,448	2	2
6302	Training (including Scholarships)	12,500	4,000	-	16,500	-	16,500	16,500	16,500	0	0
6322	Subsidies & Contributions to Int'l Orgs	9,500	-2,312	-	7,188	-	7,188	7,188	7,188	0	0

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 513 - GUYANA PRISON SERVICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>538,316</b>	<b>0</b>	<b>6,940</b>	<b>545,256</b>	<b>35,700</b>	<b>580,956</b>	<b>578,550</b>	<b>577,377</b>	<b>3,579</b>	<b>1,173</b>
6111	Administrative	24,221	-2,423	-	21,798	-	21,798	21,798	21,798	0	0
6113	Other Technical & Craft Skill	63,335	2,423	-	65,758	-	65,758	65,758	65,675	83	83
6114	Clerical & Office Support	97,127	-8,405	-	88,722	-	88,722	88,722	88,672	50	50
6115	Semi-Skilled Operatives & Unskilled	26,668	4,914	-	31,582	-	31,582	31,582	31,540	42	42
6116	Contracted Employees	1,273	4,028	-	5,301	-	5,301	5,301	5,301	0	0
6131	Other Direct Labour Costs	23,021	-537	-	22,484	-	22,484	22,484	22,388	96	96
6133	Benefits & Allowances	47,188	-	-	47,188	-	47,188	47,188	47,170	18	18
6134	National Insurance	16,404	-	-	16,404	-	16,404	16,404	16,404	0	0
6221	Drugs & Medical Supplies	1,372	-	-	1,372	-	1,372	1,372	1,372	0	0
6222	Field Material & Supplies	21,000	-200	3,486	24,286	2,000	26,286	26,286	25,815	471	471
6223	Office Materials & Supplies	3,800	25	-	3,825	-	3,825	3,825	3,824	1	1
6224	Print & Non-Print Material	1,597	-140	-	1,457	-	1,457	1,457	1,457	0	0
6231	Fuel and Lubricants	25,068	-	500	25,568	3,800	29,368	29,368	29,365	3	3
6242	Maintenance of Buildings	13,000	-	-	13,000	-	13,000	13,000	12,999	1	1
6243	Janitorial & Cleaning Supplies	15,364	-	-	15,364	2,000	17,364	17,364	17,349	15	15
6255	Maintenance of Other Infrastructure	6,500	-	604	7,104	-	7,104	7,104	7,100	4	4
6261	Local Travel & Subsistence	2,494	141	-	2,635	-	2,635	2,635	2,635	0	0
6263	Postage Telex & Cablegram	14	-	-	14	-	14	14	2	12	12
6264	Vehicle Spares & Maintenance	7,694	-	-	7,694	-	7,694	7,694	7,689	5	5
6265	Other Transport Travel & Post	759	-170	-	589	-	589	589	588	1	1
6271	Telephone Charges	4,370	-	-	4,370	-	4,370	4,370	4,370	0	0
6272	Electricity Charges	20,000	-	-	20,000	-	20,000	17,594	17,594	2,406	0
6273	Water Charges	2,728	-	-	2,728	-	2,728	2,728	2,405	323	323
6282	Equipment Maintenance	2,339	220	-	2,559	-	2,559	2,559	2,558	1	1
6283	Cleaning & Extermination Services	2,450	-200	-	2,250	-	2,250	2,250	2,249	1	1
6284	Other	708	238	-	946	-	946	946	945	1	1
6291	National & Other Events	300	-	-	300	-	300	300	300	0	0
6292	Dietary	94,620	-	800	95,420	24,500	119,920	119,920	119,911	9	9
6293	Refreshment and Meals	2,832	-	1,200	4,032	400	4,432	4,432	4,430	2	2
6294	Other	6,520	86	350	6,956	1,500	8,456	8,456	8,440	16	16
6302	Training (including Scholarships)	3,500	-	-	3,500	1,500	5,000	5,000	4,982	18	18
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,629	82	0	3,711	0	3,711	3,640	3,353	358	286
6114	Clerical & Office Support	1,189	-	-	1,189	-	1,189	1,189	1,189	0	0
6115	Semi-Skilled Operatives & Unskilled	298	-	-	298	-	298	298	298	0	0
6117	Temporary Employees	32	-	-	32	-	32	17	0	32	17
6133	Benefits & Allowances	41	82	-	123	-	123	123	123	0	0
6134	National Insurance	117	-	-	117	-	117	117	117	0	0
6221	Drugs & Medical Supplies	12	-	-	12	-	12	12	12	0	0
6223	Office Materials & Supplies	170	5	-	175	-	175	175	168	7	7
6224	Print & Non-Print Material	100	45	-	145	-	145	145	100	45	45
6243	Janitorial & Cleaning Supplies	70	-	-	70	-	70	70	70	0	0
6261	Local Travel & Subsistence	200	-	-	200	-	200	200	132	68	68
6263	Postage Telex & Cablegram	25	-	-	25	-	25	25	25	0	0
6265	Other Transport Travel & Post	250	-70	-	180	-	180	124	124	56	0
6271	Telephone Charges	150	-	-	150	-	150	150	150	0	0
6272	Electricity Charges	600	-	-	600	-	600	600	465	135	135
6282	Equipment Maintenance	125	-	-	125	-	125	125	123	2	2
6283	Cleaning & Extermination Services	25	-5	-	20	-	20	20	20	0	0
6284	Other	90	25	-	115	-	115	115	106	9	9
6293	Refreshment and Meals	25	-	-	25	-	25	25	23	2	2
6294	Other	40	-	-	40	-	40	40	40	0	0
6302	Training (including Scholarships)	70	-	-	70	-	70	70	70	0	0

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 515 - GUYANA FIRE SERVICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>319,734</b>	<b>-675</b>	<b>11,000</b>	<b>330,059</b>	<b>0</b>	<b>330,059</b>	<b>330,187</b>	<b>328,591</b>	<b>1,468</b>	<b>1,596</b>
6111	Administrative	15,208	2,638	-	17,846	-	17,846	17,846	17,846	0	0
6113	Other Technical & Craft Skill	142,385	-2,634	-	139,751	-	139,751	139,751	139,690	61	61
6115	Semi-Skilled Operatives & Unskilled	3,296	108	-	3,404	-	3,404	3,404	3,401	3	3
6131	Other Direct Labour Costs	24,949	-1,865	-	23,084	-	23,084	23,084	22,267	816	816
6133	Benefits & Allowances	51,881	-111	-	51,770	-	51,770	51,881	51,196	574	685
6134	National Insurance	12,109	1,190	-	13,299	-	13,299	13,299	13,299	0	0
6221	Drugs & Medical Supplies	150	-	-	150	-	150	150	150	0	0
6222	Field Material & Supplies	2,985	-	-	2,985	-	2,985	2,985	2,985	0	0
6223	Office Materials & Supplies	1,805	500	-	2,305	-	2,305	2,305	2,305	0	0
6224	Print & Non-Print Material	570	-	-	570	-	570	570	570	0	0
6231	Fuel and Lubricants	20,000	-2,500	-	17,500	-	17,500	17,500	17,500	0	0
6242	Maintenance of Buildings	4,130	-	-	4,130	-	4,130	4,130	4,130	0	0
6243	Janitorial & Cleaning Supplies	1,065	450	-	1,515	-	1,515	1,515	1,515	0	0
6255	Maintenance of Other Infrastructure	850	-	-	850	-	850	850	842	8	8
6261	Local Travel & Subsistence	2,249	1,025	11,000	14,274	-	14,274	14,274	14,274	0	0
6263	Postage Telex & Cablegram	12	-	-	12	-	12	10	10	2	0
6264	Vehicle Spares & Maintenance	14,000	-2,392	-	11,608	-	11,608	11,608	11,608	0	0
6265	Other Transport Travel & Post	300	-177	-	123	-	123	123	123	0	0
6271	Telephone Charges	5,850	662	-	6,512	-	6,512	6,512	6,512	0	0
6272	Electricity Charges	9,000	1,000	-	10,000	-	10,000	10,000	10,000	0	0
6273	Water Charges	875	350	-	1,225	-	1,225	1,225	1,225	0	0
6282	Equipment Maintenance	1,250	-15	-	1,235	-	1,235	1,235	1,235	0	0
6283	Cleaning & Extermination Services	630	-9	-	621	-	621	621	621	0	0
6284	Other	420	456	-	876	-	876	896	876	0	20
6291	National & Other Events	225	-	-	225	-	225	225	224	1	1
6293	Refreshment and Meals	485	250	-	735	-	735	735	733	2	2
6294	Other	400	400	-	800	-	800	800	799	1	1
6302	Training (including Scholarships)	2,625	-	-	2,625	-	2,625	2,625	2,625	0	0
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		53,634	0	0	53,634	0	53,634	53,634	53,363	271	271
6111	Administrative	810	-	-	810	-	810	810	810	0	0
6113	Other Technical & Craft Skill	1,665	-	-	1,665	-	1,665	1,665	1,665	0	0
6114	Clerical & Office Support	11,421	-1,102	-	10,319	-	10,319	10,319	10,311	8	8
6115	Semi-Skilled Operatives & Unskilled	1,192	-	-	1,192	-	1,192	1,192	1,192	0	0
6116	Contracted Employees	3,597	-751	-	2,846	-	2,846	2,846	2,846	0	0
6117	Temporary Employees	4,441	429	-	4,870	-	4,870	4,870	4,836	34	34
6131	Other Direct Labour Costs	837	1,052	-	1,889	-	1,889	1,889	1,758	131	131
6133	Benefits & Allowances	862	427	-	1,289	-	1,289	1,289	1,275	13	13
6134	National Insurance	1,242	-54	-	1,188	-	1,188	1,188	1,143	44	44
6221	Drugs & Medical Supplies	32	-	-	32	-	32	32	32	0	0
6222	Field Material & Supplies	72	-	-	72	-	72	72	69	3	3
6223	Office Materials & Supplies	2,800	-300	-	2,500	-	2,500	2,500	2,500	0	0
6224	Print & Non-Print Material	10,721	-	-	10,721	-	10,721	10,721	10,707	14	14
6231	Fuel and Lubricants	118	-118	-	0	-	0	0	0	0	0
6241	Rental of Buildings	5,580	-	-	5,580	-	5,580	5,580	5,580	0	0
6242	Maintenance of Buildings	146	-	-	146	-	146	146	146	0	0
6243	Janitorial & Cleaning Supplies	187	-	-	187	-	187	187	187	0	0
6261	Local Travel & Subsistence	1,151	300	-	1,451	-	1,451	1,451	1,451	0	0
6263	Postage Telex & Cablegram	65	40	-	105	-	105	105	105	0	0
6264	Vehicle Spares & Maintenance	55	11	-	66	-	66	66	66	0	0
6271	Telephone Charges	376	-	-	376	-	376	376	376	0	0
6272	Electricity Charges	2,391	-	-	2,391	-	2,391	2,391	2,368	23	23
6273	Water Charges	300	-300	-	0	-	0	0	0	0	0
6282	Equipment Maintenance	600	-251	-	349	-	349	349	349	0	0
6283	Cleaning & Extermination Services	91	-	-	91	-	91	91	91	0	0
6284	Other	2,400	618	-	3,018	-	3,018	3,018	3,018	0	0
6291	National & Other Events	22	-	-	22	-	22	22	22	0	0
6293	Refreshment and Meals	210	-	-	210	-	210	210	210	0	0
6294	Other	200	-	-	200	-	200	200	200	0	0
6302	Training (including Scholarships)	50	-	-	50	-	50	50	50	0	0

MS. A. JOHNSON  
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS  
PROGRAMME 521 - MAIN OFFICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
	<b>TOTAL APPROPRIATION EXPENDITURE</b>	10,390	1,048	0	11,438	0	11,438	10,748	10,436	1,001	312
6116	Contracted Employees	5,645	1,048	-	6,693	-	6,693	6,693	6,693	0	0
6221	Drugs & Medical Supplies	16	-	-	16	-	16	16	15	1	1
6223	Office Materials & Supplies	176	-	-	176	-	176	176	171	5	5
6224	Print & Non-Print Material	66	-	-	66	-	66	66	20	46	46
6231	Fuel and Lubricants	375	-	-	375	-	375	375	204	171	171
6243	Janitorial & Cleaning Supplies	27	-	-	27	-	27	27	27	0	0
6261	Local Travel & Subsistence	22	-	-	22	-	22	22	22	0	0
6264	Vehicle Spares & Maintenance	110	-	-	110	-	110	110	110	0	0
6271	Telephone Charges	370	-	-	370	-	370	370	340	30	30
6281	Security Services	3,200	-	-	3,200	-	3,200	2,511	2,453	747	57
6282	Equipment Maintenance	53	-	-	53	-	53	53	52	1	1
6293	Refreshment and Meals	274	-	-	274	-	274	274	274	0	0
6294	Other	16	-	-	16	-	16	16	16	0	0
6302	Training (including Scholarships)	40	-	-	40	-	40	40	40	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		31,660	-1,252	0	30,408	0	30,408	29,324	28,164	2,244	1,160
6111	Administrative	3,331	280	-	3,611	-	3,611	3,611	3,611	0	0
6113	Other Technical & Craft Skill	414	-	-	414	-	414	414	241	173	173
6114	Clerical & Office Support	9,793	-1,702	-	8,091	-	8,091	8,091	8,091	0	0
6115	Semi-Skilled Operatives & Unskilled	1,544	-	-	1,544	-	1,544	1,544	1,190	354	354
6131	Other Direct Labour Costs	648	-	-	648	-	648	522	522	126	0
6133	Benefits & Allowances	838	224	-	1,062	-	1,062	1,062	1,056	6	6
6134	National Insurance	1,168	-54	-	1,114	-	1,114	1,114	1,024	90	90
6221	Drugs & Medical Supplies	22	-	-	22	-	22	22	22	0	0
6223	Office Materials & Supplies	964	-	-	964	-	964	964	960	4	4
6224	Print & Non-Print Material	350	-	-	350	-	350	350	349	1	1
6231	Fuel and Lubricants	680	-	-	680	-	680	680	441	239	239
6242	Maintenance of Buildings	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6243	Janitorial & Cleaning Supplies	137	-	-	137	-	137	137	137	0	0
6261	Local Travel & Subsistence	270	-	-	270	-	270	270	270	0	0
6263	Postage Telex & Cablegram	16	-	-	16	-	16	16	15	1	1
6264	Vehicle Spares & Maintenance	750	-	-	750	-	750	750	750	0	0
6271	Telephone Charges	500	-	-	500	-	500	500	438	62	62
6272	Electricity Charges	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
6273	Water Charges	650	-	-	650	-	650	650	420	230	230
6281	Security Services	2,352	-	-	2,352	-	2,352	1,394	1,394	958	0
6282	Equipment Maintenance	293	-	-	293	-	293	293	293	0	0
6283	Cleaning & Extermination Services	79	-	-	79	-	79	79	79	0	0
6284	Other	106	-	-	106	-	106	106	106	0	0
6291	National & Other Events	33	-	-	33	-	33	33	33	0	0
6293	Refreshment and Meals	72	-	-	72	-	72	72	72	0	0
6294	Other	110	-	-	110	-	110	110	110	0	0
6302	Training (including Scholarships)	40	-	-	40	-	40	40	40	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		106,417	-3,213	0	103,204	0	103,204	90,922	90,583	12,621	339
6111	Administrative	35,373	-853	-	34,520	-	34,520	26,032	26,032	8,488	0
6113	Other Technical & Craft Skill	-	810	-	810	-	810	810	810	0	0
6116	Contracted Employees	13,862	-3,170	-	10,692	-	10,692	10,692	10,692	0	0
6131	Other Direct Labour Costs	308	-	-	308	-	308	308	217	91	91
6133	Benefits & Allowances	3,739	-	-	3,739	-	3,739	2,988	2,988	751	0
6134	National Insurance	1,606	-	-	1,606	-	1,606	1,278	1,278	328	0
6221	Drugs & Medical Supplies	44	-	-	44	-	44	44	44	0	0
6223	Office Materials & Supplies	1,225	-	-	1,225	-	1,225	1,225	1,102	123	123
6224	Print & Non-Print Material	1,625	-	-	1,625	-	1,625	1,625	1,586	39	39
6231	Fuel and Lubricants	600	-	-	600	-	600	600	554	46	46
6242	Maintenance of Buildings	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6243	Janitorial & Cleaning Supplies	132	-	-	132	-	132	132	132	0	0
6261	Local Travel & Subsistence	84	-	-	84	-	84	84	77	7	7
6263	Postage Telex & Cablegram	16	8	-	24	-	24	23	23	1	0
6264	Vehicle Spares & Maintenance	500	-	-	500	-	500	500	500	0	0
6271	Telephone Charges	1,000	-	-	1,000	-	1,000	1,000	998	2	2
6272	Electricity Charges	3,200	-	-	3,200	-	3,200	2,675	2,675	526	0
6273	Water Charges	360	-	-	360	-	360	0	0	360	0
6281	Security Services	2,990	-	-	2,990	-	2,990	1,161	1,161	1,829	0
6282	Equipment Maintenance	779	-	-	779	-	779	779	779	0	0
6283	Cleaning & Extermination Services	373	-	-	373	-	373	373	373	0	0
6284	Other	1,000	-8	-	992	-	992	992	961	32	32
6291	National & Other Events	32	-	-	32	-	32	32	31	1	1
6293	Refreshment and Meals	58	-	-	58	-	58	58	58	0	0
6294	Other	11	-	-	11	-	11	11	11	0	0
6322	Subsidies & Contributions to Int'l Orgs	36,000	-	-	36,000	-	36,000	36,000	36,000	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		10,529	0	0	10,529	0	10,529	7,745	7,671	2,858	74
6111	Administrative	2,884	-63	-	2,821	-	2,821	353	353	2,468	0
6113	Other Technical & Craft Skill	477	-	-	477	-	477	477	477	0	0
6114	Clerical & Office Support	3,082	-	-	3,082	-	3,082	3,082	3,082	0	0
6115	Semi-Skilled Operatives & Unskilled	299	-	-	299	-	299	299	299	0	0
6131	Other Direct Labour Costs	75	63	-	138	-	138	138	133	5	5
6133	Benefits & Allowances	493	-	-	493	-	493	270	270	223	0
6134	National Insurance	396	-	-	396	-	396	303	303	93	0
6221	Drugs & Medical Supplies	21	-	-	21	-	21	21	21	0	0
6223	Office Materials & Supplies	714	-	-	714	-	714	714	698	16	16
6224	Print & Non-Print Material	726	-	-	726	-	726	726	725	1	1
6242	Maintenance of Buildings	160	-	-	160	-	160	160	160	0	0
6243	Janitorial & Cleaning Supplies	95	-	-	95	-	95	95	94	1	1
6261	Local Travel & Subsistence	22	-	-	22	-	22	22	21	1	1
6263	Postage Telex & Cablegram	14	-	-	14	-	14	14	1	14	14
6271	Telephone Charges	160	-	-	160	-	160	160	132	28	28
6272	Electricity Charges	250	-	-	250	-	250	250	250	0	0
6282	Equipment Maintenance	303	-	-	303	-	303	303	303	0	0
6283	Cleaning & Extermination Services	90	-	-	90	-	90	90	82	8	8
6284	Other	194	-	-	194	-	194	194	194	0	0
6293	Refreshment and Meals	66	-	-	66	-	66	66	66	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>33,933</b>	<b>3,417</b>	<b>0</b>	<b>37,350</b>	<b>0</b>	<b>37,350</b>	<b>36,197</b>	<b>35,932</b>	<b>1,419</b>	<b>265</b>
6111	Administrative	3,616	761	-	4,377	-	4,377	4,377	4,377	0	0
6114	Clerical & Office Support	12,434	1,174	-	13,608	-	13,608	13,608	13,608	0	0
6115	Semi-Skilled Operatives & Unskilled	1,625	-133	-	1,492	-	1,492	1,492	1,492	0	0
6131	Other Direct Labour Costs	1,049	991	-	2,040	-	2,040	2,040	1,988	52	52
6133	Benefits & Allowances	846	501	-	1,347	-	1,347	1,347	1,346	2	2
6134	National Insurance	1,217	123	-	1,340	-	1,340	1,340	1,340	0	0
6221	Drugs & Medical Supplies	34	-	-	34	-	34	34	34	0	0
6223	Office Materials & Supplies	1,680	-	-	1,680	-	1,680	1,295	1,292	388	3
6224	Print & Non-Print Material	1,140	-	-	1,140	-	1,140	1,140	1,140	0	0
6231	Fuel and Lubricants	460	-	-	460	-	460	460	432	28	28
6242	Maintenance of Buildings	600	-	-	600	-	600	600	600	0	0
6243	Janitorial & Cleaning Supplies	265	-	-	265	-	265	265	265	0	0
6261	Local Travel & Subsistence	682	-	-	682	-	682	682	640	42	42
6263	Postage Telex & Cablegram	16	-	-	16	-	16	16	3	13	13
6264	Vehicle Spares & Maintenance	240	-	-	240	-	240	240	238	2	2
6271	Telephone Charges	577	-	-	577	-	577	577	507	70	70
6272	Electricity Charges	1,995	-	-	1,995	-	1,995	1,995	1,995	0	0
6273	Water Charges	105	-	-	105	-	105	0	0	105	0
6281	Security Services	2,800	-	-	2,800	-	2,800	2,136	2,135	665	1
6282	Equipment Maintenance	825	-	-	825	-	825	825	825	0	0
6283	Cleaning & Extermination Services	625	-	-	625	-	625	625	625	0	0
6284	Other	761	-	-	761	-	761	761	761	0	0
6291	National & Other Events	12	-	-	12	-	12	12	10	2	2
6293	Refreshment and Meals	287	-	-	287	-	287	287	236	51	51
6294	Other	42	-	-	42	-	42	42	42	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,267,471	0	260,402	3,527,873	93,000	3,620,873	3,620,873	3,618,258	2,614	2,614
6111	Administrative	107,053	12,659	-	119,712	-	119,712	119,712	119,712	0	0
6112	Senior Technical	114,766	7,941	-	122,707	-	122,707	122,707	122,707	0	0
6113	Other Technical & Craft Skill	186,545	-19,098	-	167,447	-	167,447	167,447	167,447	0	0
6114	Clerical & Office Support	332,622	-	-	332,622	-	332,622	332,622	332,622	0	0
6115	Semi-Skilled Operatives & Unskilled	435,353	-10,149	-	425,204	-	425,204	425,204	425,204	0	0
6117	Temporary Employees	105,400	21,391	-	126,791	-	126,791	126,791	126,791	0	0
6131	Other Direct Labour Costs	173,340	-14,731	-	158,609	-	158,609	158,609	158,609	0	0
6132	Incentives	9,416	-	-	9,416	-	9,416	9,416	9,415	1	1
6133	Benefits & Allowances	202,230	4,719	-	206,949	-	206,949	206,949	206,949	0	0
6134	National Insurance	94,053	-2,732	-	91,321	-	91,321	91,321	91,321	0	0
6135	Pensions	254,400	-	-	254,400	-	254,400	254,400	254,386	14	14
6221	Drugs & Medical Supplies	12,332	-	-	12,332	4,000	16,332	16,332	16,300	32	32
6222	Field Material & Supplies	31,400	-	43,000	74,400	-	74,400	74,400	74,321	79	79
6223	Office Materials & Supplies	12,000	800	-	12,800	-	12,800	12,800	12,310	490	490
6224	Print & Non-Print Material	16,052	1,500	-	17,552	-	17,552	17,552	17,500	52	52
6231	Fuel and Lubricants	211,000	-	25,000	236,000	16,000	252,000	252,000	251,916	84	84
6242	Maintenance of Buildings	31,681	1,500	5,500	38,681	-	38,681	38,681	38,668	13	13
6243	Janitorial & Cleaning Supplies	8,123	-	2,000	10,123	-	10,123	10,123	10,048	75	75
6251	Maintenance of Roads	1,500	-1,500	-	0	-	0	0	0	0	0
6252	Maintenance of Bridges	-	-	5,088	5,088	-	5,088	5,088	5,088	0	0
6255	Maintenance of Other Infrastructure	25,000	600	14,313	39,913	3,000	42,913	42,913	42,821	92	92
6261	Local Travel & Subsistence	3,169	600	-	3,769	2,000	5,769	5,769	5,623	146	146
6262	Overseas Conference & Off. Visits	15,000	-4,000	-	11,000	-	11,000	11,000	10,615	385	385
6263	Postage Telex & Cablegram	619	300	-	919	-	919	919	551	368	368
6264	Vehicle Spares & Maintenance	44,624	-	4,000	48,624	15,000	63,624	63,624	63,598	26	26
6265	Other Transport Travel & Post	68,343	4,000	59,000	131,343	5,000	136,343	136,343	136,217	126	126
6271	Telephone Charges	37,000	6,500	7,500	51,000	12,000	63,000	63,000	62,977	23	23
6272	Electricity Charges	43,000	-	-	43,000	-	43,000	43,000	43,000	0	0
6273	Water Charges	10,000	-	-	10,000	-	10,000	10,000	10,000	0	0
6282	Equipment Maintenance	67,265	-	14,000	81,265	4,000	85,265	85,265	85,244	21	21
6283	Cleaning & Extermination Services	8,300	-	-	8,300	-	8,300	8,300	8,132	168	168
6284	Other	6,231	4,900	-	11,131	1,000	12,131	12,131	12,090	41	41
6292	Dietary	306,000	4,400	30,000	340,400	-	340,400	340,400	340,183	217	217
6294	Other	228,654	4,400	51,000	284,054	31,000	315,054	315,054	314,907	147	147
6302	Training (including Scholarships)	65,000	-24,000	-	41,000	-	41,000	41,000	40,985	15	15

LT. COL. M. 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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		211,654	1,417	0	213,071	0	213,071	207,516	206,733	6,338	783
6111	Administrative	19,423	-	-	19,423	-	19,423	19,423	19,423	0	0
6114	Clerical & Office Support	44,287	-	-	44,287	-	44,287	44,287	44,287	0	0
6115	Semi-Skilled Operatives & Unskilled	9,581	-	-	9,581	-	9,581	9,581	9,581	0	0
6116	Contracted Employees	5,419	1,617	-	7,036	-	7,036	7,036	7,036	0	0
6131	Other Direct Labour Costs	3,378	-	-	3,378	-	3,378	3,378	3,378	0	0
6133	Benefits & Allowances	5,187	-	-	5,187	-	5,187	5,187	5,186	1	1
6134	National Insurance	4,984	-	-	4,984	-	4,984	4,984	4,946	38	38
6221	Drugs & Medical Supplies	103	-	-	103	-	103	103	103	0	0
6222	Field Material & Supplies	103	-	-	103	-	103	103	103	0	0
6223	Office Materials & Supplies	9,500	-	-	9,500	-	9,500	9,500	9,497	3	3
6224	Print & Non-Print Material	9,000	-	-	9,000	-	9,000	9,000	9,000	0	0
6231	Fuel and Lubricants	700	-	-	700	-	700	500	500	200	0
6242	Maintenance of Buildings	12,500	-	-	12,500	-	12,500	12,500	12,053	447	447
6243	Janitorial & Cleaning Supplies	3,700	-	-	3,700	-	3,700	3,700	3,695	5	5
6255	Maintenance of Other Infrastructure	3,935	-	-	3,935	-	3,935	3,935	3,657	278	278
6261	Local Travel & Subsistence	2,950	500	-	3,450	-	3,450	3,450	3,447	3	3
6263	Postage Telex & Cablegram	630	-	-	630	-	630	630	630	0	0
6264	Vehicle Spares & Maintenance	800	-	-	800	-	800	800	799	1	1
6271	Telephone Charges	2,178	259	-	2,437	-	2,437	2,437	2,437	0	0
6272	Electricity Charges	11,568	-	-	11,568	-	11,568	8,565	8,565	3,003	0
6273	Water Charges	1,010	202	-	1,212	-	1,212	1,212	1,212	0	0
6281	Security Services	16,328	-2,608	-	13,720	-	13,720	11,368	11,368	2,352	0
6282	Equipment Maintenance	4,890	-	-	4,890	-	4,890	4,890	4,886	4	4
6283	Cleaning & Extermination Services	1,600	-	-	1,600	-	1,600	1,600	1,599	1	1
6284	Other	26,500	-	-	26,500	-	26,500	26,500	26,500	0	0
6291	National & Other Events	400	-	-	400	-	400	400	400	0	0
6293	Refreshment and Meals	6,200	-	-	6,200	-	6,200	6,200	6,200	0	0
6294	Other	4,800	1,447	-	6,247	-	6,247	6,247	6,247	0	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		195,557	-1,417	0	194,140	0	194,140	194,140	191,768	2,372	2,372
6111	Administrative	33,962	-604	-	33,358	-	33,358	33,358	33,358	0	0
6113	Other Technical & Craft Skill	3,196	-	-	3,196	-	3,196	3,196	3,094	102	102
6114	Clerical & Office Support	30,783	-501	-	30,282	-	30,282	30,282	30,282	0	0
6115	Semi-Skilled Operatives & Unskilled	2,117	-	-	2,117	-	2,117	2,117	2,117	0	0
6116	Contracted Employees	30,717	-512	-	30,205	-	30,205	30,205	30,196	9	9
6117	Temporary Employees	3,401	-	-	3,401	-	3,401	3,401	3,401	0	0
6131	Other Direct Labour Costs	578	-	-	578	-	578	578	578	0	0
6133	Benefits & Allowances	11,223	-	-	11,223	-	11,223	11,223	9,684	1,539	1,539
6134	National Insurance	3,919	-	-	3,919	-	3,919	3,919	3,669	250	250
6221	Drugs & Medical Supplies	316	-	-	316	-	316	316	315	1	1
6222	Field Material & Supplies	240	-	-	240	-	240	240	235	5	5
6223	Office Materials & Supplies	5,000	-	-	5,000	-	5,000	5,000	4,986	14	14
6224	Print & Non-Print Material	18,000	-	-	18,000	-	18,000	18,000	17,999	1	1
6242	Maintenance of Buildings	14,450	-	-	14,450	-	14,450	14,450	14,053	397	397
6243	Janitorial & Cleaning Supplies	3,500	-	-	3,500	-	3,500	3,500	3,500	0	0
6255	Maintenance of Other Infrastructure	2,774	-	-	2,774	-	2,774	2,774	2,727	47	47
6261	Local Travel & Subsistence	18,700	-	-	18,700	-	18,700	18,700	18,698	2	2
6263	Postage Telex & Cablegram	201	-	-	201	-	201	201	201	0	0
6271	Telephone Charges	750	-	-	750	-	750	750	750	0	0
6272	Electricity Charges	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
6273	Water Charges	900	200	-	1,100	-	1,100	1,100	1,100	0	0
6282	Equipment Maintenance	350	-	-	350	-	350	350	347	3	3
6283	Cleaning & Extermination Services	850	-	-	850	-	850	850	850	0	0
6284	Other	6,500	-	-	6,500	-	6,500	6,500	6,499	1	1
6291	National & Other Events	230	-	-	230	-	230	230	230	0	0
6293	Refreshment and Meals	750	-	-	750	-	750	750	750	0	0
6294	Other	350	-	-	350	-	350	350	348	2	2

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>58,343</b>	<b>0</b>	<b>0</b>	<b>58,343</b>	<b>0</b>	<b>58,343</b>	<b>51,718</b>	<b>50,630</b>	<b>7,713</b>	<b>1,089</b>
6111	Administrative	28,523	-1,642	-	26,881	-	26,881	26,776	26,776	105	0
6114	Clerical & Office Support	1,687	213	-	1,900	-	1,900	1,900	1,900	0	0
6115	Semi-Skilled Operatives & Unskilled	299	14	-	313	-	313	313	313	0	0
6116	Contracted Employees	608	1,517	-	2,125	-	2,125	2,125	2,125	0	0
6117	Temporary Employees	53	25	-	78	-	78	78	78	0	0
6131	Other Direct Labour Costs	5,761	-	-	5,761	-	5,761	3,189	3,189	2,572	0
6133	Benefits & Allowances	5,906	-126	-	5,780	-	5,780	3,262	3,262	2,518	0
6134	National Insurance	1,355	-	-	1,355	-	1,355	1,291	1,291	64	0
6221	Drugs & Medical Supplies	25	-	-	25	-	25	25	18	7	7
6223	Office Materials & Supplies	1,401	208	-	1,609	-	1,609	1,609	1,608	1	1
6224	Print & Non-Print Material	1,500	398	-	1,898	-	1,898	1,898	1,799	98	98
6231	Fuel and Lubricants	100	-	-	100	-	100	10	0	100	10
6241	Rental of Buildings	780	825	-	1,605	-	1,605	1,605	1,605	0	0
6242	Maintenance of Buildings	900	-	-	900	-	900	900	727	173	173
6243	Janitorial & Cleaning Supplies	40	12	-	52	-	52	40	40	12	0
6261	Local Travel & Subsistence	1,100	133	-	1,233	-	1,233	1,233	1,229	4	4
6263	Postage Telex & Cablegram	5	-	-	5	-	5	5	4	1	1
6271	Telephone Charges	720	-	-	720	-	720	655	629	91	26
6272	Electricity Charges	2,170	-	-	2,170	-	2,170	1,659	1,392	778	267
6273	Water Charges	1,560	-	-	1,560	-	1,560	1,020	786	774	234
6282	Equipment Maintenance	325	-	-	325	-	325	213	128	197	86
6283	Cleaning & Extermination Services	50	-	-	50	-	50	58	35	15	23
6284	Other	3,320	-1,646	-	1,674	-	1,674	1,655	1,543	131	111
6293	Refreshment and Meals	80	70	-	150	-	150	150	129	21	21
6294	Other	75	-	-	75	-	75	50	25	50	25

MS. 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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		5,775	0	0	5,775	0	5,775	4,242	4,224	1,551	18
6113	Other Technical & Craft Skill	417	18	-	435	-	435	435	435	0	0
6114	Clerical & Office Support	1,004	-73	-	931	-	931	737	737	194	0
6115	Semi-Skilled Operatives & Unskilled	302	11	-	313	-	313	313	313	0	0
6116	Contracted Employees	1,129	44	-	1,173	-	1,173	1,173	1,172	1	1
6117	Temporary Employees	57	-	-	57	-	57	17	17	40	0
6131	Other Direct Labour Costs	120	-	-	120	-	120	109	109	11	0
6133	Benefits & Allowances	173	-	-	173	-	173	96	96	77	0
6134	National Insurance	165	-	-	165	-	165	119	119	46	0
6223	Office Materials & Supplies	127	-	-	127	-	127	107	106	21	1
6224	Print & Non-Print Material	86	-	-	86	-	86	75	75	11	0
6231	Fuel and Lubricants	200	-	-	200	-	200	0	0	200	0
6243	Janitorial & Cleaning Supplies	44	-	-	44	-	44	44	44	0	0
6261	Local Travel & Subsistence	165	-	-	165	-	165	128	128	37	0
6263	Postage Telex & Cablegram	24	-	-	24	-	24	8	7	17	1
6264	Vehicle Spares & Maintenance	250	-	-	250	-	250	0	0	250	0
6271	Telephone Charges	176	-	-	176	-	176	140	132	44	8
6272	Electricity Charges	495	-	-	495	-	495	457	457	38	0
6282	Equipment Maintenance	184	-	-	184	-	184	113	113	71	0
6284	Other	404	-	-	404	-	404	141	134	270	7
6293	Refreshment and Meals	84	-	-	84	-	84	31	30	54	1
6322	Subsidies & Contributions to Int'l Orgs	169	-	-	169	-	169	0	0	169	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		7,729	0	0	7,729	0	7,729	7,255	6,933	796	322
6113	Other Technical & Craft Skill	363	-246	-	117	-	117	0	0	117	0
6114	Clerical & Office Support	849	43	-	892	-	892	892	892	0	0
6116	Contracted Employees	2,653	144	-	2,797	-	2,797	2,796	2,796	1	0
6131	Other Direct Labour Costs	52	83	-	135	-	135	132	132	3	0
6133	Benefits & Allowances	106	-3	-	103	-	103	103	101	2	2
6134	National Insurance	97	-21	-	76	-	76	72	72	4	0
6221	Drugs & Medical Supplies	16	-	-	16	-	16	10	10	6	0
6223	Office Materials & Supplies	150	-	-	150	-	150	147	97	53	50
6224	Print & Non-Print Material	285	-	-	285	-	285	269	266	19	4
6242	Maintenance of Buildings	250	-	-	250	-	250	249	238	12	11
6243	Janitorial & Cleaning Supplies	88	-	-	88	-	88	87	79	9	9
6261	Local Travel & Subsistence	220	-11	-	209	-	209	190	189	20	1
6263	Postage Telex & Cablegram	8	-	-	8	-	8	4	0	8	4
6271	Telephone Charges	214	20	-	234	-	234	233	225	9	8
6272	Electricity Charges	1,444	-	-	1,444	-	1,444	1,163	986	458	177
6273	Water Charges	220	11	-	231	-	231	231	231	0	0
6282	Equipment Maintenance	94	-	-	94	-	94	94	53	41	41
6283	Cleaning & Extermination Services	266	-	-	266	-	266	249	249	17	0
6284	Other	220	-20	-	200	-	200	200	199	1	1
6291	National & Other Events	14	-	-	14	-	14	14	14	0	0
6293	Refreshment and Meals	90	-	-	90	-	90	90	90	0	0
6294	Other	30	-	-	30	-	30	29	14	17	15

MR. T. KING  
HEAD OF BUDGET AGENCY



**AGENCY 71 - REGION 1: BARIMA/WAINI  
PROGRAMME 711 - REGIONAL ADMINISTRATION & FINANCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>48,731</b>	<b>816</b>	<b>0</b>	<b>49,547</b>	<b>0</b>	<b>49,547</b>	<b>49,523</b>	<b>49,522</b>	<b>25</b>	<b>0</b>
6111	Administrative	1,359	68	-	1,427	-	1,427	1,427	1,427	0	0
6113	Other Technical & Craft Skill	1,718	86	-	1,804	-	1,804	1,804	1,804	0	0
6114	Clerical & Office Support	5,948	398	-	6,346	-	6,346	6,346	6,346	0	0
6115	Semi-Skilled Operatives & Unskilled	6,166	663	-	6,829	-	6,829	6,829	6,829	0	0
6116	Contracted Employees	-	556	-	556	-	556	556	556	0	0
6117	Temporary Employees	796	-268	-	528	-	528	528	528	0	0
6131	Other Direct Labour Costs	2,104	-1,079	-	1,025	-	1,025	1,025	1,025	0	0
6133	Benefits & Allowances	1,917	311	-	2,228	-	2,228	2,228	2,228	0	0
6134	National Insurance	1,205	81	-	1,286	-	1,286	1,286	1,286	0	0
6211	Expens Specific to Agency	6,660	-	-	6,660	-	6,660	6,660	6,660	0	0
6222	Field Material & Supplies	420	-	-	420	-	420	420	420	0	0
6223	Office Materials & Supplies	1,250	-	-	1,250	-	1,250	1,250	1,250	0	0
6224	Print & Non-Print Material	390	-	-	390	-	390	390	390	0	0
6231	Fuel and Lubricants	6,400	-	-	6,400	-	6,400	6,400	6,400	0	0
6243	Janitorial & Cleaning Supplies	630	-	-	630	-	630	630	630	0	0
6261	Local Travel & Subsistence	4,200	-	-	4,200	-	4,200	4,200	4,200	0	0
6264	Vehicle Spares & Maintenance	1,275	-	-	1,275	-	1,275	1,275	1,275	0	0
6265	Other Transport Travel & Post	470	-	-	470	-	470	470	470	0	0
6271	Telephone Charges	588	-	-	588	-	588	588	588	0	0
6281	Security Services	1,680	-	-	1,680	-	1,680	1,656	1,656	24	0
6282	Equipment Maintenance	220	-	-	220	-	220	220	220	0	0
6283	Cleaning & Extermination Services	50	-	-	50	-	50	50	50	0	0
6284	Other	140	-	-	140	-	140	140	140	0	0
6291	National & Other Events	1,400	-	-	1,400	-	1,400	1,400	1,400	0	0
6293	Refreshment and Meals	205	-	-	205	-	205	205	205	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

MS. M. WILLIAMS  
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI  
PROGRAMME 712 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		103,231	0	0	103,231	4,933	108,164	108,164	108,164	0	0
6113	Other Technical & Craft Skill	7,965	109	-	8,074	-	8,074	8,074	8,074	0	0
6115	Semi-Skilled Operatives & Unskilled	8,017	-54	-	7,963	-	7,963	7,963	7,963	0	0
6116	Contracted Employees	1,391	629	-	2,020	-	2,020	2,020	2,020	0	0
6117	Temporary Employees	4,597	-173	-	4,424	-	4,424	4,424	4,424	0	0
6131	Other Direct Labour Costs	1,819	-969	-	850	-	850	850	850	0	0
6133	Benefits & Allowances	1,685	513	-	2,198	-	2,198	2,198	2,198	0	0
6134	National Insurance	1,296	-56	-	1,240	-	1,240	1,240	1,240	0	0
6222	Field Material & Supplies	410	-	-	410	-	410	410	410	0	0
6223	Office Materials & Supplies	55	-	-	55	-	55	55	55	0	0
6231	Fuel and Lubricants	40,000	-	-	40,000	3,654	43,654	43,654	43,654	0	0
6242	Maintenance of Buildings	4,750	-	-	4,750	-	4,750	4,750	4,750	0	0
6251	Maintenance of Roads	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
6252	Maintenance of Bridges	630	-	-	630	-	630	630	630	0	0
6255	Maintenance of Other Infrastructure	930	-	-	930	-	930	930	930	0	0
6261	Local Travel & Subsistence	1,155	-	-	1,155	-	1,155	1,155	1,155	0	0
6264	Vehicle Spares & Maintenance	5,300	-	-	5,300	-	5,300	5,300	5,300	0	0
6265	Other Transport Travel & Post	1,325	-	-	1,325	-	1,325	1,325	1,325	0	0
6271	Telephone Charges	60	-	-	60	-	60	60	60	0	0
6281	Security Services	15,806	-	-	15,806	1,279	17,085	17,085	17,085	0	0
6282	Equipment Maintenance	40	-	-	40	-	40	40	40	0	0

MS. M. WILLIAMS  
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI  
PROGRAMME 713 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>334,136</b>	<b>0</b>	<b>0</b>	<b>334,136</b>	<b>2,711</b>	<b>336,847</b>	<b>336,847</b>	<b>336,847</b>	<b>0</b>	<b>0</b>
6111	Administrative	40,318	442	-	40,760	-	40,760	40,760	40,760	0	0
6112	Senior Technical	43,680	555	-	44,235	-	44,235	44,235	44,235	0	0
6113	Other Technical & Craft Skill	1,213	-442	-	771	-	771	771	771	0	0
6114	Clerical & Office Support	624	30	-	654	-	654	654	654	0	0
6115	Semi-Skilled Operatives & Unskilled	94,220	535	-	94,755	-	94,755	94,755	94,755	0	0
6117	Temporary Employees	701	29	-	730	-	730	730	730	0	0
6131	Other Direct Labour Costs	1,873	718	-	2,591	-	2,591	2,591	2,591	0	0
6133	Benefits & Allowances	35,001	-2,633	-	32,368	-	32,368	32,368	32,368	0	0
6134	National Insurance	12,792	765	-	13,557	-	13,557	13,557	13,557	0	0
6221	Drugs & Medical Supplies	1,370	-	-	1,370	-	1,370	1,370	1,370	0	0
6222	Field Material & Supplies	8,600	-	-	8,600	-	8,600	8,600	8,600	0	0
6223	Office Materials & Supplies	6,500	-	-	6,500	-	6,500	6,500	6,500	0	0
6224	Print & Non-Print Material	6,050	-	-	6,050	-	6,050	6,050	6,050	0	0
6231	Fuel and Lubricants	11,200	-	-	11,200	1,500	12,700	12,700	12,700	0	0
6241	Rental of Buildings	770	-	-	770	-	770	770	770	0	0
6242	Maintenance of Buildings	17,700	-	-	17,700	-	17,700	17,700	17,700	0	0
6243	Janitorial & Cleaning Supplies	2,275	-	-	2,275	-	2,275	2,275	2,275	0	0
6252	Maintenance of Bridges	600	-	-	600	-	600	600	600	0	0
6255	Maintenance of Other Infrastructure	1,680	-	-	1,680	-	1,680	1,680	1,680	0	0
6261	Local Travel & Subsistence	8,336	-	-	8,336	-	8,336	8,336	8,336	0	0
6263	Postage Telex & Cablegram	105	-	-	105	-	105	105	105	0	0
6264	Vehicle Spares & Maintenance	1,910	-	-	1,910	-	1,910	1,910	1,910	0	0
6265	Other Transport Travel & Post	3,270	-	-	3,270	-	3,270	3,270	3,270	0	0
6271	Telephone Charges	451	-	-	451	-	451	451	451	0	0
6281	Security Services	13,548	-	-	13,548	1,211	14,759	14,759	14,759	0	0
6282	Equipment Maintenance	225	-	-	225	-	225	225	225	0	0
6283	Cleaning & Extermination Services	267	-	-	267	-	267	267	267	0	0
6284	Other	478	-	-	478	-	478	478	478	0	0
6291	National & Other Events	3,450	-	-	3,450	-	3,450	3,450	3,450	0	0
6292	Dietary	11,300	-	-	11,300	-	11,300	11,300	11,300	0	0
6293	Refreshment and Meals	575	-	-	575	-	575	575	575	0	0
6294	Other	150	-	-	150	-	150	150	150	0	0
6302	Training (including Scholarships)	2,904	-	-	2,904	-	2,904	2,904	2,904	0	0

MS. M. WILLIAMS  
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI  
PROGRAMME 714 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		122,078	-816	2,900	124,162	3,000	127,162	126,193	126,193	969	0
6112	Senior Technical	5,374	-1,988	-	3,386	-	3,386	3,386	3,386	0	0
6113	Other Technical & Craft Skill	25,023	1,966	-	26,989	-	26,989	26,989	26,989	0	0
6114	Clerical & Office Support	1,119	-368	-	751	-	751	751	751	0	0
6115	Semi-Skilled Operatives & Unskilled	21,155	28	-	21,183	-	21,183	21,183	21,183	0	0
6131	Other Direct Labour Costs	2,200	-613	-	1,587	-	1,587	1,315	1,315	271	0
6133	Benefits & Allowances	12,490	160	-	12,650	-	12,650	12,650	12,650	0	0
6134	National Insurance	4,054	-	-	4,054	-	4,054	3,907	3,907	147	0
6221	Drugs & Medical Supplies	1,260	-200	-	1,060	-	1,060	1,060	1,060	0	0
6222	Field Material & Supplies	1,720	-	-	1,720	-	1,720	1,720	1,720	0	0
6223	Office Materials & Supplies	1,400	-	-	1,400	-	1,400	1,400	1,400	0	0
6224	Print & Non-Print Material	1,150	-	-	1,150	-	1,150	1,150	1,150	0	0
6231	Fuel and Lubricants	10,435	2,850	100	13,385	3,000	16,385	16,385	16,385	0	0
6242	Maintenance of Buildings	8,500	-	-	8,500	-	8,500	8,500	8,500	0	0
6243	Janitorial & Cleaning Supplies	2,200	-	200	2,400	-	2,400	2,200	2,200	200	0
6255	Maint of Other Infrastructure	250	-250	-	0	-	0	0	0	0	0
6261	Local Travel & Subsistence	13,700	-450	800	14,050	-	14,050	13,700	13,700	350	0
6263	Postage Telex & Cablegram	11	-	-	11	-	11	11	11	0	0
6264	Vehicle Spares & Maintenance	2,150	-	-	2,150	-	2,150	2,150	2,150	0	0
6265	Other Transp Travel & Post	500	-	-	500	-	500	500	500	0	0
6271	Telephone Charges	680	-	-	680	-	680	680	680	0	0
6282	Equipment Maintenance	315	-	-	315	-	315	315	315	0	0
6284	Other	495	-600	600	495	-	495	495	495	0	0
6291	National & Other Events	252	-	-	252	-	252	252	252	0	0
6292	Dietary	4,850	-1,200	1,200	4,850	-	4,850	4,850	4,850	0	0
6293	Refreshment and Meals	195	-	-	195	-	195	195	195	0	0
6302	Training (including Scholarships)	600	-150	-	450	-	450	450	450	0	0

MS. M. WILLIAMS  
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		76,020	-1,986	0	74,034	0	74,034	72,094	71,916	2,118	178
6111	Administrative	5,872	-100	-	5,772	-	5,772	5,746	5,746	26	0
6112	Senior Technical	605	29	-	634	-	634	634	634	0	0
6113	Other Technical & Craft Skill	3,267	-100	-	3,167	-	3,167	3,042	3,042	125	0
6114	Clerical & Office Support	17,536	-	-	17,536	-	17,536	17,252	17,159	377	93
6115	Semi-Skilled Operatives & Unskilled	8,920	72	-	8,992	-	8,992	8,992	8,975	17	17
6131	Other Direct Labour Costs	6,781	-1,442	-	5,339	-	5,339	4,150	4,143	1,196	7
6133	Benefits & Allowances	2,676	486	-	3,162	-	3,162	2,930	2,909	253	21
6134	National Insurance	3,006	-	-	3,006	-	3,006	2,900	2,900	106	0
6211	Expens Specific to Agency	2,953	140	-	3,093	-	3,093	3,093	3,093	0	0
6221	Drugs & Medical Supplies	50	-	-	50	-	50	50	49	1	1
6222	Field Material & Supplies	289	-	-	289	-	289	289	289	0	0
6223	Office Materials & Supplies	2,646	-	-	2,646	-	2,646	2,646	2,645	1	1
6224	Print & Non-Print Material	882	-	-	882	-	882	881	881	1	0
6231	Fuel and Lubricants	7,165	-	-	7,165	-	7,165	7,160	7,160	5	0
6261	Local Travel & Subsistence	2,205	-	-	2,205	-	2,205	2,202	2,202	3	0
6263	Postage Telex & Cablegram	5	-	-	5	-	5	5	5	0	0
6265	Other Transport Travel & Post	25	-	-	25	-	25	24	24	1	0
6271	Telephone Charges	1,320	-	-	1,320	-	1,320	1,320	1,320	0	0
6272	Electricity Charges	4,488	-	-	4,488	-	4,488	4,488	4,487	1	1
6273	Water Charges	263	-	-	263	-	263	263	263	0	0
6282	Equipment Maintenance	588	-	-	588	-	588	588	588	0	0
6291	National & Other Events	710	-	-	710	-	710	709	709	1	0
6293	Refreshment and Meals	510	-	-	510	-	510	509	509	1	0
6294	Other	824	-322	-	502	-	502	536	500	2	36
6302	Training (including Scholarships)	466	-	-	466	-	466	466	465	1	0
6311	Rates and Taxes	1,968	-749	-	1,219	-	1,219	1,218	1,218	1	0

MR. S. MUSESAI  
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**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 722 - AGRICULTURE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		139,461	-945	0	138,516	0	138,516	138,410	138,308	208	102
6112	Senior Technical	1,104	-525	-	579	-	579	576	576	3	0
6113	Other Technical & Craft Skill	8,847	-396	-	8,451	-	8,451	8,451	8,423	28	27
6114	Clerical & Office Support	2,786	182	-	2,968	-	2,968	2,968	2,968	0	0
6115	Semi-Skilled Operatives & Unskilled	23,728	-786	-	22,942	-	22,942	22,942	22,912	30	30
6116	Contracted Employees	-	1,095	-	1,095	-	1,095	1,094	1,094	1	0
6131	Other Direct Labour Costs	1,923	1,170	-	3,093	-	3,093	3,001	2,961	132	40
6133	Benefits & Allowances	1,310	365	-	1,675	-	1,675	1,675	1,674	1	1
6134	National Insurance	2,914	-50	-	2,864	-	2,864	2,862	2,862	2	0
6221	Drugs & Medical Supplies	25	-	-	25	-	25	25	25	0	0
6222	Field Material & Supplies	65	-	-	65	-	65	65	65	0	0
6223	Office Materials & Supplies	360	-	-	360	-	360	360	359	1	0
6224	Print & Non-Print Material	100	-	-	100	-	100	100	100	0	0
6231	Fuel and Lubricants	27,632	-2,000	-	25,632	-	25,632	25,631	25,631	1	0
6253	Maintenance of Drain. & Irrig.	66,500	-	-	66,500	-	66,500	66,500	66,499	1	1
6261	Local Travel & Subsistence	420	-	-	420	-	420	416	416	4	0
6264	Vehicle Spares & Maintenance	1,333	-	-	1,333	-	1,333	1,333	1,332	1	1
6271	Telephone Charges	176	-	-	176	-	176	176	176	0	0
6282	Equipment Maintenance	58	-	-	58	-	58	58	58	0	0
6291	National & Other Events	105	-	-	105	-	105	105	105	0	0
6293	Refreshment and Meals	25	-	-	25	-	25	24	24	1	0
6302	Training (including Scholarships)	50	-	-	50	-	50	47	47	3	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		70,227	90	0	70,317	0	70,317	69,269	68,938	1,379	330
6113	Other Technical & Craft Skill	8,844	-419	-	8,425	-	8,425	7,782	7,495	930	287
6114	Clerical & Office Support	835	196	-	1,031	-	1,031	1,030	1,030	1	0
6115	Semi-Skilled Operatives & Unskilled	4,236	113	-	4,349	-	4,349	4,348	4,342	7	6
6131	Other Direct Labour Costs	1,483	-	-	1,483	-	1,483	1,128	1,109	374	19
6133	Benefits & Allowances	599	110	-	709	-	709	709	695	14	14
6134	National Insurance	1,132	-	-	1,132	-	1,132	1,091	1,091	41	0
6221	Drugs & Medical Supplies	12	-	-	12	-	12	12	12	0	0
6222	Field Material & Supplies	100	-	-	100	-	100	100	100	1	0
6223	Office Materials & Supplies	130	-	-	130	-	130	130	130	0	0
6224	Print & Non-Print Material	95	-	-	95	-	95	95	95	0	0
6242	Maintenance of Buildings	5,775	-	-	5,775	-	5,775	5,775	5,774	1	0
6243	Janitorial & Cleaning Supplies	268	-	-	268	-	268	268	268	0	0
6251	Maintenance of Roads	7,129	-	-	7,129	-	7,129	7,129	7,128	1	1
6252	Maintenance of Bridges	446	-	-	446	-	446	445	445	1	0
6254	Maintenance of Sea & River Def	158	-	-	158	-	158	158	158	0	0
6255	Maintenance of Other Infrastructure	3,833	-	-	3,833	-	3,833	3,832	3,831	2	1
6261	Local Travel & Subsistence	173	-	-	173	-	173	173	173	0	0
6264	Vehicle Spares & Maintenance	4,568	-	-	4,568	-	4,568	4,568	4,568	0	0
6281	Security Services	30,106	90	-	30,196	-	30,196	30,192	30,192	4	0
6283	Cleaning & Extermination Services	285	-	-	285	-	285	284	283	2	1
6302	Training (including Scholarships)	20	-	-	20	-	20	20	20	0	0

MR. S. MUSESAI  
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 724 - EDUCATIONAL DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>613,401</b>	<b>2,841</b>	<b>0</b>	<b>616,242</b>	<b>0</b>	<b>616,242</b>	<b>608,737</b>	<b>606,652</b>	<b>9,590</b>	<b>2,085</b>
6111	Administrative	114,515	13,576	-	128,091	-	128,091	128,081	127,789	302	292
6112	Senior Technical	208,857	-8,488	-	200,369	-	200,369	199,825	199,280	1,089	545
6113	Other Technical & Craft Skill	39,634	3,549	-	43,183	-	43,183	43,179	43,107	76	72
6114	Clerical & Office Support	5,134	-	-	5,134	-	5,134	4,778	4,778	356	0
6115	Semi-Skilled Operatives & Unskilled	46,198	676	-	46,874	-	46,874	46,873	46,670	204	204
6116	Contracted Employees	1,188	-	-	1,188	-	1,188	0	0	1,188	0
6131	Other Direct Labour Costs	14,704	-9,313	-	5,391	-	5,391	4,452	4,015	1,376	437
6133	Benefits & Allowances	19,062	-	-	19,062	-	19,062	19,062	18,537	525	525
6134	National Insurance	35,926	-	-	35,926	-	35,926	31,489	31,489	4,437	0
6221	Drugs & Medical Supplies	1,706	-	-	1,706	-	1,706	1,705	1,705	1	0
6222	Field Material & Supplies	8,930	-400	-	8,530	-	8,530	8,530	8,529	1	1
6223	Office Materials & Supplies	8,269	-300	-	7,969	-	7,969	7,969	7,969	0	0
6224	Print & Non-Print Material	7,140	-239	-	6,901	-	6,901	6,900	6,900	1	0
6231	Fuel and Lubricants	1,885	-	-	1,885	-	1,885	1,885	1,883	2	2
6242	Maintenance of Buildings	22,200	-3,000	-	19,200	-	19,200	19,200	19,199	1	1
6243	Janitorial & Cleaning Supplies	788	-	-	788	-	788	788	788	0	0
6255	Maint of Other Infrastru	3,140	-	-	3,140	-	3,140	3,140	3,140	0	0
6261	Local Travel & Subsisten	3,274	-	-	3,274	-	3,274	3,274	3,272	2	2
6263	Postage Telex & Cablegram	21	-	-	21	-	21	21	21	0	0
6264	Vehicle Spares & Maintenance	200	-	-	200	-	200	199	199	1	0
6265	Other Transport Travel & Post	105	-	-	105	-	105	105	105	0	0
6271	Telephone Charges	1,470	-	-	1,470	-	1,470	1,470	1,470	0	0
6272	Electricity Charges	13,125	-	-	13,125	-	13,125	13,124	13,124	1	0
6273	Water Charges	2,389	-	-	2,389	-	2,389	2,389	2,389	0	0
6281	Security Services	29,353	92	-	29,445	-	29,445	29,438	29,437	8	1
6282	Equipment Maintenance	252	-	-	252	-	252	252	252	0	0
6283	Cleaning & Extermination Services	368	-	-	368	-	368	368	368	0	0
6284	Other	8,544	6,988	-	15,532	-	15,532	15,528	15,528	4	0
6291	National & Other Events	1,365	-	-	1,365	-	1,365	1,364	1,364	1	0
6292	Dietary	9,555	-	-	9,555	-	9,555	9,545	9,545	10	0
6293	Refreshment and Meals	628	-	-	628	-	628	627	627	1	0
6294	Other	63	-	-	63	-	63	63	63	0	0
6302	Training (including Scholarships)	3,413	-300	-	3,113	-	3,113	3,112	3,112	1	0

MR. S. MUSESAI  
HEAD OF BUDGET AGENCY



**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 725 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		197,732	0	10,877	208,609	0	208,609	187,570	187,381	21,228	190
6112	Senior Technical	12,189	501	-	12,690	-	12,690	12,689	12,689	1	0
6113	Other Technical & Craft Skill	27,756	1,317	-	29,073	-	29,073	29,073	28,974	99	98
6114	Clerical & Office Support	5,895	915	-	6,810	-	6,810	6,809	6,809	1	0
6115	Semi-Skilled Operatives & Unskilled	45,081	-117	-	44,964	-	44,964	44,964	44,933	31	31
6116	Contracted Employees	12,910	-	-	12,910	-	12,910	12,707	12,707	203	1
6131	Other Direct Labour Costs	18,721	-2,616	-	16,105	-	16,105	9,633	9,609	6,496	23
6133	Benefits & Allowances	16,266	-	-	16,266	-	16,266	14,619	14,595	1,671	25
6134	National Insurance	9,224	-	-	9,224	-	9,224	7,392	7,392	1,832	0
6221	Drugs & Medical Supplies	1,899	-	-	1,899	-	1,899	1,899	1,899	0	0
6222	Field Material & Supplies	4,317	-	384	4,701	-	4,701	4,317	4,317	384	1
6223	Office Materials & Supplies	2,294	-	145	2,439	-	2,439	2,295	2,295	144	0
6224	Print & Non-Print Material	1,213	-	-	1,213	-	1,213	1,212	1,212	1	0
6231	Fuel and Lubricants	3,296	-	123	3,419	-	3,419	3,297	3,296	123	1
6242	Maintenance of Buildings	6,377	-	-	6,377	-	6,377	6,377	6,376	1	0
6243	Janitorial & Cleaning Supplies	2,843	-	343	3,186	-	3,186	2,841	2,841	345	0
6255	Maintenance of Other Infrastructure	1,837	-	-	1,837	-	1,837	1,837	1,835	2	2
6261	Local Travel & Subsistence	2,047	-	-	2,047	-	2,047	2,047	2,043	4	4
6263	Postage Telex & Cablegram	3	-	-	3	-	3	3	2	1	1
6264	Vehicle Spares & Maintenance	872	-	-	872	-	872	871	871	1	0
6265	Other Transport Travel & Post	95	-	-	95	-	95	95	95	1	1
6271	Telephone Charges	1,129	-	-	1,129	-	1,129	1,129	1,129	0	0
6272	Electricity Charges	13,138	-	-	13,138	-	13,138	13,138	13,138	0	0
6273	Water Charges	751	-	-	751	-	751	751	751	0	0
6282	Equipment Maintenance	708	-	-	708	-	708	706	706	2	0
6283	Cleaning & Extermination Services	640	-	-	640	-	640	638	638	3	1
6284	Other	28	-	-	28	-	28	28	28	0	0
6291	National & Other Events	100	-	-	100	-	100	100	100	0	0
6292	Dietary	5,357	-	9,882	15,239	-	15,239	5,357	5,357	9,882	0
6293	Refreshment and Meals	105	-	-	105	-	105	105	105	0	0
6294	Other	63	-	-	63	-	63	63	63	0	0
6302	Training (including Scholarships)	578	-	-	578	-	578	578	578	0	0

MR. S. MUSESAI  
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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA  
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		104,430	1,642	0	106,072	0	106,072	102,880	101,830	4,242	1,050
6111	Administrative	6,112	917	-	7,029	-	7,029	7,029	7,029	0	0
6113	Other Technical & Craft Skill	8,051	725	-	8,776	-	8,776	8,776	8,776	0	0
6114	Clerical & Office Support	21,233	-469	-	20,764	-	20,764	20,764	20,764	0	0
6115	Semi-Skilled Operatives & Unskilled	17,287	-1,606	-	15,681	-	15,681	15,681	15,681	0	0
6116	Contracted Employees	1,940	260	-	2,200	-	2,200	2,200	2,200	0	0
6131	Other Direct Labour Costs	4,621	-	-	4,621	-	4,621	4,268	4,268	353	0
6133	Benefits & Allowances	2,521	1,815	-	4,336	-	4,336	4,124	4,124	212	0
6134	National Insurance	4,020	-	-	4,020	-	4,020	4,020	4,020	0	0
6211	Expenses Specific to Agency	3,000	560	-	3,560	-	3,560	3,560	3,559	1	1
6222	Field Material & Supplies	194	-	-	194	-	194	194	192	2	2
6223	Office Materials & Supplies	2,750	-	-	2,750	-	2,750	2,750	2,750	0	0
6224	Print & Non-Print Material	690	-	-	690	-	690	689	689	1	1
6231	Fuel and Lubricants	3,200	-	-	3,200	-	3,200	3,200	3,150	50	50
6243	Janitorial & Cleaning Supplies	180	300	-	480	-	480	480	480	0	0
6261	Local Travel & Subsistence	3,800	-600	-	3,200	-	3,200	3,200	2,620	580	580
6264	Vehicle Spares & Maintenance	1,737	-	-	1,737	-	1,737	1,737	1,731	6	6
6271	Telephone Charges	1,231	-	-	1,231	-	1,231	1,231	1,231	0	0
6272	Electricity Charges	2,204	-	-	2,204	-	2,204	2,204	2,204	0	0
6273	Water Charges	557	-	-	557	-	557	557	556	1	1
6281	Security Services	13,172	-	-	13,172	-	13,172	10,546	10,510	2,662	36
6282	Equipment Maintenance	1,120	-	-	1,120	-	1,120	1,120	1,120	0	0
6283	Cleaning & Extermination Services	228	-	-	228	-	228	228	209	19	19
6284	Other	700	-	-	700	-	700	700	664	36	36
6291	National & Other Events	1,600	-	-	1,600	-	1,600	1,600	1,533	67	67
6293	Refreshment and Meals	660	-	-	660	-	660	660	618	42	42
6294	Other	12	-	-	12	-	12	12	0	12	12
6302	Training (including Scholarships)	220	-218	-	2	-	2	1	1	1	0
6311	Rates and Taxes	1,390	-42	-	1,348	-	1,348	1,348	1,151	197	197

MR. N. RAMKISSOON  
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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA  
PROGRAMME 732 - AGRICULTURE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		144,170	-917	0	143,253	0	143,253	139,171	138,043	5,210	1,128
6113	Other Technical & Craft Skill	1,101	106	-	1,207	-	1,207	1,207	1,207	0	0
6114	Clerical & Office Support	347	163	-	510	-	510	510	510	0	0
6115	Semi-Skilled Operatives & Unskilled	18,952	2,805	-	21,757	-	21,757	21,757	21,757	0	0
6117	Temporary Employees	7,262	-5,328	-	1,934	-	1,934	1,492	1,492	442	0
6131	Other Direct Labour Costs	991	-407	-	584	-	584	584	352	232	232
6133	Benefits & Allowances	-	1,500	-	1,500	-	1,500	1,500	1,495	5	5
6134	National Insurance	1,632	244	-	1,876	-	1,876	1,876	1,876	0	0
6222	Field Material & Supplies	165	-	-	165	-	165	165	162	3	3
6223	Office Materials & Supplies	325	-	-	325	-	325	325	325	0	0
6224	Print & Non-Print Material	220	-	-	220	-	220	220	214	6	6
6231	Fuel and Lubricants	16,021	-	-	16,021	-	16,021	16,021	16,010	11	11
6253	Maintenance of Drain. & Irrig.	88,844	-	-	88,844	-	88,844	85,445	85,357	3,487	88
6255	Maintenance of Other Infrastructure	1,000	-	-	1,000	-	1,000	1,000	997	3	3
6261	Local Travel & Subsistence	1,120	-	-	1,120	-	1,120	1,120	626	494	494
6264	Vehicle Spares & Maintenance	2,800	-	-	2,800	-	2,800	2,800	2,800	0	0
6281	Security Services	1,688	-	-	1,688	-	1,688	1,447	1,427	261	20
6282	Equipment Maintenance	280	-	-	280	-	280	280	280	0	0
6291	National & Other Events	12	-	-	12	-	12	12	0	12	12
6293	Refreshment and Meals	210	-	-	210	-	210	210	7	203	203
6311	Rates and Taxes	1,200	-	-	1,200	-	1,200	1,200	1,149	51	51

MR. N. RAMKISSOON  
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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA  
PROGRAMME 733 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		67,262	2,100	0	69,362	0	69,362	66,268	64,412	4,950	1,856
6112	Senior Technical	1,644	-80	-	1,564	-	1,564	1,495	1,495	69	0
6113	Other Technical & Craft Skill	5,406	-1,479	-	3,927	-	3,927	3,927	3,927	0	0
6115	Semi-Skilled Operatives & Unskilled	3,467	-120	-	3,347	-	3,347	3,020	3,020	326	0
6116	Contracted Employees	-	1,352	-	1,352	-	1,352	1,352	1,352	0	0
6131	Other Direct Labour Costs	2,190	1,507	-	3,697	-	3,697	2,953	2,953	745	0
6133	Benefits & Allowances	611	200	-	811	-	811	776	776	35	0
6134	National Insurance	734	120	-	854	-	854	840	840	14	0
6222	Field Material & Supplies	105	-	-	105	-	105	105	105	0	0
6223	Office Materials & Supplies	170	-	-	170	-	170	170	168	2	2
6224	Print & Non-Print Material	335	-	-	335	-	335	335	333	2	2
6231	Fuel and Lubricants	1,640	-	-	1,640	-	1,640	1,640	1,544	96	96
6242	Maintenance of Buildings	8,770	-	-	8,770	-	8,770	8,770	7,267	1,503	1,503
6243	Janitorial & Cleaning Supplies	270	-	-	270	-	270	270	270	0	0
6251	Maintenance of Roads	9,750	-	-	9,750	-	9,750	9,750	9,736	14	14
6252	Maintenance of Bridges	6,100	-	-	6,100	-	6,100	6,100	6,097	3	3
6255	Maintenance of Other Infrastructure	5,700	-	-	5,700	-	5,700	5,700	5,700	0	0
6261	Local Travel & Subsistence	990	-	-	990	-	990	990	875	115	115
6264	Vehicle Spares & Maintenance	6,200	600	-	6,800	-	6,800	6,800	6,797	3	3
6271	Telephone Charges	125	-	-	125	-	125	125	125	0	0
6272	Electricity Charges	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6273	Water Charges	500	-	-	500	-	500	500	500	0	0
6281	Security Services	10,992	-	-	10,992	-	10,992	9,142	9,122	1,870	20
6282	Equipment Maintenance	110	-	-	110	-	110	110	109	2	2
6283	Cleaning & Extermination Services	200	-	-	200	-	200	200	189	11	11
6291	National & Other Events	55	-	-	55	-	55	0	0	55	0
6293	Refreshment and Meals	98	-	-	98	-	98	98	13	85	85

MR. N. RAMKISSOON  
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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA  
PROGRAMME 734 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		937,261	-2,825	0	934,436	0	934,436	925,491	922,979	11,457	2,512
6111	Administrative	254,037	-	-	254,037	-	254,037	254,037	253,992	45	45
6112	Senior Technical	252,948	-862	-	252,086	-	252,086	250,779	250,779	1,307	0
6113	Other Technical & Craft Skill	114,276	-725	-	113,551	-	113,551	113,551	113,479	72	72
6114	Clerical & Office Support	3,082	-	-	3,082	-	3,082	3,082	3,082	0	0
6115	Semi-Skilled Operatives & Unskilled	79,261	-2,000	-	77,261	-	77,261	73,691	73,619	3,642	72
6131	Other Direct Labour Costs	6,988	3,800	-	10,788	-	10,788	9,908	9,908	880	0
6133	Benefits & Allowances	16,744	-2,438	-	14,306	-	14,306	14,306	14,305	1	1
6134	National Insurance	51,924	-	-	51,924	-	51,924	51,924	51,924	0	0
6221	Drugs & Medical Supplies	1,020	-	-	1,020	-	1,020	1,020	1,019	1	1
6222	Field Material & Supplies	5,950	-	-	5,950	-	5,950	5,950	5,949	1	1
6223	Office Materials & Supplies	6,060	-	-	6,060	-	6,060	6,060	6,058	2	2
6224	Print & Non-Print Material	6,100	-	-	6,100	-	6,100	6,100	6,098	2	2
6231	Fuel and Lubricants	330	-	-	330	-	330	330	330	0	0
6241	Rental of Buildings	205	1,050	-	1,255	-	1,255	1,255	1,247	8	8
6242	Maintenance of Buildings	33,820	-	-	33,820	-	33,820	33,820	33,647	173	173
6243	Janitorial & Cleaning Supplies	750	-	-	750	-	750	750	749	1	1
6252	Maintenance of Bridges	550	-	-	550	-	550	550	237	313	313
6255	Maintenance of Other Infrastructure	12,245	-	-	12,245	-	12,245	12,245	11,512	733	733
6261	Local Travel & Subsistence	3,684	650	-	4,334	-	4,334	4,334	4,251	83	83
6263	Postage Telex & Cablegram	20	-	-	20	-	20	20	20	0	0
6264	Vehicle Spares & Maintenance	425	90	-	515	-	515	515	515	0	0
6271	Telephone Charges	700	-	-	700	-	700	700	700	0	0
6272	Electricity Charges	8,060	-	-	8,060	-	8,060	8,060	8,059	1	1
6273	Water Charges	4,500	-	-	4,500	-	4,500	4,500	4,500	0	0
6281	Security Services	40,655	9,000	-	49,655	-	49,655	49,655	49,494	161	161
6282	Equipment Maintenance	1,224	-	-	1,224	-	1,224	1,224	1,224	0	0
6283	Cleaning & Extermination Services	2,160	-	-	2,160	-	2,160	2,160	2,148	12	12
6284	Other	23,148	-12,890	-	10,258	-	10,258	7,380	7,315	2,943	66
6291	National & Other Events	2,800	1,500	-	4,300	-	4,300	4,300	4,039	261	261
6293	Refreshment and Meals	1,800	-	-	1,800	-	1,800	1,490	1,422	378	68
6294	Other	325	-	-	325	-	325	325	79	246	246
6302	Training (including Scholarships)	1,470	-	-	1,470	-	1,470	1,470	1,278	192	192

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>337,083</b>	<b>0</b>	<b>12,937</b>	<b>350,020</b>	<b>0</b>	<b>350,020</b>	<b>333,019</b>	<b>328,954</b>	<b>21,066</b>	<b>4,065</b>
6111	Administrative	2,003	-450	-	1,553	-	1,553	1,480	1,350	203	129
6112	Senior Technical	20,143	-500	-	19,643	-	19,643	19,643	19,643	0	0
6113	Other Technical & Craft Skill	37,599	-1,000	-	36,599	-	36,599	36,599	36,599	0	0
6114	Clerical & Office Support	8,157	340	-	8,497	-	8,497	8,497	8,497	0	0
6115	Semi-Skilled Operatives & Unskilled	60,146	-3,390	-	56,756	-	56,756	56,756	56,706	50	50
6116	Contracted Employees	15,533	-	-	15,533	-	15,533	15,533	15,533	0	0
6131	Other Direct Labour Costs	25,200	-	-	25,200	-	25,200	21,573	21,573	3,627	0
6133	Benefits & Allowances	16,754	5,000	-	21,754	-	21,754	21,391	20,824	930	567
6134	National Insurance	9,792	-	-	9,792	-	9,792	9,792	9,792	0	0
6221	Drugs & Medical Supplies	5,100	1,500	-	6,600	-	6,600	6,600	6,600	0	0
6222	Field Material & Supplies	7,200	-	384	7,584	-	7,584	7,200	7,200	384	0
6223	Office Materials & Supplies	5,830	-	145	5,975	-	5,975	5,830	5,828	147	2
6224	Print & Non-Print Material	2,700	-	-	2,700	-	2,700	2,700	2,685	15	15
6231	Fuel and Lubricants	6,890	-	523	7,413	-	7,413	6,890	6,885	528	5
6242	Maintenance of Buildings	17,575	-1,000	-	16,575	-	16,575	16,575	15,479	1,096	1,096
6243	Janitorial & Cleaning Supplies	5,500	-	503	6,003	-	6,003	5,500	5,500	503	0
6251	Maintenance of Roads	12,000	-2,900	-	9,100	-	9,100	9,100	8,986	114	114
6252	Maintenance of Bridges	500	-	-	500	-	500	500	0	500	500
6255	Maintenance of Other Infrastructure	8,450	-	-	8,450	-	8,450	8,450	7,484	966	966
6261	Local Travel & Subsistence	4,000	600	100	4,700	-	4,700	4,600	4,564	136	36
6263	Postage Telex & Cablegram	15	-	-	15	-	15	15	15	0	0
6264	Vehicle Spares & Maintenance	3,800	200	-	4,000	-	4,000	4,000	3,999	1	1
6271	Telephone Charges	2,700	-	-	2,700	-	2,700	2,700	2,700	0	0
6272	Electricity Charges	7,212	-	-	7,212	-	7,212	7,212	7,212	0	0
6273	Water Charges	5,167	-	-	5,167	-	5,167	5,167	5,167	0	0
6281	Security Services	15,358	-	-	15,358	-	15,358	15,358	15,132	226	226
6282	Equipment Maintenance	8,890	1,000	-	9,890	-	9,890	9,890	9,890	0	0
6283	Cleaning & Extermination Services	3,870	-	-	3,870	-	3,870	3,870	3,868	2	2
6284	Other	4,100	-	600	4,700	-	4,700	4,100	3,864	837	237
6291	National & Other Events	315	-	-	315	-	315	315	312	3	3
6292	Dietary	13,074	600	10,682	24,356	-	24,356	13,674	13,561	10,795	113
6293	Refreshment and Meals	310	-	-	310	-	310	310	310	0	0
6302	Training (including Scholarships)	1,200	-	-	1,200	-	1,200	1,200	1,197	3	3

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>86,959</b>	<b>1,219</b>	<b>0</b>	<b>88,178</b>	<b>0</b>	<b>88,178</b>	<b>84,325</b>	<b>84,052</b>	<b>4,126</b>	<b>274</b>
6111	Administrative	9,507	-361	-	9,146	-	9,146	8,780	8,780	366	0
6113	Other Technical & Craft Skill	4,581	-231	-	4,350	-	4,350	2,136	2,136	2,214	0
6114	Clerical & Office Support	15,542	-	-	15,542	-	15,542	14,363	14,358	1,184	5
6115	Semi-Skilled Operatives & Unskilled	5,413	361	-	5,774	-	5,774	5,773	5,773	1	0
6116	Contracted Employees	-	231	-	231	-	231	231	229	2	2
6131	Other Direct Labour Costs	4,476	-400	-	4,076	-	4,076	4,076	3,924	152	152
6133	Benefits & Allowances	4,180	400	-	4,580	-	4,580	4,580	4,556	24	24
6134	National Insurance	2,550	-	-	2,550	-	2,550	2,424	2,424	126	0
6211	Expens Specific to Agency	7,220	331	-	7,551	-	7,551	7,551	7,551	0	0
6221	Drugs & Medical Supplies	30	-30	-	0	-	0	0	0	0	0
6222	Field Material & Supplies	270	-3	-	267	-	267	267	267	0	0
6223	Office Materials & Supplies	1,775	-15	-	1,760	-	1,760	1,760	1,760	0	0
6224	Print & Non-Print Material	125	-	-	125	-	125	125	124	1	1
6231	Fuel and Lubricants	765	-	-	765	-	765	765	765	0	0
6261	Local Travel & Subsistence	2,710	420	-	3,130	-	3,130	3,130	3,129	1	1
6263	Postage Telex & Cablegram	12	-12	-	0	-	0	0	0	0	0
6265	Other Transport Travel & Post	605	-	-	605	-	605	605	605	0	0
6271	Telephone Charges	1,100	-34	-	1,066	-	1,066	1,066	1,066	0	0
6272	Electricity Charges	312	-214	-	98	-	98	97	97	1	0
6281	Security Services	14,677	1,197	-	15,874	-	15,874	15,896	15,850	24	46
6282	Equipment Maintenance	880	-31	-	849	-	849	849	849	0	0
6283	Cleaning & Extermination Services	179	-20	-	159	-	159	179	139	20	40
6284	Other	1,210	-	-	1,210	-	1,210	1,210	1,208	2	2
6291	National & Other Events	3,095	-113	-	2,982	-	2,982	2,982	2,982	0	0
6293	Refreshment and Meals	395	-	-	395	-	395	395	394	1	1
6294	Other	430	-	-	430	-	430	430	430	0	0
6302	Training (including Scholarships)	920	-227	-	693	-	693	690	690	3	0
6311	Rates and Taxes	4,000	-30	-	3,970	-	3,970	3,966	3,966	4	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		103,948	0	0	103,948	692	104,640	104,396	104,327	313	69
6113	Other Technical & Craft Skill	4,839	-712	-	4,127	-	4,127	4,093	4,093	34	0
6114	Clerical & Office Support	359	-	-	359	-	359	357	357	2	0
6115	Semi-Skilled Operatives & Unskilled	19,181	-15	-	19,166	-	19,166	19,166	19,147	19	19
6131	Other Direct Labour Costs	3,139	-26	-	3,113	-	3,113	3,075	3,075	38	0
6133	Benefits & Allowances	240	691	-	931	-	931	930	930	1	0
6134	National Insurance	1,846	62	-	1,908	-	1,908	1,907	1,907	1	0
6221	Drugs & Medical Supplies	23	-	-	23	-	23	16	0	23	16
6222	Field Material & Supplies	455	-300	-	155	-	155	60	60	95	0
6223	Office Materials & Supplies	625	-	-	625	-	625	625	620	5	5
6224	Print & Non-Print Material	25	-	-	25	-	25	25	20	5	5
6253	Maintenance of Drain. & Irrig.	60,350	-	-	60,350	-	60,350	60,350	60,341	9	9
6261	Local Travel & Subsistence	425	425	-	850	-	850	850	848	2	2
6265	Other Transport Travel & Post	25	-	-	25	-	25	13	13	12	0
6281	Security Services	8,656	-	-	8,656	692	9,348	9,348	9,348	0	0
6282	Equipment Maintenance	15	-	-	15	-	15	10	0	15	10
6283	Cleaning & Extermination Services	50	-50	-	0	-	0	0	0	0	0
6284	Other	135	-	-	135	-	135	135	134	1	1
6293	Refreshment and Meals	60	-	-	60	-	60	12	11	50	2
6311	Rates and Taxes	3,500	-75	-	3,425	-	3,425	3,424	3,424	1	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		124,940	124	0	125,064	0	125,064	122,307	121,810	3,254	496
6112	Senior Technical	670	-	-	670	-	670	502	502	168	0
6113	Other Technical & Craft Skill	4,828	-	-	4,828	-	4,828	3,259	3,259	1,569	0
6115	Semi-Skilled Operatives & Unskilled	4,630	113	-	4,743	-	4,743	4,743	4,743	0	0
6116	Contracted Employees	1,416	-234	-	1,182	-	1,182	167	76	1,106	91
6131	Other Direct Labour Costs	2,154	-155	-	1,999	-	1,999	1,999	1,968	31	31
6133	Benefits & Allowances	945	234	-	1,179	-	1,179	1,179	1,165	14	14
6134	National Insurance	717	42	-	759	-	759	758	758	1	0
6221	Drugs & Medical Supplies	12	-10	-	2	-	2	2	0	2	2
6222	Field Material & Supplies	450	-25	-	425	-	425	425	375	50	50
6223	Office Materials & Supplies	440	-	-	440	-	440	440	439	1	1
6224	Print & Non-Print Material	75	-	-	75	-	75	75	73	2	2
6231	Fuel and Lubricants	36,807	-	-	36,807	-	36,807	36,807	36,807	0	0
6242	Maintenance of Buildings	5,800	-	-	5,800	-	5,800	5,800	5,761	39	39
6243	Janitorial & Cleaning Supplies	600	-	-	600	-	600	600	600	0	0
6251	Maintenance of Roads	24,800	-	-	24,800	-	24,800	24,800	24,800	0	0
6252	Maintenance of Bridges	5,500	25	-	5,525	-	5,525	5,525	5,523	2	2
6255	Maintenance of Other Infrastructure	3,575	-	-	3,575	-	3,575	3,575	3,575	0	0
6261	Local Travel & Subsistence	345	30	-	375	-	375	375	375	0	0
6264	Vehicle Spares & Maintenance	5,330	-	-	5,330	-	5,330	5,330	5,305	25	25
6265	Other Transport Travel & Post	275	-	-	275	-	275	275	275	0	0
6271	Telephone Charges	250	-	-	250	-	250	250	155	95	95
6272	Electricity Charges	22,140	-	-	22,140	-	22,140	22,140	22,140	0	0
6273	Water Charges	230	-	-	230	-	230	230	230	0	0
6281	Security Services	1,506	124	-	1,630	-	1,630	1,630	1,626	4	4
6282	Equipment Maintenance	120	-	-	120	-	120	120	111	9	9
6283	Cleaning & Extermination Services	350	-	-	350	-	350	350	241	110	110
6284	Other	855	-	-	855	-	855	855	850	5	5
6291	National & Other Events	25	-20	-	5	-	5	0	0	5	0
6293	Refreshment and Meals	85	-	-	85	-	85	85	79	6	6
6294	Other	10	-	-	10	-	10	10	0	10	10

MR. M. DEEN  
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**AGENCY 74 - REGION 4: DEMERARA/MAHAICA  
PROGRAMME 744 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,188,585	0	0	1,188,585	13,495	1,202,080	1,203,807	1,200,079	2,001	3,728
6111	Administrative	218,213	4,386	-	222,599	-	222,599	222,599	222,542	57	57
6112	Senior Technical	389,368	-997	-	388,371	-	388,371	388,371	388,028	343	343
6113	Other Technical & Craft Skill	159,313	1,679	-	160,992	-	160,992	160,992	160,439	553	553
6114	Clerical & Office Support	3,163	-455	-	2,708	-	2,708	2,708	2,707	1	1
6115	Semi-Skilled Operatives & Unskilled	87,332	-4,470	-	82,862	-	82,862	82,860	82,737	125	123
6131	Other Direct Labour Costs	13,585	-5,613	-	7,972	-	7,972	7,972	7,855	117	117
6133	Benefits & Allowances	17,162	4,088	-	21,250	-	21,250	21,250	21,241	9	9
6134	National Insurance	67,053	1,382	-	68,435	-	68,435	68,435	68,434	1	1
6221	Drugs & Medical Supplies	1,110	-960	-	150	-	150	150	50	100	100
6222	Field Material & Supplies	17,500	-2,503	-	14,997	-	14,997	15,100	14,907	90	193
6223	Office Materials & Supplies	4,680	-3,144	-	1,536	-	1,536	2,886	1,530	6	1,356
6224	Print & Non-Print Material	7,100	-2,000	-	5,100	-	5,100	5,100	5,099	1	1
6231	Fuel and Lubricants	950	1,000	-	1,950	-	1,950	1,950	1,950	0	0
6241	Rental of Buildings	2,780	-500	-	2,280	-	2,280	2,280	2,095	185	185
6242	Maintenance of Buildings	35,500	6,000	-	41,500	-	41,500	41,500	41,497	3	3
6243	Janitorial & Cleaning Supplies	1,510	-500	-	1,010	-	1,010	1,010	973	37	37
6252	Maintenance of Bridges	4,000	-1,127	-	2,873	-	2,873	2,873	2,873	0	0
6255	Maintenance of Other Infrastructure	6,500	1,627	-	8,127	-	8,127	8,127	8,124	3	3
6261	Local Travel & Subsistence	2,260	844	-	3,104	-	3,104	3,104	3,104	0	0
6263	Postage Telex & Cablegram	15	-	-	15	-	15	10	0	15	10
6264	Vehicle Spares & Maintenance	170	-	-	170	-	170	170	161	9	9
6265	Other Transport Travel & Post	865	-	-	865	-	865	865	855	10	10
6271	Telephone Charges	750	-	-	750	-	750	750	750	0	0
6272	Electricity Charges	8,300	-	-	8,300	-	8,300	8,300	8,300	0	0
6273	Water Charges	2,900	-	-	2,900	-	2,900	2,900	2,898	2	2
6281	Security Services	109,133	103	-	109,236	13,495	122,731	122,731	122,730	1	1
6282	Equipment Maintenance	710	-243	-	467	-	467	710	467	0	243
6283	Cleaning & Extermination Services	4,150	-134	-	4,016	-	4,016	4,150	4,015	1	135
6284	Other	12,538	1,360	-	13,898	-	13,898	13,898	13,887	11	11
6291	National & Other Events	2,950	377	-	3,327	-	3,327	3,327	3,234	93	93
6292	Dietary	175	-	-	175	-	175	80	0	175	80
6293	Refreshment and Meals	2,200	300	-	2,500	-	2,500	2,500	2,460	40	40
6294	Other	3,800	-	-	3,800	-	3,800	3,800	3,791	9	9
6302	Training (including Scholarships)	850	-500	-	350	-	350	350	345	5	5

MR. M. DEEN  
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA  
PROGRAMME 745 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>123,873</b>	<b>-1,343</b>	<b>16,677</b>	<b>139,207</b>	<b>0</b>	<b>139,207</b>	<b>125,115</b>	<b>122,694</b>	<b>16,513</b>	<b>2,421</b>
6111	Administrative	2,953	144	-	3,097	-	3,097	3,097	3,097	0	0
6112	Senior Technical	23,084	-1,207	-	21,877	-	21,877	21,877	21,852	25	25
6113	Other Technical & Craft Skill	10,144	588	-	10,732	-	10,732	10,731	10,731	1	0
6114	Clerical & Office Support	2,587	-24	-	2,563	-	2,563	2,345	2,345	218	0
6115	Semi-Skilled Operatives & Unskilled	11,962	645	-	12,607	-	12,607	12,607	12,605	1	1
6116	Contracted Employees	1,258	1,442	-	2,700	-	2,700	2,699	2,699	1	0
6131	Other Direct Labour Costs	4,500	-1,588	-	2,913	-	2,913	2,913	2,534	379	379
6133	Benefits & Allowances	6,808	-	-	6,808	-	6,808	6,808	6,796	12	12
6134	National Insurance	3,597	-	-	3,597	-	3,597	3,489	3,489	108	0
6221	Drugs & Medical Supplies	2,100	-	-	2,100	-	2,100	2,100	2,016	84	84
6222	Field Material & Supplies	1,085	-551	384	918	-	918	634	633	285	1
6223	Office Materials & Supplies	1,190	-390	145	945	-	945	1,190	944	1	246
6224	Print & Non-Print Material	145	-	-	145	-	145	145	85	60	60
6231	Fuel and Lubricants	3,900	1,100	1,073	6,073	-	6,073	6,073	6,073	0	0
6241	Rental of Buildings	-	-	700	700	-	700	0	0	700	0
6242	Maintenance of Buildings	8,050	-	-	8,050	-	8,050	8,050	8,034	16	16
6243	Janitorial & Cleaning Supplies	470	-	743	1,213	-	1,213	470	450	763	20
6255	Maintenance of Other Infrastructure	3,200	-	-	3,200	-	3,200	2,672	2,660	540	12
6261	Local Travel & Subsistence	2,285	750	250	3,285	-	3,285	3,285	3,260	25	25
6264	Vehicle Spares & Maintenance	1,240	-	-	1,240	-	1,240	1,240	1,222	18	18
6265	Other Transport Travel & Post	1,210	-	-	1,210	-	1,210	1,210	1,205	5	5
6271	Telephone Charges	610	-250	-	360	-	360	610	347	13	263
6272	Electricity Charges	7,200	-750	-	6,450	-	6,450	7,200	6,407	43	793
6273	Water Charges	310	-100	-	210	-	210	310	110	100	200
6281	Security Services	22,580	-1,343	-	21,237	-	21,237	21,237	21,134	103	103
6282	Equipment Maintenance	120	451	-	571	-	571	571	569	2	2
6283	Cleaning & Extermination Services	530	-	-	530	-	530	530	530	0	0
6284	Other	190	-	1,500	1,690	-	1,690	718	717	973	2
6291	National & Other Events	30	-	-	30	-	30	30	0	30	30
6292	Dietary	60	-	11,882	11,942	-	11,942	60	59	11,883	1
6293	Refreshment and Meals	30	-	-	30	-	30	30	16	15	15
6294	Other	60	-	-	60	-	60	60	60	0	0
6302	Training (including Scholarships)	385	-260	-	125	-	125	125	15	110	110

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>33,960</b>	<b>0</b>	<b>0</b>	<b>33,960</b>	<b>0</b>	<b>33,960</b>	<b>33,541</b>	<b>33,504</b>	<b>456</b>	<b>36</b>
6111	Administrative	5,700	-1,041	-	4,659	-	4,659	4,651	4,651	7	0
6113	Other Technical & Craft Skill	1,096	9	-	1,105	-	1,105	1,097	1,097	8	0
6114	Clerical & Office Support	8,811	755	-	9,566	-	9,566	9,540	9,540	26	0
6115	Semi-Skilled Operatives & Unskilled	857	-	-	857	-	857	852	852	5	0
6116	Contracted Employees	534	61	-	595	-	595	595	595	0	0
6131	Other Direct Labour Costs	1,488	725	-	2,213	-	2,213	2,212	2,212	1	0
6133	Benefits & Allowances	2,372	-419	-	1,953	-	1,953	1,953	1,953	1	0
6134	National Insurance	1,489	-90	-	1,399	-	1,399	1,318	1,318	81	0
6211	Expenses Specific to Agency	650	-	-	650	-	650	650	641	9	9
6222	Field Material & Supplies	160	-	-	160	-	160	160	160	0	0
6223	Office Materials & Supplies	884	-	-	884	-	884	884	884	0	0
6224	Print & Non-Print Material	300	-	-	300	-	300	268	268	32	0
6231	Fuel and Lubricants	1,800	200	-	2,000	-	2,000	2,000	1,997	3	3
6261	Local Travel & Subsistence	946	-	-	946	-	946	946	944	2	2
6263	Postage Telex & Cablegram	10	-	-	10	-	10	10	0	10	10
6264	Vehicle Spares & Maintenance	900	-200	-	700	-	700	441	441	259	0
6271	Telephone Charges	800	-	-	800	-	800	800	800	0	0
6272	Electricity Charges	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6281	Security Services	1,505	-	-	1,505	-	1,505	1,505	1,502	3	3
6282	Equipment Maintenance	210	-	-	210	-	210	210	208	2	2
6283	Cleaning & Extermination Services	105	-	-	105	-	105	105	105	0	0
6291	National & Other Events	1,186	-	-	1,186	-	1,186	1,186	1,185	1	1
6293	Refreshment and Meals	957	-	-	957	-	957	957	956	1	1
6302	Training (including Scholarships)	100	-	-	100	-	100	100	96	4	4

MR. L. FORDE  
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**AGENCY 75 - REGION 5: MAHAICA/BERBICE  
PROGRAMME 752 - AGRICULTURE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		63,010	1,815	0	64,825	0	64,825	64,822	64,780	45	42
6113	Other Technical & Craft Skill	353	-353	-	0	-	0	0	0	0	0
6114	Clerical & Office Support	653	-118	-	535	-	535	534	534	1	0
6115	Semi-Skilled Operatives & Unskilled	5,769	2,131	-	7,900	-	7,900	7,900	7,885	15	15
6131	Other Direct Labour Costs	285	-189	-	96	-	96	95	95	1	0
6133	Benefits & Allowances	193	387	-	580	-	580	579	579	1	0
6134	National Insurance	548	-43	-	505	-	505	504	504	1	0
6221	Drugs & Medical Supplies	10	-	-	10	-	10	10	0	10	10
6222	Field Material & Supplies	44	-	-	44	-	44	44	40	4	4
6223	Office Materials & Supplies	150	-	-	150	-	150	150	150	0	0
6224	Print & Non-Print Material	66	-	-	66	-	66	66	65	1	1
6231	Fuel and Lubricants	600	-	-	600	-	600	600	600	0	0
6251	Maintenance of Roads	6,560	-	-	6,560	-	6,560	6,560	6,559	1	1
6252	Maintenance of Bridges	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
6253	Maintenance of Drain. & Irrig.	35,197	-	-	35,197	-	35,197	35,197	35,192	5	5
6255	Maintenance of Other Infrastructure	8,000	-	-	8,000	-	8,000	8,000	8,000	0	0
6261	Local Travel & Subsistence	601	-	-	601	-	601	601	596	5	5
6264	Vehicle Spares & Maintenance	860	-	-	860	-	860	860	860	0	0
6282	Equipment Maintenance	45	-	-	45	-	45	45	45	0	0
6293	Refreshment and Meals	76	-	-	76	-	76	76	76	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		85,024	0	0	85,024	0	85,024	84,169	84,108	916	61
6112	Senior Technical	679	1	-	680	-	680	680	680	0	0
6113	Other Technical & Craft Skill	2,996	533	-	3,529	-	3,529	3,528	3,528	1	0
6114	Clerical & Office Support	654	116	-	770	-	770	769	769	0	0
6115	Semi-Skilled Operatives & Unskilled	6,395	-285	-	6,110	-	6,110	6,061	6,037	73	24
6116	Contracted Employees	1,243	-	-	1,243	-	1,243	1,164	1,164	79	0
6131	Other Direct Labour Costs	1,255	-336	-	919	-	919	674	674	245	0
6133	Benefits & Allowances	595	278	-	873	-	873	873	873	0	0
6134	National Insurance	1,665	-307	-	1,358	-	1,358	881	881	477	0
6222	Field Material & Supplies	100	-	-	100	-	100	100	83	18	18
6223	Office Materials & Supplies	175	-	-	175	-	175	175	175	0	0
6224	Print & Non-Print Material	554	-	-	554	-	554	554	554	0	0
6231	Fuel and Lubricants	561	350	-	911	-	911	911	910	1	1
6242	Maintenance of Buildings	6,300	-	-	6,300	-	6,300	6,300	6,298	2	2
6243	Janitorial & Cleaning Supplies	475	-	-	475	-	475	475	475	0	0
6251	Maintenance of Roads	31,500	-350	-	31,150	-	31,150	31,146	31,138	12	8
6252	Maintenance of Bridges	5,000	-	-	5,000	-	5,000	5,000	4,999	1	1
6261	Local Travel & Subsistence	521	-	-	521	-	521	521	515	6	6
6264	Vehicle Spares & Maintenance	465	-	-	465	-	465	465	465	0	0
6271	Telephone Charges	83	-	-	83	-	83	83	83	0	0
6273	Water Charges	440	-	-	440	-	440	440	440	0	0
6281	Security Services	22,956	-	-	22,956	-	22,956	22,956	22,956	0	0
6282	Equipment Maintenance	395	-	-	395	-	395	395	394	1	1
6293	Refreshment and Meals	17	-	-	17	-	17	17	17	0	0

MR. L. FORDE  
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA/BERBICE  
PROGRAMME 754 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		562,761	-1,815	0	560,946	0	560,946	560,912	560,596	350	316
6111	Administrative	124,689	5,871	-	130,560	-	130,560	130,560	130,382	178	178
6112	Senior Technical	173,039	-7,175	-	165,864	-	165,864	165,863	165,780	84	83
6113	Other Technical & Craft Skill	75,650	4,424	-	80,074	-	80,074	80,074	80,045	29	29
6114	Clerical & Office Support	1,677	-240	-	1,437	-	1,437	1,436	1,436	1	0
6115	Semi-Skilled Operatives & Unskilled	54,035	-4,273	-	49,762	-	49,762	49,762	49,751	11	11
6131	Other Direct Labour Costs	6,893	-3,593	-	3,300	-	3,300	3,299	3,299	1	0
6133	Benefits & Allowances	7,073	3,568	-	10,641	-	10,641	10,640	10,640	1	0
6134	National Insurance	32,362	-397	-	31,965	-	31,965	31,965	31,965	0	0
6221	Drugs & Medical Supplies	220	-	-	220	-	220	220	220	0	0
6222	Field Material & Supplies	5,124	383	-	5,507	-	5,507	5,507	5,506	1	1
6223	Office Materials & Supplies	1,241	-	-	1,241	-	1,241	1,241	1,241	0	0
6224	Print & Non-Print Material	3,428	-	-	3,428	-	3,428	3,428	3,427	1	1
6231	Fuel and Lubricants	350	-	-	350	-	350	350	350	0	0
6241	Rental of Buildings	378	-258	-	120	-	120	120	120	0	0
6242	Maintenance of Buildings	29,316	-	-	29,316	-	29,316	29,316	29,316	0	0
6243	Janitorial & Cleaning Supplies	2,371	-	-	2,371	-	2,371	2,371	2,370	1	1
6255	Maintenance of Other Infrastructure	1,575	75	-	1,650	-	1,650	1,650	1,649	1	1
6261	Local Travel & Subsistence	996	-	-	996	-	996	966	965	31	1
6263	Postage Telex & Cablegram	29	-	-	29	-	29	29	29	0	0
6264	Vehicle Spares & Maintenance	523	350	-	873	-	873	873	873	0	0
6265	Other Transport Travel & Post	66	-	-	66	-	66	66	66	0	0
6271	Telephone Charges	347	-	-	347	-	347	347	347	0	0
6272	Electricity Charges	5,024	-	-	5,024	-	5,024	5,024	5,024	0	0
6273	Water Charges	2,194	-	-	2,194	-	2,194	2,194	2,194	0	0
6281	Security Services	5,645	-	-	5,645	-	5,645	5,645	5,645	0	0
6282	Equipment Maintenance	277	-	-	277	-	277	277	275	2	2
6283	Cleaning & Extermination Services	1,240	553	-	1,793	-	1,793	1,793	1,793	0	0
6284	Other	16,195	150	-	16,345	-	16,345	16,345	16,344	1	1
6291	National & Other Events	2,298	800	-	3,098	-	3,098	3,098	3,096	2	2
6292	Dietary	5,604	-2,053	-	3,551	-	3,551	3,551	3,551	0	0
6293	Refreshment and Meals	653	-	-	653	-	653	653	653	0	0
6294	Other	399	-	-	399	-	399	399	397	2	2
6302	Training (including Scholarships)	1,850	-	-	1,850	-	1,850	1,850	1,848	2	2

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		116,732	0	11,877	128,609	0	128,609	116,030	115,876	12,733	155
6112	Senior Technical	12,903	768	-	13,671	-	13,671	13,646	13,646	25	0
6113	Other Technical & Craft Skill	11,498	571	-	12,069	-	12,069	12,035	12,035	34	0
6114	Clerical & Office Support	1,756	-422	-	1,334	-	1,334	1,068	1,068	266	0
6115	Semi-Skilled Operatives & Unskilled	25,490	-	-	25,490	-	25,490	25,393	25,376	114	18
6116	Contracted Employees	2,814	99	-	2,913	-	2,913	2,912	2,912	1	0
6131	Other Direct Labour Costs	3,693	-1,587	-	2,106	-	2,106	2,022	2,022	84	0
6133	Benefits & Allowances	10,015	497	-	10,512	-	10,512	10,512	10,457	55	55
6134	National Insurance	3,819	74	-	3,893	-	3,893	3,892	3,892	1	0
6221	Drugs & Medical Supplies	2,100	-	-	2,100	-	2,100	2,100	2,096	4	4
6222	Field Material & Supplies	2,690	-	384	3,074	-	3,074	2,690	2,685	389	5
6223	Office Materials & Supplies	2,100	-	145	2,245	-	2,245	2,100	2,097	148	3
6224	Print & Non-Print Material	565	-	-	565	-	565	565	565	0	0
6231	Fuel and Lubricants	2,578	320	323	3,221	-	3,221	2,898	2,898	323	0
6241	Rental of Buildings	100	-100	-	0	-	0	0	0	0	0
6242	Maintenance of Buildings	13,500	-	-	13,500	-	13,500	13,500	13,499	1	1
6243	Janitorial & Cleaning Supplies	2,950	-	393	3,343	-	3,343	2,950	2,945	398	5
6255	Maintenance of Other Infrastructure	2,800	-	-	2,800	-	2,800	2,800	2,799	1	1
6261	Local Travel & Subsistence	2,117	320	50	2,487	-	2,487	2,404	2,389	98	14
6263	Postage Telex & Cablegram	5	-	-	5	-	5	5	0	5	5
6264	Vehicle Spares & Maintenance	840	-33	-	807	-	807	840	805	2	35
6265	Other Transport Travel & Post	75	-	-	75	-	75	75	74	2	2
6271	Telephone Charges	693	-	-	693	-	693	693	693	0	0
6272	Electricity Charges	1,964	-	-	1,964	-	1,964	1,964	1,964	0	0
6273	Water Charges	2,079	-	-	2,079	-	2,079	2,079	2,079	0	0
6281	Security Services	753	100	-	853	-	853	853	853	0	0
6282	Equipment Maintenance	840	-187	-	653	-	653	653	653	0	0
6283	Cleaning & Extermination Services	946	-	-	946	-	946	946	946	0	0
6284	Other	53	-	300	353	-	353	53	52	301	1
6291	National & Other Events	210	-	-	210	-	210	210	206	4	4
6292	Dietary	3,102	-420	10,282	12,964	-	12,964	2,487	2,487	10,477	0
6293	Refreshment and Meals	1,491	-	-	1,491	-	1,491	1,491	1,491	0	0
6294	Other	28	-	-	28	-	28	28	28	0	0
6302	Training (including Scholarships)	165	-	-	165	-	165	165	164	1	1

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>53,114</b>	<b>-235</b>	<b>0</b>	<b>52,879</b>	<b>0</b>	<b>52,879</b>	<b>48,948</b>	<b>48,932</b>	<b>3,947</b>	<b>16</b>
6111	Administrative	4,587	798	-	5,385	-	5,385	5,385	5,385	0	0
6113	Other Technical & Craft Skill	3,679	-	-	3,679	-	3,679	3,609	3,599	80	10
6114	Clerical & Office Support	11,334	-798	-	10,536	-	10,536	9,963	9,963	573	0
6115	Semi-Skilled Operatives & Unskilled	1,870	-235	-	1,635	-	1,635	1,635	1,635	0	0
6116	Contracted Employees	3,803	-	-	3,803	-	3,803	3,310	3,310	493	0
6131	Other Direct Labour Costs	3,103	-	-	3,103	-	3,103	2,647	2,646	457	1
6133	Benefits & Allowances	4,494	-	-	4,494	-	4,494	2,465	2,465	2,029	0
6134	National Insurance	2,033	-	-	2,033	-	2,033	1,724	1,724	309	0
6211	Expenses Specific to Agency	5,000	464	-	5,464	-	5,464	5,464	5,463	1	1
6222	Field Material & Supplies	120	-84	-	36	-	36	36	36	0	0
6223	Office Materials & Supplies	2,150	-171	-	1,979	-	1,979	1,979	1,979	0	0
6224	Print & Non-Print Material	1,700	-	-	1,700	-	1,700	1,700	1,699	1	1
6231	Fuel and Lubricants	350	-138	-	212	-	212	212	212	0	0
6261	Local Travel & Subsistence	1,150	-	-	1,150	-	1,150	1,150	1,150	0	0
6263	Postage Telex & Cablegram	11	-	-	11	-	11	11	11	0	0
6264	Vehicle Spares & Maintenance	570	-126	-	444	-	444	444	444	0	0
6271	Telephone Charges	1,950	296	-	2,246	-	2,246	2,246	2,246	0	0
6273	Water Charges	700	-	-	700	-	700	700	700	0	0
6282	Equipment Maintenance	575	-197	-	378	-	378	378	378	0	0
6283	Cleaning & Extermination Services	85	-	-	85	-	85	85	85	0	0
6284	Other	320	-	-	320	-	320	320	320	0	0
6291	National & Other Events	900	-25	-	875	-	875	875	875	0	0
6293	Refreshment and Meals	275	-20	-	255	-	255	255	255	0	0
6294	Other	110	-	-	110	-	110	110	110	0	0
6302	Training (including Scholarships)	65	-	-	65	-	65	65	62	3	3
6311	Rates and Taxes	1,800	-	-	1,800	-	1,800	1,800	1,800	0	0
6321	Subsidies & Contributions to Local Orgs	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		211,345	776	0	212,121	0	212,121	211,352	211,248	873	104
6113	Other Technical & Craft Skill	1,469	1,082	-	2,551	-	2,551	2,530	2,530	22	0
6114	Clerical & Office Support	1,178	-	-	1,178	-	1,178	1,150	1,150	28	0
6115	Semi-Skilled Operatives & Unskilled	20,716	-269	-	20,447	-	20,447	20,447	20,447	0	0
6116	Contracted Employees	-	541	-	541	-	541	420	420	121	0
6131	Other Direct Labour Costs	2,033	-614	-	1,419	-	1,419	1,030	1,030	389	0
6133	Benefits & Allowances	539	36	-	575	-	575	575	574	1	1
6134	National Insurance	2,261	-	-	2,261	-	2,261	2,052	2,052	209	0
6222	Field Material & Supplies	620	-	-	620	-	620	620	611	9	9
6223	Office Materials & Supplies	460	-	-	460	-	460	460	459	1	1
6224	Print & Non-Print Material	110	-	-	110	-	110	110	105	5	5
6231	Fuel and Lubricants	115,000	-545	-	114,455	-	114,455	114,455	114,455	0	0
6243	Janitorial & Cleaning Supplies	160	-	-	160	-	160	159	159	1	0
6253	Maintenance of Drain. & Irrig.	49,280	-	-	49,280	-	49,280	49,280	49,270	10	10
6261	Local Travel & Subsistence	370	-	-	370	-	370	370	370	0	0
6264	Vehicle Spares & Maintenance	1,900	-	-	1,900	-	1,900	1,900	1,875	25	25
6271	Telephone Charges	550	-	-	550	-	550	550	550	0	0
6272	Electricity Charges	2,197	-	-	2,197	-	2,197	2,197	2,197	0	0
6273	Water Charges	726	-	-	726	-	726	726	726	0	0
6281	Security Services	11,666	545	-	12,211	-	12,211	12,211	12,211	0	0
6282	Equipment Maintenance	45	-	-	45	-	45	45	13	32	32
6293	Refreshment and Meals	65	-	-	65	-	65	65	43	22	22

MR. D. KISSOON  
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**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE  
PROGRAMME 763 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>76,358</b>	<b>0</b>	<b>0</b>	<b>76,358</b>	<b>0</b>	<b>76,358</b>	<b>75,875</b>	<b>75,783</b>	<b>575</b>	<b>91</b>
6112	Senior Technical	1,798	-227	-	1,571	-	1,571	1,502	1,502	69	0
6113	Other Technical & Craft Skill	2,205	-350	-	1,855	-	1,855	1,855	1,855	0	0
6114	Clerical & Office Support	378	-	-	378	-	378	378	378	0	0
6115	Semi-Skilled Operatives & Unskilled	6,774	26	-	6,800	-	6,800	6,800	6,800	0	0
6131	Other Direct Labour Costs	545	373	-	918	-	918	604	604	314	0
6133	Benefits & Allowances	794	178	-	972	-	972	900	900	72	0
6134	National Insurance	886	-	-	886	-	886	857	857	29	0
6222	Field Material & Supplies	655	-	-	655	-	655	655	653	2	2
6223	Office Materials & Supplies	315	-	-	315	-	315	315	314	1	1
6224	Print & Non-Print Material	315	-	-	315	-	315	315	314	1	1
6231	Fuel and Lubricants	1,790	-	-	1,790	-	1,790	1,790	1,789	1	1
6242	Maintenance of Buildings	6,300	-	-	6,300	-	6,300	6,300	6,285	15	15
6243	Janitorial & Cleaning Supplies	645	-	-	645	-	645	645	640	5	5
6251	Maintenance of Roads	21,000	-	-	21,000	-	21,000	21,000	21,000	0	0
6252	Maintenance of Bridges	6,400	-	-	6,400	-	6,400	6,400	6,400	0	0
6255	Maintenance of Other Infrastructure	4,800	-	-	4,800	-	4,800	4,800	4,772	28	28
6261	Local Travel & Subsistence	450	-	-	450	-	450	450	450	0	0
6264	Vehicle Spares & Maintenance	1,900	-549	-	1,351	-	1,351	1,351	1,350	1	1
6271	Telephone Charges	480	-	-	480	-	480	480	480	0	0
6272	Electricity Charges	8,160	-	-	8,160	-	8,160	8,160	8,160	0	0
6273	Water Charges	480	-	-	480	-	480	480	480	0	0
6281	Security Services	8,656	549	-	9,205	-	9,205	9,205	9,204	1	1
6282	Equipment Maintenance	267	-	-	267	-	267	267	267	0	0
6284	Other	365	-	-	365	-	365	365	331	34	34

MR. D. KISSOON  
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE  
PROGRAMME 764 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,076,151	-541	0	1,075,610	0	1,075,610	1,073,035	1,072,855	2,756	180
6111	Administrative	114,246	-	-	114,246	-	114,246	114,246	114,246	0	0
6112	Senior Technical	394,421	-14,465	-	379,956	-	379,956	379,956	379,956	0	0
6113	Other Technical & Craft Skill	162,284	21,200	-	183,484	-	183,484	183,484	183,483	1	1
6114	Clerical & Office Support	5,662	-1,300	-	4,362	-	4,362	4,374	4,354	8	20
6115	Semi-Skilled Operatives & Unskilled	81,740	-4,912	-	76,828	-	76,828	76,828	76,828	0	0
6116	Contracted Employees	-	1,936	-	1,936	-	1,936	1,936	1,936	0	0
6131	Other Direct Labour Costs	12,610	-3,000	-	9,610	-	9,610	9,610	9,610	0	0
6133	Benefits & Allowances	17,115	-	-	17,115	-	17,115	14,527	14,527	2,588	0
6134	National Insurance	58,297	-	-	58,297	-	58,297	58,297	58,297	0	0
6221	Drugs & Medical Supplies	675	-	-	675	-	675	675	673	2	2
6222	Field Material & Supplies	7,500	-	-	7,500	-	7,500	7,500	7,498	2	2
6223	Office Materials & Supplies	5,000	-	-	5,000	-	5,000	5,000	5,000	0	0
6224	Print & Non-Print Material	6,000	-	-	6,000	-	6,000	6,000	5,999	1	1
6231	Fuel and Lubricants	510	-	-	510	-	510	510	510	0	0
6241	Rental of Buildings	3,600	-1,500	-	2,100	-	2,100	2,100	1,999	101	101
6242	Maintenance of Buildings	44,254	-2,000	-	42,254	-	42,254	42,254	42,238	16	16
6243	Janitorial & Cleaning Supplies	1,850	-	-	1,850	-	1,850	1,850	1,849	1	1
6255	Maintenance of Other Infrastructure	5,901	-	-	5,901	-	5,901	5,901	5,900	1	1
6261	Local Travel & Subsistence	2,300	-	-	2,300	-	2,300	2,300	2,299	1	1
6263	Postage Telex & Cablegram	6	-	-	6	-	6	6	0	6	6
6264	Vehicle Spares & Maintenance	400	-	-	400	-	400	400	400	0	0
6265	Other Transport Travel & Post	180	-	-	180	-	180	180	180	0	0
6271	Telephone Charges	900	-	-	900	-	900	900	900	0	0
6272	Electricity Charges	30,346	-	-	30,346	-	30,346	30,346	30,346	0	0
6273	Water Charges	3,680	-	-	3,680	-	3,680	3,680	3,680	0	0
6281	Security Services	80,909	4,226	-	85,135	-	85,135	85,135	85,135	0	0
6282	Equipment Maintenance	945	-	-	945	-	945	945	945	0	0
6283	Cleaning & Extermination Services	630	-	-	630	-	630	630	625	6	6
6284	Other	28,000	-2,226	-	25,774	-	25,774	25,774	25,773	1	1
6291	National & Other Events	2,700	1,500	-	4,200	-	4,200	4,200	4,197	3	3
6292	Dietary	100	-	-	100	-	100	100	97	3	3
6293	Refreshment and Meals	62	-	-	62	-	62	62	58	5	5
6294	Other	210	-	-	210	-	210	210	200	10	10
6302	Training (including Scholarships)	3,118	-	-	3,118	-	3,118	3,118	3,117	1	1

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>488,991</b>	<b>0</b>	<b>22,440</b>	<b>511,431</b>	<b>0</b>	<b>511,431</b>	<b>489,007</b>	<b>488,904</b>	<b>22,527</b>	<b>103</b>
6111	Administrative	2,343	-	-	2,343	-	2,343	1,535	1,535	808	0
6112	Senior Technical	30,982	-1,320	-	29,662	-	29,662	24,216	24,216	5,446	0
6113	Other Technical & Craft Skill	54,417	-	-	54,417	-	54,417	54,417	54,417	0	0
6114	Clerical & Office Support	8,511	1,320	-	9,831	-	9,831	9,831	9,831	0	0
6115	Semi-Skilled Operatives & Unskilled	112,568	-	-	112,568	-	112,568	107,323	107,323	5,245	0
6116	Contracted Employees	27,607	-	-	27,607	-	27,607	27,462	27,462	145	0
6131	Other Direct Labour Costs	19,112	-	-	19,112	-	19,112	16,548	16,548	2,564	0
6133	Benefits & Allowances	39,144	-	-	39,144	-	39,144	32,817	32,817	6,327	0
6134	National Insurance	17,054	-	-	17,054	-	17,054	15,165	15,165	1,889	0
6221	Drugs & Medical Supplies	5,500	-	-	5,500	-	5,500	5,500	5,500	0	0
6222	Field Material & Supplies	14,000	-	1,294	15,294	-	15,294	15,294	15,293	1	1
6223	Office Materials & Supplies	2,700	-	145	2,845	-	2,845	2,845	2,842	3	3
6224	Print & Non-Print Material	1,050	400	-	1,450	-	1,450	1,450	1,447	3	3
6231	Fuel and Lubricants	7,435	-	2,525	9,960	-	9,960	9,960	9,950	10	10
6242	Maintenance of Buildings	17,000	-	-	17,000	-	17,000	17,000	16,999	1	1
6243	Janitorial & Cleaning Supplies	9,400	-	1,646	11,046	-	11,046	11,046	11,039	7	7
6255	Maintenance of Other Infrastructure	3,500	-	-	3,500	-	3,500	3,500	3,489	11	11
6261	Local Travel & Subsistence	2,300	-	200	2,500	-	2,500	2,500	2,484	16	16
6263	Postage Telex & Cablegram	20	-	-	20	-	20	20	1	19	19
6264	Vehicle Spares & Maintenance	1,260	2,611	-	3,871	-	3,871	3,871	3,870	1	1
6265	Other Transport Travel & Post	420	-	-	420	-	420	420	418	2	2
6271	Telephone Charges	2,100	-	-	2,100	-	2,100	2,100	2,100	0	0
6272	Electricity Charges	29,100	-	-	29,100	-	29,100	29,100	29,100	0	0
6273	Water Charges	3,552	-	-	3,552	-	3,552	3,552	3,552	0	0
6281	Security Services	20,081	5,800	-	25,881	-	25,881	25,881	25,881	0	0
6282	Equipment Maintenance	15,060	-4,561	-	10,499	-	10,499	10,499	10,497	2	2
6283	Cleaning & Extermination Services	250	750	-	1,000	-	1,000	1,000	992	8	8
6284	Other	1,750	-	120	1,870	-	1,870	1,870	1,862	8	8
6292	Dietary	40,000	-5,000	16,510	51,510	-	51,510	51,510	51,508	2	2
6293	Refreshment and Meals	300	-	-	300	-	300	300	299	1	1
6294	Other	160	-	-	160	-	160	160	156	4	4
6302	Training (including Scholarships)	315	-	-	315	-	315	315	315	0	0

MR. D. KISSOON  
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		65,113	1,538	0	66,651	0	66,651	66,122	65,381	1,269	740
6111	Administrative	3,878	-743	-	3,135	-	3,135	2,929	2,929	206	0
6113	Other Technical & Craft Skill	3,492	-647	-	2,845	-	2,845	2,845	2,845	0	0
6114	Clerical & Office Support	6,394	47	-	6,441	-	6,441	6,441	6,417	24	24
6115	Semi-Skilled Operatives & Unskilled	7,781	362	-	8,143	-	8,143	8,143	8,023	120	120
6117	Temporary Employees	472	225	-	697	-	697	697	692	5	5
6131	Other Direct Labour Costs	1,620	874	-	2,494	-	2,494	2,494	2,494	0	0
6133	Benefits & Allowances	2,768	687	-	3,455	-	3,455	3,380	3,352	102	27
6134	National Insurance	1,781	-43	-	1,738	-	1,738	1,594	1,592	146	2
6211	Expens Specific to Agency	7,900	-300	-	7,600	-	7,600	7,600	7,600	0	0
6222	Field Material & Supplies	145	-	-	145	-	145	145	144	1	1
6223	Office Materials & Supplies	3,150	-800	-	2,350	-	2,350	2,350	2,207	143	143
6224	Print & Non-Print Material	650	-	-	650	-	650	650	625	25	25
6231	Fuel and Lubricants	770	-	-	770	-	770	770	682	88	88
6243	Janitorial & Cleaning Supplies	550	-	-	550	-	550	550	499	51	51
6261	Local Travel & Subsistence	4,930	-	-	4,930	-	4,930	4,930	4,927	3	3
6265	Other Transport Travel & Post	600	-	-	600	-	600	596	596	4	1
6271	Telephone Charges	730	100	-	830	-	830	830	830	0	0
6281	Security Services	13,172	1,475	-	14,647	-	14,647	14,647	14,463	184	184
6282	Equipment Maintenance	200	-	-	200	-	200	200	200	0	0
6283	Cleaning & Extermination Services	330	-	-	330	-	330	230	189	142	42
6284	Other	950	-	-	950	-	950	950	948	2	2
6291	National & Other Events	1,900	300	-	2,200	-	2,200	2,200	2,199	1	1
6293	Refreshment and Meals	500	-	-	500	-	500	500	482	18	18
6302	Training (including Scholarships)	450	-	-	450	-	450	450	445	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		81,981	0	0	81,981	0	81,981	81,791	81,758	223	33
6113	Other Technical & Craft Skill	603	4	-	607	-	607	607	607	0	0
6114	Clerical & Office Support	719	-	-	719	-	719	694	694	25	0
6131	Other Direct Labour Costs	144	-4	-	140	-	140	137	137	3	0
6133	Benefits & Allowances	224	-	-	224	-	224	201	201	23	0
6134	National Insurance	123	-	-	123	-	123	108	108	15	0
6222	Field Material & Supplies	360	-	-	360	-	360	360	360	0	0
6223	Office Materials & Supplies	400	-	-	400	-	400	400	400	0	0
6224	Print & Non-Print Material	108	-	-	108	-	108	108	107	1	1
6231	Fuel and Lubricants	8,920	-	-	8,920	-	8,920	8,920	8,919	1	1
6242	Maintenance of Buildings	8,400	136	-	8,536	-	8,536	8,536	8,536	0	0
6243	Janitorial & Cleaning Supplies	575	-	-	575	-	575	575	575	0	0
6251	Maintenance of Roads	21,500	-	-	21,500	-	21,500	21,500	21,499	1	1
6252	Maintenance of Bridges	6,400	-524	-	5,876	-	5,876	5,875	5,873	3	3
6253	Maintenance of Drain. & Irrig.	8,500	-	-	8,500	-	8,500	8,500	8,495	5	5
6254	Maintenance of Sea & River Def	2,200	1,000	-	3,200	-	3,200	3,200	3,199	1	1
6255	Maintenance of Other Infrastructure	6,800	524	-	7,324	-	7,324	7,324	7,324	0	0
6261	Local Travel & Subsistence	3,790	-1,066	-	2,724	-	2,724	2,723	2,723	1	0
6264	Vehicle Spares & Maintenance	4,000	-1,000	-	3,000	-	3,000	3,000	2,999	1	1
6265	Other Transport Travel & Post	400	130	-	530	-	530	530	524	6	6
6271	Telephone Charges	85	200	-	285	-	285	285	284	1	1
6272	Electricity Charges	5,000	400	-	5,400	-	5,400	5,400	5,400	0	0
6273	Water Charges	450	-	-	450	-	450	450	450	0	0
6282	Equipment Maintenance	850	200	-	1,050	-	1,050	1,050	1,049	1	1
6283	Cleaning & Extermination Services	450	-	-	450	-	450	450	446	4	4
6284	Other	540	-	-	540	-	540	540	538	2	2
6293	Refreshment and Meals	100	-	-	100	-	100	100	95	5	5
6294	Other	340	-	-	340	-	340	217	216	124	1

MR. G. V MISIR  
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI  
PROGRAMME 773 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>336,296</b>	<b>-1,067</b>	<b>0</b>	<b>335,229</b>	<b>0</b>	<b>335,229</b>	<b>334,670</b>	<b>334,383</b>	<b>847</b>	<b>288</b>
6111	Administrative	27,580	-	-	27,580	-	27,580	27,580	27,541	39	39
6112	Senior Technical	77,079	462	-	77,541	-	77,541	77,541	77,541	0	0
6113	Other Technical & Craft Skill	22,778	-	-	22,778	-	22,778	22,778	22,778	0	0
6114	Clerical & Office Support	347	-	-	347	-	347	341	341	6	0
6115	Semi-Skilled Operatives & Unskilled	32,099	-793	-	31,306	-	31,306	31,306	31,289	17	17
6131	Other Direct Labour Costs	2,352	-763	-	1,589	-	1,589	1,589	1,589	0	0
6133	Benefits & Allowances	25,254	-	-	25,254	-	25,254	24,750	24,730	524	21
6134	National Insurance	11,746	331	-	12,077	-	12,077	12,077	12,077	0	0
6221	Drugs & Medical Supplies	519	-	-	519	-	519	519	518	1	1
6222	Field Material & Supplies	5,608	-	-	5,608	-	5,608	5,608	5,608	0	0
6223	Office Materials & Supplies	3,830	-	-	3,830	-	3,830	3,830	3,830	0	0
6224	Print & Non-Print Material	3,200	-	-	3,200	-	3,200	3,200	3,200	0	0
6231	Fuel and Lubricants	14,900	-	-	14,900	-	14,900	14,900	14,897	3	3
6241	Rental of Buildings	564	-204	-	360	-	360	360	360	0	0
6242	Maintenance of Buildings	19,300	-	-	19,300	-	19,300	19,300	19,299	1	1
6243	Janitorial & Cleaning Supplies	629	-	-	629	-	629	629	629	0	0
6255	Maintenance of Other Infrastructure	9,200	215	-	9,415	-	9,415	9,415	9,413	2	2
6261	Local Travel & Subsistence	3,450	-106	-	3,344	-	3,344	3,344	3,338	6	6
6264	Vehicle Spares & Maintenance	690	-190	-	500	-	500	500	500	0	0
6265	Other Transport Travel & Post	6,326	-	-	6,326	-	6,326	6,326	6,324	2	2
6271	Telephone Charges	840	-100	-	740	-	740	740	740	0	0
6272	Electricity Charges	6,900	-	-	6,900	-	6,900	6,900	6,900	0	0
6273	Water Charges	410	-	-	410	-	410	410	410	0	0
6281	Security Services	6,774	606	-	7,380	-	7,380	7,380	7,379	1	1
6282	Equipment Maintenance	550	-	-	550	-	550	550	548	2	2
6283	Cleaning & Extermination Services	1,051	-200	-	851	-	851	851	851	0	0
6284	Other	5,570	-215	-	5,355	-	5,355	5,355	5,355	0	0
6291	National & Other Events	2,045	600	-	2,645	-	2,645	2,645	2,645	0	0
6292	Dietary	42,000	-400	-	41,600	-	41,600	41,600	41,408	192	192
6293	Refreshment and Meals	640	-10	-	630	-	630	580	580	50	0
6294	Other	475	-300	-	175	-	175	175	175	0	0
6302	Training (including Scholarships)	1,590	-	-	1,590	-	1,590	1,590	1,590	0	0

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		142,902	-471	1,650	144,081	0	144,081	141,859	141,248	2,833	611
6112	Senior Technical	3,383	150	-	3,533	-	3,533	3,533	3,533	0	0
6113	Other Technical & Craft Skill	15,549	-150	-	15,399	-	15,399	15,399	15,397	2	2
6114	Clerical & Office Support	1,810	-200	-	1,610	-	1,610	1,610	1,610	0	0
6115	Semi-Skilled Operatives & Unskilled	18,095	500	-	18,595	-	18,595	18,595	18,554	41	41
6116	Contracted Employees	3,674	-1,000	-	2,674	-	2,674	2,674	2,674	0	0
6131	Other Direct Labour Costs	4,828	-	-	4,828	-	4,828	4,828	4,811	17	17
6133	Benefits & Allowances	9,427	1,000	-	10,427	-	10,427	10,217	10,215	212	2
6134	National Insurance	3,659	-300	-	3,359	-	3,359	3,359	3,358	1	1
6221	Drugs & Medical Supplies	2,100	500	-	2,600	-	2,600	2,600	2,600	0	0
6222	Field Material & Supplies	8,865	-3,888	-	4,977	-	4,977	4,976	4,976	1	0
6223	Office Materials & Supplies	3,201	-800	-	2,401	-	2,401	2,401	2,401	0	0
6224	Print & Non-Print Material	640	-	-	640	-	640	640	639	1	1
6231	Fuel and Lubricants	8,000	-500	150	7,650	-	7,650	7,292	7,292	358	0
6242	Maintenance of Buildings	6,300	400	-	6,700	-	6,700	6,700	6,698	2	2
6243	Janitorial & Cleaning Supplies	2,440	500	80	3,020	-	3,020	2,835	2,835	185	0
6255	Maintenance of Other Infrastructure	6,100	9	-	6,109	-	6,109	6,109	6,108	1	1
6261	Local Travel & Subsistence	6,000	-	500	6,500	-	6,500	6,500	6,500	0	0
6264	Vehicle Spares & Maintenance	150	-	-	150	-	150	150	150	0	0
6265	Other Transport Travel & Post	12,000	4,733	-	16,733	-	16,733	16,733	16,202	531	531
6271	Telephone Charges	680	100	-	780	-	780	780	777	3	3
6272	Electricity Charges	10,500	-	-	10,500	-	10,500	10,200	10,200	300	0
6273	Water Charges	550	-	-	550	-	550	550	550	0	0
6281	Security Services	3,871	-2,325	-	1,547	-	1,547	1,547	1,547	0	0
6282	Equipment Maintenance	1,065	40	-	1,105	-	1,105	1,105	1,105	0	0
6283	Cleaning & Extermination Services	900	-40	-	860	-	860	632	629	231	4
6284	Other	700	600	300	1,600	-	1,600	1,532	1,531	69	1
6291	National & Other Events	500	-	-	500	-	500	500	500	0	0
6292	Dietary	6,875	-	620	7,495	-	7,495	6,874	6,874	621	0
6293	Refreshment and Meals	390	400	-	790	-	790	613	612	178	1
6302	Training (including Scholarships)	650	-200	-	450	-	450	376	372	78	3

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		26,268	138	0	26,406	0	26,406	25,615	25,615	791	0
6111	Administrative	1,183	60	-	1,243	-	1,243	1,242	1,242	1	0
6114	Clerical & Office Support	2,345	190	-	2,535	-	2,535	2,534	2,534	1	0
6115	Semi-Skilled Operatives & Unskilled	1,315	-112	-	1,203	-	1,203	724	724	479	0
6131	Other Direct Labour Costs	485	-	-	485	-	485	436	436	49	0
6133	Benefits & Allowances	505	81	-	586	-	586	553	553	33	0
6134	National Insurance	457	-81	-	376	-	376	362	362	14	0
6211	Expens Specific to Agency	9,784	-800	-	8,984	-	8,984	8,975	8,975	9	0
6222	Field Material & Supplies	270	-	-	270	-	270	270	270	0	0
6223	Office Materials & Supplies	850	-	-	850	-	850	850	850	0	0
6224	Print & Non-Print Material	335	-	-	335	-	335	335	335	0	0
6231	Fuel and Lubricants	2,550	300	-	2,850	-	2,850	2,800	2,800	50	0
6243	Janitorial & Cleaning Supplies	50	-	-	50	-	50	50	50	0	0
6261	Local Travel & Subsistence	2,090	-	-	2,090	-	2,090	1,975	1,975	115	0
6263	Postage Telex & Cablegram	15	-	-	15	-	15	0	0	15	0
6264	Vehicle Spares & Maintenance	350	500	-	850	-	850	850	850	0	0
6271	Telephone Charges	175	-	-	175	-	175	175	175	0	0
6281	Security Services	1,314	-100	-	1,214	-	1,214	1,203	1,203	11	0
6282	Equipment Maintenance	400	100	-	500	-	500	500	500	0	0
6284	Other	220	-	-	220	-	220	205	205	15	0
6291	National & Other Events	950	-	-	950	-	950	950	950	0	0
6293	Refreshment and Meals	450	-	-	450	-	450	450	450	0	0
6302	Training (including Scholarships)	175	-	-	175	-	175	175	175	0	0

MR. P. RAMOTAR  
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI  
PROGRAMME 782 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		48,926	0	0	48,926	0	48,926	48,566	48,566	360	0
6113	Other Technical & Craft Skill	2,661	133	-	2,794	-	2,794	2,794	2,794	0	0
6114	Clerical & Office Support	488	-62	-	426	-	426	341	341	85	0
6115	Semi-Skilled Operatives & Unskilled	2,068	-133	-	1,935	-	1,935	1,912	1,912	23	0
6131	Other Direct Labour Costs	214	-	-	214	-	214	163	163	51	0
6133	Benefits & Allowances	645	62	-	707	-	707	678	678	29	0
6134	National Insurance	410	-	-	410	-	410	358	358	52	0
6221	Drugs & Medical Supplies	25	-	-	25	-	25	25	25	0	0
6222	Field Material & Supplies	200	-	-	200	-	200	200	200	0	0
6223	Office Materials & Supplies	300	-	-	300	-	300	300	300	0	0
6224	Print & Non-Print Material	120	-	-	120	-	120	120	120	0	0
6231	Fuel and Lubricants	5,200	-	-	5,200	-	5,200	5,200	5,200	0	0
6242	Maintenance of Buildings	5,000	-	-	5,000	-	5,000	4,964	4,964	36	0
6243	Janitorial & Cleaning Supplies	180	-	-	180	-	180	180	180	0	0
6251	Maintenance of Roads	9,500	-135	-	9,365	-	9,365	9,350	9,350	15	0
6252	Maintenance of Bridges	6,500	-	-	6,500	-	6,500	6,500	6,500	0	0
6253	Maintenance of Drain. & Irrig.	3,000	-	-	3,000	-	3,000	3,000	3,000	0	0
6254	Maintenance of Sea & River Def	2,000	-	-	2,000	-	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	3,900	135	-	4,035	-	4,035	4,035	4,035	0	0
6261	Local Travel & Subsistence	1,000	-	-	1,000	-	1,000	931	931	69	0
6264	Vehicle Spares & Maintenance	4,000	-	-	4,000	-	4,000	4,000	4,000	0	0
6265	Other Transport Travel & Post	550	-	-	550	-	550	550	550	0	0
6282	Equipment Maintenance	600	-	-	600	-	600	600	600	0	0
6283	Cleaning & Extermination Services	260	-	-	260	-	260	260	260	0	0
6284	Other	105	-	-	105	-	105	105	105	0	0

MR. P. RAMOTAR  
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI  
PROGRAMME 783 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		122,632	276	0	122,908	0	122,908	122,356	122,356	552	0
6111	Administrative	17,518	-3,417	-	14,101	-	14,101	14,101	14,101	0	0
6112	Senior Technical	4,034	1,918	-	5,952	-	5,952	5,952	5,952	0	0
6113	Other Technical & Craft Skill	8,941	464	-	9,405	-	9,405	9,405	9,405	0	0
6114	Clerical & Office Support	326	333	-	659	-	659	654	654	5	0
6115	Semi-Skilled Operatives & Unskilled	22,424	356	-	22,780	-	22,780	22,780	22,780	0	0
6116	Contracted Employees	1,639	-665	-	974	-	974	974	974	0	0
6131	Other Direct Labour Costs	440	-37	-	403	-	403	403	403	0	0
6133	Benefits & Allowances	7,130	853	-	7,983	-	7,983	7,983	7,983	0	0
6134	National Insurance	3,767	471	-	4,238	-	4,238	4,237	4,237	1	0
6221	Drugs & Medical Supplies	180	-	-	180	-	180	180	180	0	0
6222	Field Material & Supplies	2,000	-	-	2,000	-	2,000	1,999	1,999	1	0
6223	Office Materials & Supplies	700	-	-	700	-	700	700	700	0	0
6224	Print & Non-Print Material	1,600	-	-	1,600	-	1,600	1,479	1,479	121	0
6231	Fuel and Lubricants	1,000	1,550	-	2,550	-	2,550	2,550	2,550	0	0
6242	Maintenance of Buildings	14,000	-	-	14,000	-	14,000	14,000	14,000	0	0
6243	Janitorial & Cleaning Supplies	400	-	-	400	-	400	400	400	0	0
6255	Maintenance of Other Infrastructure	3,000	1,848	-	4,848	-	4,848	4,848	4,848	0	0
6261	Local Travel & Subsistence	2,000	-371	-	1,629	-	1,629	1,629	1,629	0	0
6263	Postage Telex & Cablegram	100	-	-	100	-	100	100	100	0	0
6265	Other Transport Travel & Post	4,500	-	-	4,500	-	4,500	4,460	4,460	40	0
6271	Telephone Charges	1	-	-	1	-	1	0	0	1	0
6272	Electricity Charges	250	-250	-	0	-	0	0	0	0	0
6281	Security Services	1,552	-577	-	975	-	975	975	975	0	0
6282	Equipment Maintenance	500	-	-	500	-	500	340	340	160	0
6284	Other	2,315	-1,200	-	1,115	-	1,115	1,082	1,082	33	0
6291	National & Other Events	920	-	-	920	-	920	920	920	0	0
6292	Dietary	20,100	-1,000	-	19,100	-	19,100	18,911	18,911	189	0
6293	Refreshment and Meals	285	-	-	285	-	285	285	285	0	0
6302	Training (including Scholarships)	1,010	-	-	1,010	-	1,010	1,010	1,010	0	0

MR. P. RAMOTAR  
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**AGENCY 78 - REGION 8: POTARO/SIPARUNI  
PROGRAMME 784 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		59,583	-414	1,650	60,819	0	60,819	58,565	58,565	2,254	0
6112	Senior Technical	4,014	201	-	4,215	-	4,215	4,215	4,215	0	0
6113	Other Technical & Craft Skill	11,695	510	-	12,205	-	12,205	12,188	12,188	17	0
6114	Clerical & Office Support	327	-	-	327	-	327	313	313	14	0
6115	Semi-Skilled Operatives & Unskilled	3,536	477	-	4,013	-	4,013	3,737	3,737	276	0
6117	Temporary Employees	327	-201	-	126	-	126	32	32	94	0
6131	Other Direct Labour Costs	748	114	-	862	-	862	862	862	0	0
6133	Benefits & Allowances	6,464	-1,573	-	4,891	-	4,891	4,693	4,693	198	0
6134	National Insurance	1,491	58	-	1,549	-	1,549	1,518	1,518	31	0
6221	Drugs & Medical Supplies	1,800	-	-	1,800	-	1,800	1,528	1,528	272	0
6222	Field Material & Supplies	1,000	-	-	1,000	-	1,000	880	880	120	0
6223	Office Materials & Supplies	1,200	-	-	1,200	-	1,200	1,095	1,095	105	0
6224	Print & Non-Print Material	260	-	-	260	-	260	206	206	54	0
6231	Fuel and Lubricants	2,300	632	150	3,082	-	3,082	2,327	2,327	755	0
6242	Maintenance of Buildings	5,000	1,270	-	6,270	-	6,270	6,270	6,270	0	0
6243	Janitorial & Cleaning Supplies	570	-120	80	530	-	530	365	365	165	0
6255	Maintenance of Other Infrastructure	3,000	1,288	-	4,288	-	4,288	4,288	4,288	0	0
6261	Local Travel & Subsistence	2,310	-750	500	2,060	-	2,060	1,910	1,910	150	0
6264	Vehicle Spares & Maintenance	780	-250	-	530	-	530	530	530	0	0
6265	Other Transport Travel & Post	2,180	350	-	2,530	-	2,530	2,530	2,530	0	0
6271	Telephone Charges	80	-	-	80	-	80	80	80	0	0
6272	Electricity Charges	900	-	-	900	-	900	900	900	0	0
6281	Security Services	876	-50	-	826	-	826	823	823	3	0
6282	Equipment Maintenance	540	-250	-	290	-	290	290	290	0	0
6284	Other	800	-550	300	550	-	550	550	550	0	0
6291	National & Other Events	375	-100	-	275	-	275	275	275	0	0
6292	Dietary	1,150	-770	620	1,000	-	1,000	999	999	1	0
6293	Refreshment and Meals	160	-	-	160	-	160	160	160	0	0
6294	Other	4,700	-700	-	4,000	-	4,000	4,000	4,000	0	0
6302	Training (including Scholarships)	1,000	-	-	1,000	-	1,000	1,000	1,000	0	0

MR. P. RAMOTAR  
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**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO  
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		52,966	0	0	52,966	0	52,966	52,905	52,905	61	0
6111	Administrative	2,067	1,114	-	3,181	-	3,181	3,181	3,181	0	0
6113	Other Technical & Craft Skill	2,234	5	-	2,239	-	2,239	2,239	2,239	0	0
6114	Clerical & Office Support	6,844	-713	-	6,131	-	6,131	6,131	6,131	0	0
6115	Semi-Skilled Operatives & Unskilled	5,136	-	-	5,136	-	5,136	5,136	5,136	0	0
6117	Temporary Employees	97	60	-	157	-	157	157	157	0	0
6131	Other Direct Labour Costs	1,957	-1,004	-	953	-	953	953	953	0	0
6133	Benefits & Allowances	2,241	496	-	2,737	-	2,737	2,737	2,737	0	0
6134	National Insurance	1,309	42	-	1,351	-	1,351	1,351	1,351	0	0
6211	Expens Specific to Agency	7,820	1,600	-	9,420	-	9,420	9,420	9,420	0	0
6221	Drugs & Medical Supplies	40	-	-	40	-	40	40	40	0	0
6222	Field Material & Supplies	825	-	-	825	-	825	825	825	0	0
6223	Office Materials & Supplies	600	340	-	940	-	940	940	940	0	0
6224	Print & Non-Print Material	1,350	-	-	1,350	-	1,350	1,350	1,350	0	0
6231	Fuel and Lubricants	4,295	-1,845	-	2,450	-	2,450	2,450	2,450	0	0
6243	Janitorial & Cleaning Supplies	230	-	-	230	-	230	230	230	0	0
6261	Local Travel & Subsistence	4,895	-455	-	4,440	-	4,440	4,440	4,440	0	0
6263	Postage Telex & Cablegram	130	30	-	160	-	160	160	160	0	0
6264	Vehicle Spares & Maintenance	1,910	200	-	2,110	-	2,110	2,110	2,110	0	0
6265	Other Transport Travel & Post	230	-	-	230	-	230	230	230	0	0
6271	Telephone Charges	575	-	-	575	-	575	575	575	0	0
6272	Electricity Charges	1,050	-	-	1,050	-	1,050	1,050	1,050	0	0
6281	Security Services	2,700	160	-	2,860	-	2,860	2,860	2,860	0	0
6282	Equipment Maintenance	370	-95	-	275	-	275	250	250	25	0
6284	Other	940	-	-	940	-	940	940	940	0	0
6291	National & Other Events	500	-	-	500	-	500	500	500	0	0
6293	Refreshment and Meals	115	65	-	180	-	180	180	180	0	0
6294	Other	200	-	-	200	-	200	200	200	0	0
6302	Training (including Scholarships)	270	-	-	270	-	270	270	270	0	0
6312	Subvention to Local Authority	2,036	-	-	2,036	-	2,036	2,000	2,000	36	0

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**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO  
PROGRAMME 792 - AGRICULTURE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		7,984	0	0	7,984	0	7,984	7,983	7,983	1	0
6114	Clerical & Office Support	360	-31	-	329	-	329	329	329	0	0
6115	Semi-Skilled Operatives & Unskilled	3,839	-20	-	3,819	-	3,819	3,819	3,819	0	0
6131	Other Direct Labour Costs	90	-54	-	36	-	36	35	35	1	0
6133	Benefits & Allowances	526	105	-	631	-	631	631	631	0	0
6134	National Insurance	321	-	-	321	-	321	321	321	0	0
6221	Drugs & Medical Supplies	300	-	-	300	-	300	300	300	0	0
6222	Field Material & Supplies	210	-	-	210	-	210	210	210	0	0
6223	Office Materials & Supplies	75	-	-	75	-	75	75	75	0	0
6224	Print & Non-Print Material	75	-	-	75	-	75	75	75	0	0
6231	Fuel and Lubricants	390	-	-	390	-	390	390	390	0	0
6243	Janitorial & Cleaning Supplies	100	-	-	100	-	100	100	100	0	0
6261	Local Travel & Subsistence	370	-	-	370	-	370	370	370	0	0
6263	Postage Telex & Cablegram	12	-	-	12	-	12	12	12	0	0
6264	Vehicle Spares & Maintenance	200	-	-	200	-	200	200	200	0	0
6272	Electricity Charges	100	-	-	100	-	100	100	100	0	0
6284	Other	130	-	-	130	-	130	130	130	0	0
6291	National & Other Events	335	-	-	335	-	335	335	335	0	0
6293	Refreshment and Meals	11	-	-	11	-	11	11	11	0	0
6294	Other	40	-	-	40	-	40	40	40	0	0
6302	Training (including Scholarships)	500	-	-	500	-	500	500	500	0	0

MR. J. SOMWAR  
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**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO  
PROGRAMME 793 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>47,275</b>	<b>0</b>	<b>0</b>	<b>47,275</b>	<b>0</b>	<b>47,275</b>	<b>47,247</b>	<b>47,247</b>	<b>28</b>	<b>0</b>
6113	Other Technical & Craft Skill	1,605	-358	-	1,247	-	1,247	1,247	1,247	0	0
6114	Clerical & Office Support	360	-31	-	329	-	329	329	329	0	0
6115	Semi-Skilled Operatives & Unskilled	2,632	829	-	3,461	-	3,461	3,461	3,461	0	0
6116	Contracted Employees	1,285	-519	-	766	-	766	765	765	1	0
6131	Other Direct Labour Costs	2,375	-93	-	2,282	-	2,282	2,281	2,281	1	0
6133	Benefits & Allowances	642	69	-	711	-	711	711	711	0	0
6134	National Insurance	420	103	-	523	-	523	523	523	0	0
6221	Drugs & Medical Supplies	25	-	-	25	-	25	25	25	0	0
6222	Field Material & Supplies	220	-	-	220	-	220	220	220	0	0
6223	Office Materials & Supplies	45	-	-	45	-	45	45	45	0	0
6224	Print & Non-Print Material	115	-	-	115	-	115	115	115	0	0
6231	Fuel and Lubricants	6,500	-244	-	6,256	-	6,256	6,256	6,256	0	0
6242	Maintenance of Buildings	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	200	-	-	200	-	200	200	200	0	0
6251	Maintenance of Roads	9,000	-250	-	8,750	-	8,750	8,750	8,750	0	0
6252	Maintenance of Bridges	6,500	-	-	6,500	-	6,500	6,500	6,500	0	0
6255	Maintenance of Other Infrastructure	2,000	105	-	2,105	-	2,105	2,105	2,105	0	0
6261	Local Travel & Subsistence	1,800	-28	-	1,772	-	1,772	1,772	1,772	0	0
6264	Vehicle Spares & Maintenance	4,300	389	-	4,689	-	4,689	4,689	4,689	0	0
6271	Telephone Charges	25	-	-	25	-	25	0	0	25	0
6272	Electricity Charges	100	-	-	100	-	100	100	100	0	0
6281	Security Services	379	28	-	407	-	407	407	407	0	0
6284	Other	630	-	-	630	-	630	630	630	0	0
6293	Refreshment and Meals	17	-	-	17	-	17	17	17	0	0
6294	Other	100	-	-	100	-	100	100	100	0	0

MR. J. SOMWAR  
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**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO  
PROGRAMME 794 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>281,926</b>	<b>-2,259</b>	<b>0</b>	<b>279,667</b>	<b>0</b>	<b>279,667</b>	<b>279,553</b>	<b>279,553</b>	<b>114</b>	<b>0</b>
6111	Administrative	38,199	-	-	38,199	-	38,199	38,199	38,199	0	0
6112	Senior Technical	46,802	-	-	46,802	-	46,802	46,802	46,802	0	0
6113	Other Technical & Craft Skill	30,816	9,099	-	39,915	-	39,915	39,915	39,915	0	0
6114	Clerical & Office Support	1,433	449	-	1,882	-	1,882	1,882	1,882	0	0
6115	Semi-Skilled Operatives & Unskilled	53,222	-12,612	-	40,610	-	40,610	40,609	40,609	1	0
6117	Temporary Employees	113	-	-	113	-	113	20	20	93	0
6131	Other Direct Labour Costs	2,283	129	-	2,412	-	2,412	2,412	2,412	0	0
6133	Benefits & Allowances	31,651	676	-	32,327	-	32,327	32,327	32,327	0	0
6134	National Insurance	12,203	-	-	12,203	-	12,203	12,203	12,203	0	0
6221	Drugs & Medical Supplies	350	-	-	350	-	350	350	350	0	0
6222	Field Material & Supplies	3,800	-1,000	-	2,800	-	2,800	2,800	2,800	0	0
6223	Office Materials & Supplies	2,083	-	-	2,083	-	2,083	2,083	2,083	0	0
6224	Print & Non-Print Material	1,979	-330	-	1,649	-	1,649	1,649	1,649	0	0
6231	Fuel and Lubricants	5,800	-	-	5,800	-	5,800	5,800	5,800	0	0
6242	Maintenance of Buildings	22,000	-1,900	-	20,100	-	20,100	20,100	20,100	0	0
6243	Janitorial & Cleaning Supplies	765	-	-	765	-	765	765	765	0	0
6255	Maintenance of Other Infrastructure	3,900	-	-	3,900	-	3,900	3,900	3,900	0	0
6261	Local Travel & Subsistence	3,850	-	-	3,850	-	3,850	3,850	3,850	0	0
6263	Postage Telex & Cablegram	210	-	-	210	-	210	210	210	0	0
6264	Vehicle Spares & Maintenance	1,200	140	-	1,340	-	1,340	1,340	1,340	0	0
6265	Other Transport Travel & Post	825	-	-	825	-	825	825	825	0	0
6271	Telephone Charges	250	-	-	250	-	250	250	250	0	0
6272	Electricity Charges	1,370	-	-	1,370	-	1,370	1,350	1,350	20	0
6281	Security Services	1,135	100	-	1,235	-	1,235	1,235	1,235	0	0
6282	Equipment Maintenance	375	-	-	375	-	375	375	375	0	0
6283	Cleaning & Extermination Services	150	-50	-	100	-	100	100	100	0	0
6284	Other	3,350	1,900	-	5,250	-	5,250	5,250	5,250	0	0
6291	National & Other Events	1,100	-	-	1,100	-	1,100	1,100	1,100	0	0
6292	Dietary	10,080	1,000	-	11,080	-	11,080	11,080	11,080	0	0
6293	Refreshment and Meals	230	-	-	230	-	230	230	230	0	0
6294	Other	52	-	-	52	-	52	52	52	0	0
6302	Training (including Scholarships)	350	140	-	490	-	490	490	490	0	0

MR. J. SOMWAR  
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		102,028	2,259	1,490	105,777	0	105,777	104,149	104,149	1,628	0
6112	Senior Technical	3,929	-	-	3,929	-	3,929	3,929	3,929	0	0
6113	Other Technical & Craft Skill	25,577	-284	-	25,293	-	25,293	25,293	25,293	0	0
6114	Clerical & Office Support	1,760	-	-	1,760	-	1,760	1,760	1,760	0	0
6115	Semi-Skilled Operatives & Unskilled	9,819	-	-	9,819	-	9,819	9,819	9,819	0	0
6116	Contracted Employees	1,159	-	-	1,159	-	1,159	1,159	1,159	0	0
6131	Other Direct Labour Costs	2,724	207	-	2,931	-	2,931	2,931	2,931	0	0
6133	Benefits & Allowances	9,180	2,336	-	11,516	-	11,516	11,516	11,516	0	0
6134	National Insurance	3,240	-	-	3,240	-	3,240	3,240	3,240	0	0
6221	Drugs & Medical Supplies	525	-	-	525	-	525	525	525	0	0
6222	Field Material & Supplies	2,100	-	-	2,100	-	2,100	2,100	2,100	0	0
6223	Office Materials & Supplies	1,200	-	-	1,200	-	1,200	1,200	1,200	0	0
6224	Print & Non-Print Material	850	-	-	850	-	850	850	850	0	0
6231	Fuel and Lubricants	8,440	-	240	8,680	-	8,680	8,440	8,440	240	0
6242	Maintenance of Buildings	7,500	-	-	7,500	-	7,500	7,500	7,500	0	0
6243	Janitorial & Cleaning Supplies	1,890	-	50	1,940	-	1,940	1,890	1,890	50	0
6255	Maintenance of Other Infrastructure	1,500	-	-	1,500	-	1,500	1,500	1,500	0	0
6261	Local Travel & Subsistence	5,300	-700	500	5,100	-	5,100	4,600	4,600	500	0
6263	Postage Telex & Cablegram	125	-	-	125	-	125	125	125	0	0
6264	Vehicle Spares & Maintenance	3,800	-	-	3,800	-	3,800	3,687	3,687	113	0
6265	Other Transport Travel & Post	1,200	520	-	1,720	-	1,720	1,720	1,720	0	0
6271	Telephone Charges	260	-	-	260	-	260	260	260	0	0
6272	Electricity Charges	1,700	-	-	1,700	-	1,700	1,700	1,700	0	0
6282	Equipment Maintenance	210	-	-	210	-	210	210	210	0	0
6283	Cleaning & Extermination Services	125	-	-	125	-	125	100	100	25	0
6284	Other	780	-	300	1,080	-	1,080	780	780	300	0
6291	National & Other Events	400	-	-	400	-	400	400	400	0	0
6292	Dietary	3,800	-520	400	3,680	-	3,680	3,280	3,280	400	0
6293	Refreshment and Meals	35	-	-	35	-	35	35	35	0	0
6294	Other	2,200	700	-	2,900	-	2,900	2,900	2,900	0	0
6302	Training (including Scholarships)	700	-	-	700	-	700	700	700	0	0

MR. J. SOMWAR  
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>72,273</b>	<b>-928</b>	<b>0</b>	<b>71,345</b>	<b>0</b>	<b>71,345</b>	<b>70,245</b>	<b>70,136</b>	<b>1,209</b>	<b>109</b>
6111	Administrative	4,069	-604	-	3,465	-	3,465	3,410	3,403	62	7
6113	Other Technical & Craft Skill	2,898	318	-	3,216	-	3,216	3,216	3,211	5	5
6114	Clerical & Office Support	11,761	-2,517	-	9,244	-	9,244	9,244	9,163	81	81
6115	Semi-Skilled Operatives & Unskilled	6,746	997	-	7,743	-	7,743	7,320	7,313	430	6
6131	Other Direct Labour Costs	2,729	723	-	3,452	-	3,452	3,157	3,151	301	6
6133	Benefits & Allowances	4,162	155	-	4,317	-	4,317	4,247	4,246	71	1
6134	National Insurance	2,172	-	-	2,172	-	2,172	1,964	1,964	208	0
6211	Expens Specific to Agency	5,505	285	-	5,790	-	5,790	5,790	5,790	0	0
6221	Drugs & Medical Supplies	128	-	-	128	-	128	128	128	0	0
6222	Field Material & Supplies	246	-	-	246	-	246	246	246	0	0
6223	Office Materials & Supplies	2,307	-	-	2,307	-	2,307	2,307	2,306	1	1
6224	Print & Non-Print Material	398	-13	-	385	-	385	385	385	0	0
6231	Fuel and Lubricants	938	596	-	1,534	-	1,534	1,534	1,534	0	0
6243	Janitorial & Cleaning Supplies	363	-	-	363	-	363	363	363	0	0
6261	Local Travel & Subsistence	2,149	-601	-	1,548	-	1,548	1,500	1,500	48	0
6263	Postage Telex & Cablegram	6	5	-	11	-	11	11	11	0	0
6264	Vehicle Spares & Maintenance	326	-	-	326	-	326	326	326	0	0
6265	Other Transport Travel & Post	400	-	-	400	-	400	400	400	0	0
6271	Telephone Charges	1,422	254	-	1,676	-	1,676	1,676	1,676	0	0
6272	Electricity Charges	625	-	-	625	-	625	625	625	0	0
6281	Security Services	8,985	-543	-	8,442	-	8,442	8,442	8,442	0	1
6282	Equipment Maintenance	628	-	-	628	-	628	628	628	0	0
6283	Cleaning & Extermination Services	125	-	-	125	-	125	125	125	0	0
6284	Other	1,358	17	-	1,375	-	1,375	1,374	1,374	1	0
6291	National & Other Events	1,466	-	-	1,466	-	1,466	1,466	1,466	0	0
6293	Refreshment and Meals	627	56	-	683	-	683	683	683	0	0
6302	Training (including Scholarships)	534	-	-	534	-	534	534	534	0	0
6311	Rates and Taxes	200	-56	-	144	-	144	143	143	1	0
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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>58,031</b>	<b>928</b>	<b>0</b>	<b>58,959</b>	<b>0</b>	<b>58,959</b>	<b>58,731</b>	<b>58,654</b>	<b>305</b>	<b>77</b>
6112	Senior Technical	813	85	-	898	-	898	895	855	43	41
6113	Other Technical & Craft Skill	1,778	-85	-	1,693	-	1,693	1,638	1,620	73	18
6115	Semi-Skilled Operatives & Unskilled	1,284	-118	-	1,166	-	1,166	1,155	1,140	26	15
6116	Contracted Employees	-	1,036	-	1,036	-	1,036	1,007	1,007	29	0
6131	Other Direct Labour Costs	360	-	-	360	-	360	360	360	0	0
6133	Benefits & Allowances	484	10	-	494	-	494	494	492	2	2
6134	National Insurance	332	-	-	332	-	332	298	298	34	0
6221	Drugs & Medical Supplies	22	-	-	22	-	22	22	22	0	0
6222	Field Material & Supplies	125	-	-	125	-	125	125	125	0	0
6223	Office Materials & Supplies	474	-	-	474	-	474	474	474	0	0
6224	Print & Non-Print Material	293	-	-	293	-	293	293	293	0	0
6231	Fuel and Lubricants	3,880	-	-	3,880	-	3,880	3,880	3,880	0	0
6242	Maintenance of Buildings	6,000	-	-	6,000	-	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	316	-	-	316	-	316	316	316	0	0
6251	Maintenance of Roads	17,500	-	-	17,500	-	17,500	17,500	17,500	0	0
6253	Maintenance of Drain. & Irrig.	7,000	-	-	7,000	-	7,000	7,000	6,999	1	1
6255	Maintenance of Other Infrastructure	5,800	-	-	5,800	-	5,800	5,800	5,800	0	0
6261	Local Travel & Subsistence	324	-	-	324	-	324	324	324	0	0
6264	Vehicle Spares & Maintenance	2,800	228	-	3,028	-	3,028	3,028	3,028	0	0
6265	Other Transport Travel & Post	235	-18	-	217	-	217	207	207	11	1
6271	Telephone Charges	167	-	-	167	-	167	167	167	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	5,400	-	-	5,400	-	5,400	5,400	5,400	0	0
6282	Equipment Maintenance	294	-	-	294	-	294	294	294	0	0
6283	Cleaning & Extermination Services	210	-210	-	0	-	0	0	0	0	0
6293	Refreshment and Meals	60	-	-	60	-	60	60	60	0	0
6302	Training (inclduing Scholarships)	226	-	-	226	-	226	140	140	86	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>754,421</b>	<b>0</b>	<b>0</b>	<b>754,421</b>	<b>0</b>	<b>754,421</b>	<b>743,802</b>	<b>743,600</b>	<b>10,821</b>	<b>203</b>
6111	Administrative	151,940	20,301	-	172,241	-	172,241	172,241	172,218	23	23
6112	Senior Technical	193,650	4,310	-	197,960	-	197,960	197,960	197,938	22	22
6113	Other Technical & Craft Skill	79,528	-19,058	-	60,470	-	60,470	60,470	60,438	32	32
6114	Clerical & Office Support	3,837	-59	-	3,778	-	3,778	3,550	3,550	228	0
6115	Semi-Skilled Operatives & Unskilled	56,443	-5,192	-	51,251	-	51,251	51,207	51,179	72	28
6116	Contracted Employees	-	867	-	867	-	867	867	867	0	0
6117	Temporary Employees	362	-	-	362	-	362	342	338	24	3
6131	Other Direct Labour Costs	9,716	-	-	9,716	-	9,716	3,833	3,740	5,976	93
6133	Benefits & Allowances	60,990	-1,169	-	59,821	-	59,821	56,383	56,383	3,438	0
6134	National Insurance	36,380	-	-	36,380	-	36,380	35,442	35,442	938	0
6221	Drugs & Medical Supplies	773	-	-	773	-	773	773	773	0	0
6222	Field Material & Supplies	16,450	-	-	16,450	-	16,450	16,450	16,450	0	0
6223	Office Materials & Supplies	5,971	-	-	5,971	-	5,971	5,971	5,971	0	0
6224	Print & Non-Print Material	4,386	-	-	4,386	-	4,386	4,386	4,386	0	0
6231	Fuel and Lubricants	1,530	-	-	1,530	-	1,530	1,464	1,463	67	0
6241	Rental of Buildings	820	-359	-	461	-	461	461	461	0	0
6242	Maintenance of Buildings	35,000	-	-	35,000	-	35,000	35,000	35,000	0	0
6243	Janitorial & Cleaning Supplies	2,868	-	-	2,868	-	2,868	2,868	2,868	0	0
6255	Maintenance of Other Infrastructure	7,736	-	-	7,736	-	7,736	7,736	7,736	0	0
6261	Local Travel & Subsistence	2,114	-	-	2,114	-	2,114	2,114	2,114	0	0
6264	Vehicle Spares & Maintenance	1,400	-	-	1,400	-	1,400	1,400	1,400	0	0
6265	Other Transport Travel & Post	799	700	-	1,499	-	1,499	1,499	1,499	0	0
6271	Telephone Charges	760	-	-	760	-	760	760	760	0	0
6272	Electricity Charges	1,680	-	-	1,680	-	1,680	1,680	1,680	0	0
6273	Water Charges	1,522	-	-	1,522	-	1,522	1,522	1,522	0	0
6281	Security Services	50,033	-436	-	49,597	-	49,597	49,597	49,597	0	0
6282	Equipment Maintenance	1,080	-	-	1,080	-	1,080	1,080	1,080	0	0
6283	Cleaning & Extermination Services	2,300	-464	-	1,836	-	1,836	1,836	1,836	0	0
6284	Other	8,263	703	-	8,966	-	8,966	8,966	8,966	0	0
6291	National & Other Events	2,520	-	-	2,520	-	2,520	2,520	2,520	0	0
6292	Dietary	9,225	-	-	9,225	-	9,225	9,225	9,225	0	0
6293	Refreshment and Meals	925	-	-	925	-	925	925	925	0	0
6294	Other	2,120	-95	-	2,025	-	2,025	2,024	2,024	1	0
6302	Training (including Scholarships)	1,300	-49	-	1,251	-	1,251	1,251	1,251	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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		129,565	0	1,090	130,655	0	130,655	125,682	125,587	5,068	96
6111	Administrative	-	254	-	254	-	254	250	250	4	0
6112	Senior Technical	10,807	-878	-	9,929	-	9,929	8,964	8,963	966	1
6113	Other Technical & Craft Skill	21,828	-220	-	21,608	-	21,608	21,604	21,556	52	48
6114	Clerical & Office Support	1,370	246	-	1,616	-	1,616	1,521	1,521	95	0
6115	Semi-Skilled Operatives & Unskilled	8,123	260	-	8,383	-	8,383	8,311	8,287	96	24
6116	Contracted Employees	3,424	338	-	3,762	-	3,762	3,760	3,760	2	0
6131	Other Direct Labour Costs	1,648	-	-	1,648	-	1,648	791	791	857	0
6133	Benefits & Allowances	12,305	-	-	12,305	-	12,305	9,936	9,915	2,390	21
6134	National Insurance	3,050	-	-	3,050	-	3,050	2,846	2,846	204	0
6221	Drugs & Medical Supplies	5,250	-	-	5,250	-	5,250	5,250	5,249	1	1
6222	Field Material & Supplies	7,127	-	-	7,127	-	7,127	7,127	7,127	0	0
6223	Office Materials & Supplies	5,450	-	-	5,450	-	5,450	5,450	5,450	0	0
6224	Print & Non-Print Material	1,168	-	-	1,168	-	1,168	1,168	1,167	1	1
6231	Fuel and Lubricants	3,450	-	190	3,640	-	3,640	3,640	3,640	0	0
6242	Maintenance of Buildings	13,756	-	-	13,756	-	13,756	13,756	13,756	0	0
6243	Janitorial & Cleaning Supplies	2,650	-	100	2,750	-	2,750	2,750	2,750	0	0
6255	Maintenance of Other Infrastructure	8,403	-	-	8,403	-	8,403	8,403	8,403	0	0
6261	Local Travel & Subsistence	1,356	-100	100	1,356	-	1,356	1,356	1,356	0	0
6264	Vehicle Spares & Maintenance	550	-	-	550	-	550	550	550	0	0
6265	Other Transport Travel & Post	603	-	-	603	-	603	603	603	0	0
6271	Telephone Charges	148	100	-	248	-	248	248	248	0	0
6272	Electricity Charges	260	-	-	260	-	260	260	260	0	0
6273	Water Charges	54	-	-	54	-	54	54	54	0	0
6281	Security Services	13,082	-	-	13,082	-	13,082	13,082	13,082	0	0
6282	Equipment Maintenance	319	20	-	339	-	339	339	339	0	0
6283	Cleaning & Extermination Services	160	36	-	196	-	196	196	195	1	1
6284	Other	270	-56	300	514	-	514	513	513	1	0
6291	National & Other Events	119	-	-	119	-	119	119	119	0	0
6292	Dietary	-	-	400	400	-	400	0	0	400	0
6293	Refreshment and Meals	373	-	-	373	-	373	373	373	0	0
6302	Training (including Scholarships)	2,462	-	-	2,462	-	2,462	2,462	2,462	0	0

MR. H. RODNEY  
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>482,794</b>	<b>0</b>	<b>97,227</b>	<b>580,021</b>	<b>0</b>	<b>580,021</b>	<b>521,473</b>	<b>521,473</b>	<b>58,548</b>	<b>0</b>
<b>12002</b>	<b>Office &amp; Residence of President</b>	12,000	-	10,000	22,000	-	22,000	20,325	20,325	1,675	-
1200200	Office & Residence of President	12,000	-	10,000	22,000	-	22,000	20,325	20,325	1,675	-
<b>17001</b>	<b>Minor Works</b>	50,000	-	25,000	75,000	-	75,000	74,921	74,921	79	-
1700100	Minor Works	50,000	-	25,000	75,000	-	75,000	74,921	74,921	79	-
<b>24001</b>	<b>Land Transport</b>	7,500	-	-	7,500	-	7,500	7,500	7,500	-	-
2400100	Land Transport	7,500	-	-	7,500	-	7,500	7,500	7,500	-	-
<b>25001</b>	<b>Purchase of Equipment</b>	30,000	-	31,659	61,659	-	61,659	61,116	61,116	543	-
2500100	Purchase of Equipment	30,000	-	31,659	61,659	-	61,659	61,116	61,116	543	-
<b>34002</b>	<b>GO-INVEST</b>	2,209	-	-	2,209	-	2,209	2,209	2,209	-	-
3400200	GO-INVEST	2,209	-	-	2,209	-	2,209	2,209	2,209	-	-
<b>34003</b>	<b>Environment Protection Agency</b>	1,000	-	-	1,000	-	1,000	1,000	1,000	-	-
3400300	Environment Protection Agency	1,000	-	-	1,000	-	1,000	1,000	1,000	-	-
<b>34006</b>	<b>National Parks Commission</b>	8,735	-	5,643	14,378	-	14,378	14,378	14,378	-	-
3400600	National Parks Commission	8,735	-	5,643	14,378	-	14,378	14,378	14,378	-	-
<b>34007</b>	<b>Government Information Agency</b>	7,000	-	-	7,000	-	7,000	7,000	7,000	-	-
3400700	Government Information Agency	7,000	-	-	7,000	-	7,000	7,000	7,000	-	-
<b>34008</b>	<b>Guyana Energy Authority</b>	2,350	-	-	2,350	-	2,350	1,905	1,905	445	-
3400800	Guyana Energy Agency	2,350	-	-	2,350	-	2,350	1,905	1,905	445	-
<b>34009</b>	<b>Public Management Modernisation Project</b>	215,000	-	12,000	227,000	-	227,000	171,194	171,194	55,806	-
	Public Management Modernisation Project	215,000	-	12,000	227,000	-	227,000	171,194	171,194	55,806	-
<b>44016</b>	<b>PSTAC</b>	100,000	-	-	100,000	-	100,000	100,000	100,000	-	-
4401600	PSTAC	100,000	-	-	100,000	-	100,000	100,000	100,000	-	-
<b>45021</b>	<b>National Communication Network</b>	35,000	-	12,925	47,925	-	47,925	47,925	47,925	-	-
	National Communication Network	35,000	-	12,925	47,925	-	47,925	47,925	47,925	-	-
<b>45023</b>	<b>IAST</b>	12,000	-	-	12,000	-	12,000	12,000	12,000	-	-
4502300	IAST	12,000	-	-	12,000	-	12,000	12,000	12,000	-	-

DR. N. K. GOPAUL  
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		15,891,989	0	650,403	16,542,392	0	16,542,392	3,577,130	3,576,630	12,965,762	500
12022	Buildings	2,000	-	-	2,000	-	2,000	1,909	1,909	91	-
1202200	Buildings	2,000	-	-	2,000	-	2,000	1,909	1,909	91	-
13014	Drainage & Irrigation Support Project	200,000	-	565,631	765,631	-	765,631	765,631	765,631	-	-
1301400	Drainage & Irrigation Support Programme	200,000	-	565,631	765,631	-	765,631	765,631	765,631	-	-
19004	Basic Needs Trust Fund - 5	676,364	-	75,000	751,364	-	751,364	751,364	751,364	-	-
1900400	Basic Needs Trust Fund-5	676,364	-	75,000	751,364	-	751,364	751,364	751,364	-	-
24013	Land Transport Vehicle	10,000	-	-	10,000	-	10,000	9,700	9,700	300	-
2401300	Land Transport Vehicle	10,000	-	-	10,000	-	10,000	9,700	9,700	300	-
25023	Equipment	6,000	-	-	6,000	-	6,000	5,998	5,998	2	-
2502300	Equipment	6,000	-	-	6,000	-	6,000	5,998	5,998	2	-
26012	Statistical Bureau	138,000	-	-	138,000	-	138,000	127,300	127,300	10,700	-
2601200	Statistical Bureau	138,000	-	-	138,000	-	138,000	127,300	127,300	10,700	-
44005	Student Loan Fund	450,000	-	-	450,000	-	450,000	450,000	450,000	-	-
4400500	Student Loan Fund	450,000	-	-	450,000	-	450,000	450,000	450,000	-	-
44007	Poverty Programme	615,800	-	-	615,800	-	615,800	614,666	614,666	1,134	-
4400700	Poverty Programme	615,800	-	-	615,800	-	615,800	614,666	614,666	1,134	-
44013	Institutional Strengthening	9,000	-	-	9,000	-	9,000	8,860	8,860	140	-
4401300	Institutional Strength	9,000	-	-	9,000	-	9,000	8,860	8,860	140	-
44014	Public Sector Investment	257,000	-	-	257,000	-	257,000	36,958	36,958	220,042	-
4401400	Public Sector Investment	257,000	-	-	257,000	-	257,000	36,958	36,958	220,042	-
44015	Fiscal & Financial Management Programme	521,000	-	4,000	525,000	-	525,000	406,115	406,115	118,885	-
4401502	Investment Component	521,000	-	4,000	525,000	-	525,000	406,115	406,115	118,885	-
45003	C.D.B	90,000	-	-	90,000	-	90,000	86,806	86,806	3,194	-
4500300	C.D.B.	90,000	-	-	90,000	-	90,000	86,806	86,806	3,194	-
45004	IBRD/IDA	25,000	-	-	25,000	-	25,000	25,000	25,000	-	-
4500400	IBRD/IDA	25,000	-	-	25,000	-	25,000	25,000	25,000	-	-
45005	Inter American Investment Corp.	22,575	-	-	22,575	-	22,575	21,197	21,197	1,378	-
4500500	Inter American Investment	22,575	-	-	22,575	-	22,575	21,197	21,197	1,378	-



**AGENCY 03 - MINISTRY OF FINANCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
45006	I.A.D.B	10,750	-	-	10,750	-	10,750	8,872	8,872	1,878	-
4500600	I.A.D.B.	10,750	-	-	10,750	-	10,750	8,872	8,872	1,878	-
45007	NGO/Private Sector/Support Programme	3,500	-	-	3,500	-	3,500	2,606	2,606	894	-
4500700	NGO/Private Sector/Support Programme	3,500	-	-	3,500	-	3,500	2,606	2,606	894	-
45008	Guyana Revenue Authority	65,000	-	-	65,000	-	65,000	65,000	65,000	-	-
4500800	Guyana Revenue Authority	65,000	-	-	65,000	-	65,000	65,000	65,000	-	-
45009	Guyana Sugar Corporation	12,323,000	-	-	12,323,000	-	12,323,000	-	-	12,323,000	-
4500900	Guyana Sugar Corporation	12,323,000	-	-	12,323,000	-	12,323,000	-	-	12,323,000	-
45011	Youth Initiative Programme	8,000	-	5,772	13,772	-	13,772	13,014	12,514	1,258	500
4501100	Youth Initiative Programme	8,000	-	5,772	13,772	-	13,772	13,014	12,514	1,258	500
45013	Linden Economic Advancement Programme	450,000	-	-	450,000	-	450,000	167,135	167,135	282,865	-
4501300	Linden Economic Advancement Programme	450,000	-	-	450,000	-	450,000	167,135	167,135	282,865	-
45024	Technical Assistance	9,000	-	-	9,000	-	9,000	9,000	9,000	-	-
4502400	Technical Assistance	9,000	-	-	9,000	-	9,000	9,000	9,000	-	-

MR. N. REKHA  
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		40,100	0	2,590	42,690	-	42,690	42,684	42,684	6	0
12005	Buildings	5,100	-	-	5,100	-	5,100	5,095	5,095	5	-
1200500	Buildings	5,100	-	-	5,100	-	5,100	5,095	5,095	5	-
24003	Land Transport	25,200	-	-	25,200	-	25,200	25,200	25,200	-	-
2400300	Land Transport	25,200	-	-	25,200	-	25,200	25,200	25,200	-	-
25011	Office Equipment & Furniture	9,800	-	2,590	12,390	-	12,390	12,389	12,389	1	-
2501100	Office Equipment & Furniture	9,800	-	2,590	12,390	-	12,390	12,389	12,389	1	-

MS. E. HARPER  
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		46,000	0	0	46,000	0	46,000	33,376	33,376	12,624	0
25005	Parliament Building	46,000	-	-	46,000	-	46,000	33,376	33,376	12,624	-
2500500	Parliament Building	46,000	-	-	46,000	-	46,000	33,376	33,376	12,624	-

MS. L. COONJAH  
HEAD OF BUDGET AGENCY

**AGENCY 08 – AUDIT OFFICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		43,417	0	59,352	102,769	0	102,769	88,380	88,380	14,389	0
12004	Buildings	1,817	-	-	1,817	-	1,817	968	968	849	-
1200400	Buildings	1,817	-	-	1,817	-	1,817	968	968	849	-
25003	Office Equipment & Furniture	7,600	-	-	7,600	-	7,600	6,558	6,558	1,042	-
2500300	Office Equipment & Furniture	7,600	-	-	7,600	-	7,600	6,558	6,558	1,042	-
44010	Institutional Strengthening	34,000	-	59,352	93,352	-	93,352	80,854	80,854	12,499	-
	Institutional Strengthening	34,000	-	59,352	93,352	-	93,352	80,854	80,854	12,499	-

MS. D. ELLIS  
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION  
 CAPITAL APPROPRIATION ACCOUNT  
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,345	0	0	1,345	0	1,345	1,291	1,291	54	0
25004	Public Service Commission	1,345	-	-	1,345	-	1,345	1,291	1,291	54	-
2500400	Public Service Commission	1,345	-	-	1,345	-	1,345	1,291	1,291	54	-

MR. J. GEER  
 HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,100	0	0	3,100	0	3,100	3,099	3,099	1	0
25008	Teaching Service Commission	3,100	-	-	3,100	-	3,100	3,099	3,099	1	-
2500800	Teaching Service Commission	3,100	-	-	3,100	-	3,100	3,099	3,099	1	-

MS. F. VEIRA  
HEAD OF BUDGET AGENCY

**AGENCY 11 - ELECTIONS COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		260,000	0	191,549	451,549	0	451,549	449,780	449,780	1,769	0
25010	Guyana Elections Commission	260,000	-	191,549	451,549	-	451,549	449,780	449,780	1,769	-
2501000	Guyana Elections Commission	260,000	-	191,549	451,549	-	451,549	449,780	449,780	1,769	-

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,167,816	0	652,683	2,820,499	19,885	2,840,384	2,763,492	2,763,492	76,893	0
<b>19005</b>	<b>Urban Development Programme</b>	945,616	-	196,683	1,142,299	-	1,142,299	1,134,442	1,134,442	7,857	-
1900501	Administration	45,000	-24,893	26,872	46,979	-	46,979	46,614	46,614	365	-
1900502	Civil Works	730,616	24,579	165,292	920,487	-	920,487	920,487	920,487	-	-
1900503	Consultancy	71,000	29,100	1,256	101,356	-	101,356	93,984	93,984	7,373	-
1900505	Design & Supervision	80,000	-18,800	3,263	64,463	-	64,463	64,463	64,463	-	-
1900506	Equipment & Vehicles	19,000	-9,986	-	9,014	-	9,014	8,895	8,895	119	-
<b>19006</b>	<b>Infrastructure Development</b>	15,000	-	-	15,000	4,185	19,185	18,398	18,398	787	-
1900600	Infrastructure Development	15,000	-	-	15,000	4,185	19,185	18,398	18,398	787	-
<b>19007</b>	<b>Project Development &amp; Assistance</b>	475,000	-	-	475,000	-	475,000	463,069	463,069	11,931	-
1900700	Project Development & Assistance	475,000	-	-	475,000	-	475,000	463,069	463,069	11,931	-
<b>19021</b>	<b>Community Enhancement Service Programme</b>	566,000	-	456,000	1,022,000	-	1,022,000	1,022,000	1,022,000	-	-
1902101	CESP-Administration	26,000	-5,352	-	20,648	-	20,648	20,648	20,648	-	-
1902102	CESP Civil Works	460,000	31,352	406,000	897,352	-	897,352	897,352	897,352	-	-
1902103	CESP Consultancy & Training	10,000	-10,000	-	-	-	-	-	-	-	-
1902104	CESP Design & Supervision	70,000	-16,000	50,000	104,000	-	104,000	104,000	104,000	-	-
<b>24001</b>	<b>Land Transport</b>	3,400	-	-	3,400	4,000	7,400	7,399	7,399	1	-
2400100	Land Transport	3,400	-	-	3,400	4,000	7,400	7,399	7,399	1	-
<b>26013</b>	<b>Power Generation</b>	3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
2601300	Power Generation	3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
<b>35001</b>	<b>Office Furniture &amp; Equipment</b>	1,800	-	-	1,800	-	1,800	1,792	1,792	8	-
3500100	Office Furniture & Equipment	1,800	-	-	1,800	-	1,800	1,792	1,792	8	-
<b>36001</b>	<b>Solid Waste Disposal Programme</b>	158,000	-	-	158,000	11,700	169,700	113,392	113,392	56,308	-
3600100	Solid Waste Disposal Programme	158,000	-	-	158,000	11,700	169,700	113,392	113,392	56,308	-

MR. G. PERSAUD  
HEAD OF BUDGET AGENCY



**AGENCY 14 - PUBLIC SERVICE MINISTRY  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		5,500	0	0	5,500	0	5,500	5,155	5,155	345	0
12073	Buildings	1,000	-	-	1,000	-	1,000	999	999	1	-
1207300	Buildings	1,000	-	-	1,000	-	1,000	999	999	1	-
24029	Land Transport	2,000	-	-	2,000	-	2,000	1,725	1,725	275	-
2402900	Land Transport	2,000	-	-	2,000	-	2,000	1,725	1,725	275	-
25062	Office Furniture & Equipment	2,500	-	-	2,500	-	2,500	2,431	2,431	69	-
2506200	Office Furniture & Equipment	2,500	-	-	2,500	-	2,500	2,431	2,431	69	-

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,500	0	0	3,500	0	3,500	3,498	3,498	2	0
24032	Land & Water Transport	1,300	-	-	1,300	-	1,300	1,300	1,300	-	-
2403200	Land & Water Transport	1,300	-	-	1,300	-	1,300	1,300	1,300	-	-
25063	Office Equipment & Furniture	2,200	-	-	2,200	-	2,200	2,198	2,198	2	-
2506300	Office Equipment & Furniture	2,200	-	-	2,200	-	2,200	2,198	2,198	2	-

MR. J. ISSACS  
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		97,000	0	2,900	99,900	0	99,900	99,457	99,457	443	0
14001	Amerindian Development Fund	80,000	-	-	80,000	-	80,000	79,676	79,676	324	-
1400100	Amerindian Development Fund	80,000	-	-	80,000	-	80,000	79,676	79,676	324	-
24030	Water Transport-Amerindian Affairs	8,000	-	-	8,000	-	8,000	7,886	7,886	114	-
2403000	Water Transport - Amerindian Affairs	8,000	-	-	8,000	-	8,000	7,886	7,886	114	-
24031	Land Transport	8,200	-	2,900	11,100	-	11,100	11,100	11,100	-	-
	Land Transport	8,200	-	2,900	11,100	-	11,100	11,100	11,100	-	-
25064	Office Furniture & Equipment	800	-	-	800	-	800	794	794	6	-
2506400	Office Furniture & Equipment	800	-	-	800	-	800	794	794	6	-

MR. M. HARICHARAN  
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,110,800	0	692,373	3,803,173	21,014	3,824,187	3,087,406	3,087,022	737,165	383
<b>12011</b>	<b>Aquaculture Development</b>	800	-	-	800	-	800	667	667	133	-
1201100	Aquaculture Development	800	-	-	800	-	800	667	667	133	-
<b>13002</b>	<b>Rehab of Drainage &amp; Irrigation Areas</b>	780,000	-	249,265	1,029,265	21,014	1,050,279	1,050,278	1,049,895	384	383
1300200	Rehab of Drainage & Irrigation Areas	780,000	-	249,265	1,029,265	21,014	1,050,279	1,050,278	1,049,895	384	383
<b>13006</b>	<b>Civil Works</b>	75,000	-	28,000	103,000	-	103,000	103,000	103,000	-	-
1300600	Civil Works	75,000	-	28,000	103,000	-	103,000	103,000	103,000	-	-
<b>13012</b>	<b>Agri. Support Service Project</b>	540,000	-	-	540,000	-	540,000	112,019	112,019	427,981	-
1301200	Agri. Support Service Project	540,000	-	-	540,000	-	540,000	112,019	112,019	427,981	-
<b>13015</b>	<b>Purchase of Equipment</b>	378,000	-	415,108	793,108	-	793,108	793,108	793,108	-	-
1301500	Purchase of Equipment	378,000	-	415,108	793,108	-	793,108	793,108	793,108	-	-
<b>17003</b>	<b>National Agricultural Research Institution</b>	18,000	-	-	18,000	-	18,000	18,000	18,000	-	-
1700300	N.A.R.I.	18,000	-	-	18,000	-	18,000	18,000	18,000	-	-
<b>17004</b>	<b>Guyana School of Agriculture</b>	8,700	-	-	8,700	-	8,700	8,700	8,700	-	-
1700400	Guyana School of Agriculture	8,700	-	-	8,700	-	8,700	8,700	8,700	-	-
<b>17005</b>	<b>National Dairy Development Programme</b>	3,700	-	-	3,700	-	3,700	3,700	3,700	-	-
1700500	National Dairy Development Programme	3,700	-	3,700	-	3,700	3,700	3,700	-	-	-
<b>17007</b>	<b>Extension Services</b>	5,000	-	-	5,000	-	5,000	3,152	3,152	1,848	-
1700700	Extension Services	5,000	-	-	5,000	-	5,000	3,152	3,152	1,848	-
<b>17008</b>	<b>Rural Support Project</b>	661,300	-	-	661,300	-	661,300	641,440	641,440	19,860	-
1700801	Administration & Management	51,000	3,000	-	54,000	-	54,000	53,369	53,369	631	-
1700802	Civil Works - D & I	313,376	-9,058	-	304,318	-	304,318	295,182	295,182	9,136	-
1700803	Civil Wks- Other Infrastructure	250,000	270	-	250,270	-	250,270	250,270	250,270	-	-
1700804	Community Initiatives	4,624	602	-	5,226	-	5,226	4,360	4,360	866	-
1700805	Credit Services	-	1,398	-	1,398	-	1,398	1,016	1,016	382	-
1700807	Tech Support/ Socio Economic Studies	42,300	3,788	-	46,088	-	46,088	37,243	37,243	8,845	-
<b>17009</b>	<b>Agriculture Development</b>	6,100	-	-	6,100	-	6,100	6,100	6,100	-	-
1700900	Agricultural Development	6,100	-	-	6,100	-	6,100	6,100	6,100	-	-
<b>21001</b>	<b>Hydrometeorology</b>	120,000	-	-	120,000	-	120,000	-	-	120,000	-
2100100	Hydrometeorology	120,000	-	-	120,000	-	120,000	-	-	120,000	-
<b>25013</b>	<b>Project Evaluation &amp; Equipment</b>	1,300	-	-	1,300	-	1,300	1,291	1,291	9	-
2501300	Project Evaluation & Equipment	1,300	-	-	1,300	-	1,300	1,291	1,291	9	-

**AGENCY 21 - MINISTRY OF AGRICULTURE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
33007	Intermediate Savannahs – Agri. Project	1,900	-	-	1,900	-	1,900	1,900	1,900	-	-
3300700	Intermediate Savannahs – Agri. Project	1,900	-	-	1,900	-	1,900	1,900	1,900	-	-
33008	New Guyana Marketing Corporation	5,000	-	-	5,000	-	5,000	4,800	4,800	200	-
3300800	New Guyana Marketing Corporation	5,000	-	-	5,000	-	5,000	4,800	4,800	200	-
33009	Rice Competitive Programme	500,000	-	-	500,000	-	500,000	333,250	333,250	166,750	-
	Rice Competitive Programme	500,000	-	-	500,000	-	500,000	333,250	333,250	166,750	-
47001	General Administration	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
4700100	General Administration	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-

DR. D. PERMAUL  
HEAD OF BUDGET AGENCY

**AGENCY 23 - MINISTRY OF TOURISM, COMMERCIAL & INDUSTRY  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		38,500	0	10,926	49,426	0	49,426	49,409	49,409	16	0
12023	<b>Buildings</b>	2,500	-	-	2,500	-	2,500	2,484	2,484	16	-
1202300	Buildings	2,500	-	-	2,500	-	2,500	2,484	2,484	16	-
24036	<b>Land Transport</b>	-	-	10,926	10,926	-	10,926	10,926	10,926	-	-
2403600	Land Transport	-	-	10,926	10,926	-	10,926	10,926	10,926	-	-
25024	<b>Office Equipment</b>	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
2502400	Office Equipment	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
41001	<b>Tourism Development</b>	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
4100100	Tourism Development	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
45015	<b>Industrial Development</b>	15,000	-	-	15,000	-	15,000	15,000	15,000	-	-
4501500	Industrial Development	15,000	-	-	15,000	-	15,000	15,000	15,000	-	-
47003	<b>Bureau of Standards</b>	10,000	-	-	10,000	-	10,000	10,000	10,000	-	-
4700300	Bureau of Standards	10,000	-	-	10,000	-	10,000	10,000	10,000	-	-

MR. W. HAMILTON  
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATIONS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		8,049,913	0	2,349,957	10,399,870	230,856	10,630,726	8,067,493	8,065,772	2,564,954	1,720
<b>11001</b>	<b>Demerara Harbour Bridge</b>	80,000	-	-	80,000	-	80,000	80,000	80,000	-	-
1100100	Demerara Harbour Bridge	80,000	-	-	80,000	-	80,000	80,000	80,000	-	-
<b>12018</b>	<b>Government Buildings</b>	40,000	-	-	40,000	-	40,000	15,547	15,547	24,453	-
1201800	Government Buildings	40,000	-	-	40,000	-	40,000	15,547	15,547	24,453	-
<b>12019</b>	<b>Infrastructural Development</b>	66,000	-	-	66,000	-	66,000	52,586	52,586	13,414	-
1201900	Infrastructural Development	66,000	-	-	66,000	-	66,000	52,586	52,586	13,414	-
<b>12069</b>	<b>Bridges</b>	722,000	-	25,637	747,637	-	747,637	332,028	332,028	415,608	-
1206901	Berbice River Crossing	91,000	-	-	91,000	-	91,000	24,733	24,733	66,268	-
1206902	Civil Works	310,000	-100,000	-	210,000	-	210,000	-	-	210,000	-
1206904	Design & Supervision	11,000	75,000	-	86,000	-	86,000	48,547	48,547	37,453	-
1206905	Land Acquisition	20,000	-	-	20,000	-	20,000	20,000	20,000	-	-
1206906	Road Maintenance Systems / Maintenance	190,000	-	25,637	215,637	-	215,637	123,614	123,614	92,023	-
1206907	Road Safety	100,000	3,866	-	103,866	-	103,866	101,975	101,975	1,891	-
1206908	Technical Cooperation	-	21,134	-	21,134	-	21,134	13,160	13,160	7,974	-
<b>12071</b>	<b>Mahaica / Rosignol Road Studies</b>	217,000	-	182,601	399,601	-	399,601	294,334	294,334	105,267	-
1207101	Civil Works	142,000	-82,601	182,601	242,000	-	242,000	203,328	203,328	38,673	-
1207102	Design & Supervision	15,000	45,000	-	60,000	-	60,000	60,000	60,000	-	-
1207103	Studies	-	37,601	-	37,601	-	37,601	31,006	31,006	6,594	-
1207104	Weight Control Programme	60,000	-	-	60,000	-	60,000	-	-	60,000	-
<b>12072</b>	<b>Administration &amp; Management</b>	170,000	-	-	170,000	-	170,000	169,608	169,608	392	-
1207200	Administration & Management	170,000	-	-	170,000	-	170,000	169,608	169,608	392	-
<b>12078</b>	<b>West Demerara / Four Lane Road</b>	320,000	-	250,000	570,000	-	570,000	414,126	414,126	155,874	-
1207801	Civil Works	260,000	-55,821	250,000	454,179	-	454,179	317,206	317,206	136,972	-
1207802	Design and Supervision	60,000	55,821	-	115,821	-	115,821	96,920	96,920	18,901	-
<b>12079</b>	<b>NA / Moleson Creek Road</b>	746,000	-	485,119	1,231,119	-	1,231,119	1,185,573	1,185,573	45,546	-
1207900	NA / Moleson Creek Road	746,000	-	485,119	1,231,119	-	1,231,119	1,185,573	1,185,573	45,546	-

**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATIONS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
14003	<b>Dredging Equipment</b>	90,000	-	75,000	165,000	-	165,000	165,000	165,000	-	-
1400300	Dredging-Equipment	90,000	-	75,000	165,000	-	165,000	165,000	165,000	-	-
14015	<b>Bartica / Issano / Mahdia Roads</b>	10,000	-	-	10,000	-	10,000	10,000	10,000	-	-
1401500	Bartica / Issano / Mahdia Roads	10,000	-	-	10,000	-	10,000	10,000	10,000	-	-
14016	<b>Black Bush Polder Roads</b>	85,000	-	-	85,000	-	85,000	54,539	54,539	30,461	-
1401600	Black Bush Polder Road	85,000	-	-	85,000	-	85,000	54,539	54,539	30,461	-
14018	<b>Miscellaneous Roads</b>	1,395,000	-	290,000	1,685,000	-	1,685,000	1,220,615	1,218,895	466,105	1,720
1401800	Miscellaneous Roads	1,395,000	-	290,000	1,685,000	-	1,685,000	1,220,615	1,218,895	466,105	1,720
14019	<b>Urban Roads / Drainage</b>	505,000	-	20,000	525,000	-	525,000	401,054	401,054	123,946	-
1401900	Urban Roads / Drainage	505,000	-	20,000	525,000	-	525,000	401,054	401,054	123,946	-
15004	<b>Essequibo &amp; West Demerara</b>	2,341,336	-	926,600	3,267,936	-	3,267,936	2,633,438	2,633,438	634,498	-
1500401	Admin. & Management	27,000	-	-	27,000	-	27,000	26,400	26,399	601	-
1500402	Emergency Works	650,000	-	549,000	1,199,000	-	1,199,000	943,771	943,771	255,229	-
1500403	Essequibo & West Demerara	1,103,336	-	333,800	1,437,136	-	1,437,136	1,428,136	1,428,136	9,000	-
1500404	West Coast Berbice	561,000	-	43,800	604,800	-	604,800	235,132	235,132	369,668	-
16001	<b>Air Transport Reform Program</b>	14,000	-	-	14,000	-	14,000	13,910	13,910	90	-
1600101	Administration	14,000	-	-	14,000	-	14,000	13,910	13,910	90	-
16002	<b>Hinterland / Coastal Airstrip</b>	3,000	-	20,000	23,000	-	23,000	22,990	22,990	10	-
1600200	Hinterland / Coastal Airstrip	3,000	-	20,000	23,000	-	23,000	22,990	22,990	10	-
16003	<b>Equipment - Civil Aviation</b>	22,000	-	-	22,000	-	22,000	10,224	10,224	11,776	-
1600300	Equipment - Civil Aviation	22,000	-	-	22,000	-	22,000	10,224	10,224	11,776	-
16004	<b>Stellings</b>	50,000	-	-	50,000	-	50,000	50,000	50,000	-	-
1600400	Stellings	50,000	-	-	50,000	-	50,000	50,000	50,000	-	-
16005	<b>Airport Security</b>	109,000	-	-	109,000	-	109,000	84,300	84,300	24,700	-
	Airport Security	109,000	-	-	109,000	-	109,000	84,300	84,300	24,700	-
16006	<b>Conveyor Belt</b>	25,000	-	-	25,000	16,856	41,856	41,856	41,856	-	-
1600600	Conveyor Belt	25,000	-	-	25,000	16,856	41,856	41,856	41,856	-	-



**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATIONS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
17010	Minor Works	6,000	-	-	6,000	-	6,000	5,894	5,894	106	-
1701000	Minor Works	6,000	-	-	6,000	-	6,000	5,894	5,894	106	-
25021	Office Equipment	1,577	-	-	1,577	-	1,577	1,576	1,576	1	-
2502100	Office Equipment	1,577	-	-	1,577	-	1,577	1,576	1,576	1	-
26010	Navigational Aids	25,000	-	-	25,000	-	25,000	25,000	25,000	-	-
2601000	Navigational Aids	25,000	-	-	25,000	-	25,000	25,000	25,000	-	-
26011	Electrification Programme	817,000	-	-	817,000	214,000	1,031,000	518,294	518,294	512,706	-
2601100	Electrification Programme	817,000	-	-	817,000	214,000	1,031,000	518,294	518,294	512,706	-
27001	Recondition / Construction of Ships	95,000	-	-	95,000	-	95,000	95,000	95,000	-	-
2700100	Recondition / Construction of Ships	95,000	-	-	95,000	-	95,000	95,000	95,000	-	-
27002	Recondition of Ferry Vessels	95,000	-	75,000	170,000	-	170,000	170,000	170,000	-	-
2700200	Recondition of Ferry Vessel	95,000	-	75,000	170,000	-	170,000	170,000	170,000	-	-

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,063,820	0	267,206	2,331,026	0	2,331,026	2,300,816	2,300,816	30,210	0
12059	Nursery, Primary & Secondary Schools	50,000	-	-	50,000	-	50,000	35,917	35,917	14,083	-
1205900	Nursery, Primary & Second Schools	50,000	-	-	50,000	-	50,000	35,917	35,917	14,083	-
12060	President's College	10,000	-	-	10,000	-	10,000	10,000	10,000	-	-
1206000	President's College	10,000	-	-	10,000	-	10,000	10,000	10,000	-	-
12061	Craft Production & Design	1,500	-	-	1,500	-	1,500	1,451	1,451	49	-
1206100	Craft Production & Design	1,500	-	-	1,500	-	1,500	1,451	1,451	49	-
12062	Building - National Library	8,000	-	-	8,000	-	8,000	6,785	6,785	1,215	-
1206200	Building - National Library	8,000	-	-	8,000	-	8,000	6,785	6,785	1,215	-
12063	Critchlow Labour College	3,000	-	-	3,000	-	3,000	2,300	2,300	700	-
1206300	Critchlow Labour College	3,000	-	-	3,000	-	3,000	2,300	2,300	700	-
12065	Teachers' Training Complex	4,000	-	-	4,000	-	4,000	3,947	3,947	53	-
1206500	Teachers Training Comp	4,000	-	-	4,000	-	4,000	3,947	3,947	53	-
12066	University of Guyana - Turkeyen	35,000	-	-	35,000	-	35,000	35,000	35,000	-	-
1206600	University of Guyana - Turkeyen	35,000	-	-	35,000	-	35,000	35,000	35,000	-	-
12067	University of Guyana - Berbice	28,000	-	-	28,000	-	28,000	28,000	28,000	-	-
1206700	University of Guyana - Berbice	28,000	-	-	28,000	-	28,000	28,000	28,000	-	-
12075	Basic Education Access & Mngt. Supp. Prog.	900,820	-	267,206	1,168,026	-	1,168,026	1,166,936	1,166,936	1,090	-
1207501	Admin. & Expenses	35,000	26,242	13,499	74,741	-	74,741	73,917	73,917	825	-
1207502	Civil Works	542,548	-176,743	134,134	499,939	-	499,939	499,728	499,728	211	-
1207503	Monitoring & Evaluation	15,000	9,572	2,970	27,542	-	27,542	27,542	27,542	-	-
1207504	Organ. & Human Resource Capacity	90,000	2,000	26,118	118,118	-	118,118	118,107	118,107	11	-
1207505	School Performance	207,036	144,072	90,485	441,593	-	441,593	441,577	441,577	16	-
1207506	Vehicle & Equipment	11,236	-5,143	-	6,093	-	6,093	6,065	6,065	28	-
12080	Adult Education Association	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
1208000	Adult Education Association	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
24033	Land Transport	5,000	-	-	5,000	-	5,000	4,900	4,900	100	-
2403300	Land Transport	5,000	-	-	5,000	-	5,000	4,900	4,900	100	-

**AGENCY 41 - MINISTRY OF EDUCATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
26030	New Amsterdam Technical Institution	10,000	-	-	10,000	-	10,000	3,287	3,287	6,713	-
2603000	N/A Technical Institute	10,000	-	-	10,000	-	10,000	3,287	3,287	6,713	-
26031	Other Equipment	4,500	-	-	4,500	-	4,500	4,500	4,500	-	-
2603100	Other Equipment	4,500	-	-	4,500	-	4,500	4,500	4,500	-	-
26032	G.T.I	16,000	-	-	16,000	-	16,000	15,123	15,123	877	-
2603200	G.T.I	16,000	-	-	16,000	-	16,000	15,123	15,123	877	-
26033	G.I.T.C	3,000	-	-	3,000	-	3,000	2,810	2,810	190	-
2603300	G.I.T.C.	3,000	-	-	3,000	-	3,000	2,810	2,810	190	-
26034	Carnegie School of Home Economics	3,100	-	-	3,100	-	3,100	3,026	3,026	74	-
2603400	Carnegie School of Home Economics	3,100	-	-	3,100	-	3,100	3,026	3,026	74	-
26035	School Furniture & Equipment	22,000	-	-	22,000	-	22,000	21,995	21,995	5	-
2603500	School Furniture & Equipment	22,000	-	-	22,000	-	22,000	21,995	21,995	5	-
26036	Resource Development Centre	9,000	-	-	9,000	-	9,000	8,562	8,562	438	-
2603600	Resource Development Centre	9,000	-	-	9,000	-	9,000	8,562	8,562	438	-
26039	Guyana Education Access Project	99,900	-	-	99,900	-	99,900	99,900	99,900	-	-
2603901	Civil Works	99,900	-	-	99,900	-	99,900	99,900	99,900	-	-
26043	Technical Vocation	40,000	-	-	40,000	-	40,000	35,379	35,379	4,621	-
2604300	Technical Vocation	40,000	-	-	40,000	-	40,000	35,379	35,379	4,621	-
45019	Linden Technical Institute	5,000	-	-	5,000	-	5,000	4,998	4,998	2	-
4501900	Linden Tech Institute	5,000	-	-	5,000	-	5,000	4,998	4,998	2	-
45022	EFA / FTI	800,000	-	-	800,000	-	800,000	800,000	800,000	-	-
4502200	EFA / FTI	800,000	-	-	800,000	-	800,000	800,000	800,000	-	-

MR. P. KANDHI  
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,468,310	0	915,989	2,384,299	168,834	2,553,133	2,250,202	2,250,202	302,931	0
12056	Building - Cultural Centre	10,000	-	9,424	19,424	-	19,424	19,419	19,419	4	-
1205600	Building - Cultural Centre	10,000	-	9,424	19,424	-	19,424	19,419	19,419	4	-
12057	Building - Central Ministry	1,600	-	-	1,600	-	1,600	1,600	1,600	-	-
1205700	Building- Central Ministry	1,600	-	-	1,600	-	1,600	1,600	1,600	-	-
12058	Umana Yana	3,000	-	-	3,000	-	3,000	451	451	2,549	-
1205800	Umana Yana	3,000	-	-	3,000	-	3,000	451	451	2,549	-
18001	Youth	1,450	-	-	1,450	-	1,450	1,450	1,450	-	-
1800100	Youth	1,450	-	-	1,450	-	1,450	1,450	1,450	-	-
19020	National Stadium	1,410,000	-	906,565	2,316,565	-	2,316,565	2,016,565	2,016,565	300,000	-
1902000	National Stadium	1,410,000	-	906,565	2,316,565	-	2,316,565	2,016,565	2,016,565	300,000	-
24026	National School of Dance	1,080	-	-	1,080	-	1,080	1,080	1,080	-	-
2402600	National School of Dance	1,080	-	-	1,080	-	1,080	1,080	1,080	-	-
24034	Land Transport	3,400	-	-	3,400	168,834	172,234	171,864	171,864	370	-
2403400	Land Transport	3,400	-	-	3,400	168,834	172,234	171,864	171,864	370	-
25058	Museum Development	3,500	-	-	3,500	-	3,500	3,500	3,500	-	-
2505800	Museum Development	3,500	-	-	3,500	-	3,500	3,500	3,500	-	-
25066	Office Equipment & Furniture	780	-	-	780	-	780	780	780	-	-
2506600	Office Equipment & Furniture	780	-	-	780	-	780	780	780	-	-
26026	Entrepreneurial Skills Training	16,000	-	-	16,000	-	16,000	15,999	15,999	1	-
2602600	Entrepreneurial Skills Training	16,000	-	-	16,000	-	16,000	15,999	15,999	1	-
44009	Burrowes School of Arts	1,500	-	-	1,500	-	1,500	1,499	1,499	1	-
4400900	Burrowes School of Art	1,500	-	-	1,500	-	1,500	1,499	1,499	1	-
45016	National Trust	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
4501600	National Trust	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
45017	National Archives	2,000	-	-	2,000	-	2,000	2,000	2,000	-	-
4501700	National Archives	2,000	-	-	2,000	-	2,000	2,000	2,000	-	-
45018	National Sports Commission	9,000	-	-	9,000	-	9,000	8,995	8,995	5	-
4501800	National Sports Commission	9,000	-	-	9,000	-	9,000	8,995	8,995	5	-

COL. K. BOOKER, MSM  
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,606,055	0	555,412	4,161,467	0	4,161,467	3,025,114	3,025,114	1,136,353	0
<b>19008</b>	<b>Low Income Settlement Programme</b>	1,058,000	-	-	1,058,000	-	1,058,000	795,927	795,927	262,073	-
1900801	Administration & Management	18,000	18,000	-	36,000	-	36,000	28,384	28,384	7,616	-
1900802	Civil Works	948,000	-82,000	-	866,000	-	866,000	626,151	626,151	239,849	-
1900803	Design & Supervision	32,000	37,313	-	69,313	-	69,313	60,401	60,401	8,912	-
1900804	Technical Assistance / H.R.D	60,000	26,687	-	86,687	-	86,687	80,992	80,992	5,695	-
<b>19009</b>	<b>Infrastructural Development &amp; Buildings</b>	360,000	-	-	360,000	-	360,000	251,195	251,195	108,805	-
1900900	Infrastructural Development & Buildings	360,000	-	-	360,000	-	360,000	251,195	251,195	108,805	-
<b>19010</b>	<b>Development of Housing Areas</b>	500,000	-	-	500,000	-	500,000	73,230	73,230	426,770	-
1901000	Development of Housing Areas	500,000	-	-	500,000	-	500,000	73,230	73,230	426,770	-
<b>24012</b>	<b>Land Transport</b>	2,700	-	-	2,700	-	2,700	2,700	2,700	-	-
2401200	Land Transport	2,700	-	-	2,700	-	2,700	2,700	2,700	-	-
<b>25070</b>	<b>Equipment</b>	1,155	-	-	1,155	-	1,155	1,154	1,154	1	-
2507000	Equipment	1,155	-	-	1,155	-	1,155	1,154	1,154	1	-
<b>28007</b>	<b>Water Supply Technical Assistance</b>	702,000	-	510,000	1,212,000	-	1,212,000	1,120,930	1,120,930	91,070	-
2800702	Billing System IT	50,000	260,000	-	310,000	-	310,000	294,778	294,778	15,222	-
2800705	Institutional Strengthening	2,000	-2,000	-	-	-	-	-	-	-	-
2800706	Major Water Systems	-	-220,000	510,000	290,000	-	290,000	228,117	228,117	61,883	-
2800707	Management Contract	400,000	-180,000	-	220,000	-	220,000	209,983	209,983	10,017	-
2800708	Minor Water Systems	200,000	175,000	-	375,000	-	375,000	373,737	373,737	1,263	-
	Consultancy	50,000	-33,000	-	17,000	-	17,000	14,314	14,314	2,686	-
<b>28009</b>	<b>Coastal Water Supply</b>	240,000	-	45,412	285,412	-	285,412	213,869	213,869	71,543	-
2800900	Coastal Water Supply	240,000	-	45,412	285,412	-	285,412	213,869	213,869	71,543	-
<b>28010</b>	<b>Linmine</b>	23,000	-	-	23,000	-	23,000	13,165	13,165	9,835	-
2801000	Linmine	23,000	-	-	23,000	-	23,000	13,165	13,165	9,835	-
<b>28011</b>	<b>G/town Remedial &amp; Sewerage Project Phase 2</b>	701,200	-	-	701,200	-	701,200	534,993	534,993	166,207	-
2801101	Administration & Engineering	110,000	-	-	110,000	-	110,000	35,809	35,809	74,191	-
2801102	Civil Works	591,200	-	-	591,200	-	591,200	499,184	499,184	92,016	-
<b>28012</b>	<b>Water Supply – Ministry of Housing &amp; Water</b>	18,000	-	-	18,000	-	18,000	17,951	17,951	49	-
	Water Supply – Ministry of Housing & Water	18,000	-	-	18,000	-	18,000	17,951	17,951	49	-

MS. C. MOORE  
HEAD OF BUDGET AGENCY

**AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		30,000	0	0	30,000	0	30,000	29,134	29,134	866	0
45002	G/town Public Hosp Corp	30,000	-	-	30,000	-	30,000	29,134	29,134	866	-
4500202	Equipment	10,000	-6,928	-	3,072	-	3,072	2,891	2,891	181	-
4500203	Equipment - Medical	20,000	6,928	-	26,928	-	26,928	26,243	26,243	685	-

MR. M. KHAN  
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,184,000	0	618,417	1,802,417	46,606	1,849,023	1,797,274	1,796,993	52,030	281
12017	Ministry of Health Building	25,000	-	496,030	521,030	46,606	567,636	567,636	567,355	281	281
1201700	Min of Health - Buildings	25,000	-	496,030	521,030	46,606	567,636	567,636	567,355	281	281
12076	New Amsterdam Hospital	10,000	-	-	10,000	-	10,000	5,809	5,809	4,191	-
1207600	New Amsterdam Hospital	10,000	-	-	10,000	-	10,000	5,809	5,809	4,191	-
12077	Doctors Quarters	16,000	-	-	16,000	-	16,000	2,310	2,310	13,690	-
	Doctors Quarters	16,000	-	-	16,000	-	16,000	2,310	2,310	13,690	-
24011	Land & Water Transport	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
2401100	Land & Water Transport	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
25018	Office Furniture & Equipment	3,000	-	-	3,000	-	3,000	2,737	2,737	263	-
2501800	Office Furniture & Equipment	3,000	-	-	3,000	-	3,000	2,737	2,737	263	-
25019	Equipment - Medical	15,000	-	-	15,000	-	15,000	14,754	14,754	246	-
2501900	Equipment - Medical	15,000	-	-	15,000	-	15,000	14,754	14,754	246	-
25020	Equipment	14,000	-	-	14,000	-	14,000	12,710	12,710	1,290	-
2502000	Equipment	14,000	-	-	14,000	-	14,000	12,710	12,710	1,290	-
25067	Furniture & Equipment - Staff Quarters	5,000	-	25,000	30,000	-	30,000	27,210	27,210	2,790	-
2506700	Furniture & Equipment - Staff Quarters	5,000	-	25,000	30,000	-	30,000	27,210	27,210	2,790	-
44002	HIS / AIDS	370,000	-	-	370,000	-	370,000	362,893	362,893	7,107	-
4400200	HIS / AIDS	370,000	-	-	370,000	-	370,000	362,893	362,893	7,107	-
44003	Nutrition Programme	265,000	-	-	265,000	-	265,000	245,211	245,211	19,789	-
4400300	Nutrition Programme	265,000	-	-	265,000	-	265,000	245,211	245,211	19,789	-
44012	Health Sector Programme	455,000	-	97,387	552,387	-	552,387	550,004	550,004	2,383	-
	Health Sector Programme	455,000	-	97,387	552,387	-	552,387	550,004	550,004	2,383	-

MR. H. ALI  
HEAD OF BUDGET AGENCY

**AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,245,600	0	385,429	1,631,029	0	1,631,029	1,531,820	1,531,820	99,209	0
<b>12068 Buildings</b>		6,000	-	-	6,000	-	6,000	5,439	5,439	561	-
1206800 Buildings		6,000	-	-	6,000	-	6,000	5,439	5,439	561	-
<b>19018 SIMAP - Phase 3</b>		1,229,600	-	380,429	1,610,029	-	1,610,029	1,511,776	1,511,776	98,253	-
1901801 Administration		136,000	-37,336	60,000	158,664	-	158,664	92,224	92,224	66,440	-
1901802 Building		-	-	-	-	-	-	-	-	-	-
1901803 Community Development		110,000	108,078	44,123	262,201	-	262,201	262,170	262,170	31	-
1901804 Consultancy		27,500	-20,293	-	7,207	-	7,207	4,707	4,707	2,500	-
1901805 Drainage & Irrigation		86,000	-	41,734	127,734	-	127,734	124,561	124,561	3,173	-
1901806 Equipment		1,200	-1,200	-	-	-	-	-	-	-	-
1901807 Health		11,000	-10,000	3,789	4,789	-	4,789	3,789	3,789	1,000	-
1901808 Other Infrastructure		11,500	-10,000	-	1,500	-	1,500	1,306	1,306	194	-
1901810 Roads		724,000	-47,568	202,286	878,719	-	878,719	859,296	859,296	19,423	-
1901811 Schools		110,400	-7,881	11,056	113,575	-	113,575	109,123	109,123	4,451	-
1901813 Water & Sanitation		12,000	26,200	17,440	55,640	-	55,640	54,599	54,599	1,042	-
<b>24028 Land Transport</b>		4,000	-	5,000	9,000	-	9,000	9,000	9,000	-	-
2402800 Land Transport		4,000	-	5,000	9,000	-	9,000	9,000	9,000	-	-
<b>25060 Office Equipment</b>		2,000	-	-	2,000	-	2,000	2,000	2,000	-	-
2506000 Office Equipment		2,000	-	-	2,000	-	2,000	2,000	2,000	-	-
<b>25061 Equipment</b>		4,000	-	-	4,000	-	4,000	3,606	3,606	394	-
2506100 Equipment		4,000	-	-	4,000	-	4,000	3,606	3,606	394	-

MR. T. THOMAS  
HEAD OF BUDGET AGENCY



**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		475,543	0	35,501	511,044	0	511,044	500,538	500,538	10,507	0
12006	<b>Buildings - Prisons</b>	26,000	-	7,914	33,914	-	33,914	33,745	33,745	169	-
1200600	Buildings - Prisons	26,000	-	7,914	33,914	-	33,914	33,745	33,745	169	-
12007	<b>Police Stations &amp; Buildings</b>	142,000	-	-	142,000	-	142,000	136,300	136,300	5,700	-
1200700	Police Station & Buildings	142,000	-	-	142,000	-	142,000	136,300	136,300	5,700	-
12008	<b>Fire Ambulance &amp; Stations</b>	26,000	-	-	26,000	-	26,000	24,283	24,283	1,717	-
1200800	Fire Ambulance & Stations	26,000	-	-	26,000	-	26,000	24,283	24,283	1,717	-
12009	<b>Buildings - Home Affairs</b>	2,800	-	-	2,800	-	2,800	2,800	2,800	-	-
1200900	Buildings - Home Affairs	2,800	-	-	2,800	-	2,800	2,800	2,800	-	-
17002	<b>General Registrar's Office</b>	2,043	-	-	2,043	-	2,043	1,964	1,964	79	-
1700200	General Registrar Office	2,043	-	-	2,043	-	2,043	1,964	1,964	79	-
24004	<b>Land &amp; Water Transport - Police</b>	90,000	-	-	90,000	-	90,000	89,770	89,770	230	-
2400400	Land & Water Transport - Police	90,000	-	-	90,000	-	90,000	89,770	89,770	230	-
24006	<b>Land &amp; Water Transport - Fire</b>	15,500	-	-	15,500	-	15,500	15,500	15,500	-	-
2400600	Land & Water Transport - Fire	15,500	-	-	15,500	-	15,500	15,500	15,500	-	-
24007	<b>Land &amp; Water Transport - Prisons</b>	5,400	-	-	5,400	-	5,400	5,396	5,396	4	-
2400700	Land & Water Transport - Prison	5,400	-	-	5,400	-	5,400	5,396	5,396	4	-
25012	<b>Equipment &amp; Furniture - Police</b>	17,000	-	7,164	24,164	-	24,164	23,880	23,880	284	-
2501200	Equipment & Furniture - Police	17,000	-	7,164	24,164	-	24,164	23,880	23,880	284	-
26001	<b>Equipment - Police</b>	105,000	-	-	105,000	-	105,000	104,121	104,121	879	-
2600100	Equipment - Police	105,000	-	-	105,000	-	105,000	104,121	104,121	879	-
26002	<b>Comm. Equipment - Fire</b>	3,000	-	-	3,000	-	3,000	2,959	2,959	41	-
2600200	Comm. Equipment - Fire	3,000	-	-	3,000	-	3,000	2,959	2,959	41	-
26003	<b>Tools &amp; Equipment - Fire</b>	20,000	-	3,000	23,000	-	23,000	22,996	22,996	4	-
2600300	Tools & Equipment - Fire	20,000	-	3,000	23,000	-	23,000	22,996	22,996	4	-
26004	<b>Other Equipment - Prisons</b>	5,000	-	3,474	8,474	-	8,474	8,433	8,433	41	-
2600400	Other Equipment - Prisons	5,000	-	3,474	8,474	-	8,474	8,433	8,433	41	-
26005	<b>Agriculture-Equipment - Prisons</b>	2,200	-	-	2,200	-	2,200	2,196	2,196	4	-
2600500	Agriculture Equipment - Prisons	2,200	-	-	2,200	-	2,200	2,196	2,196	4	-
26006	<b>Equipment (Home Affairs)</b>	1,000	-	3,000	4,000	-	4,000	2,761	2,761	1,239	-
2600600	Equipment (Home Affairs)	1,000	-	3,000	4,000	-	4,000	2,761	2,761	1,239	-
26007	<b>Office Equipment &amp; Furniture - Fire</b>	1,000	-	-	1,000	-	1,000	999	999	1	-
2600700	Office Equipment & Furniture-Fire	1,000	-	-	1,000	-	1,000	999	999	1	-

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
26008	Office Equipment & Furniture - Home Affairs	1,000	-	-	1,000	-	1,000	999	999	1	-
2600800	Office Equipment & Furniture- Home Affairs	1,000	-	-	1,000	-	1,000	999	999	1	-
26009	Police Complaints Authority	600	-	-	600	-	600	501	501	99	-
2600900	Police Complaints Authority	600	-	-	600	-	600	501	501	99	-
26042	Community Policing Group	10,000	-	10,950	20,950	-	20,950	20,934	20,934	16	-
260420	Community Policing Group	10,000	-	10,950	20,950	-	20,950	20,934	20,934	16	-

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		71,500	0	3,582	75,082	0	75,082	64,424	64,424	10,658	0
<b>12013 Buildings</b>		6,000	-	-	6,000	-	6,000	-	-	6,000	-
1201300	Buildings	6,000	-	-	6,000	-	6,000	-	-	6,000	-
<b>12014 Supreme / Magistrate Court</b>		34,000	-	3,582	37,582	-	37,582	37,582	37,582	-	-
1201400	Supreme / Magistrate Court	34,000	-	3,582	37,582	-	37,582	37,582	37,582	-	-
<b>12015 Buildings</b>		3,000	-	-	3,000	-	3,000	-	-	3,000	-
1201500	Buildings	3,000	-	-	3,000	-	3,000	-	-	3,000	-
<b>15003 Strengthening of the Registry</b>		17,000	-	-	17,000	-	17,000	15,343	15,343	1,657	-
1500300	Strengthening of Registry	17,000	-	-	17,000	-	17,000	15,343	15,343	1,657	-
<b>25014 Equipment</b>		5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
2501400	Equipment	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
<b>25015 Equipment</b>		3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
2501500	Equipment	3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
<b>25016 Furniture &amp; Equipment</b>		3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
2501600	Furniture & Equipment	3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
<b>25017 Equipment</b>		500	-	-	500	-	500	500	500	-	-
2501700	Equipment	500	-	-	500	-	500	500	500	-	-

MS. M. D. ALI  
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		171,500	0	0	171,500	0	171,500	157,521	157,344	14,156	177
12001	Guyana Defence Force	56,000	-	-	56,000	-	56,000	55,556	55,379	621	177
1200100	Guyana Defence Force	56,000	-	-	56,000	-	56,000	55,556	55,379	621	177
12003	Marine Development - GDF	35,000	-	-	35,000	-	35,000	27,767	27,767	7,233	-
1200300	Marine Development - GDF	35,000	-	-	35,000	-	35,000	27,767	27,767	7,233	-
28001	Pure Water Supply - GDF	6,000	-	-	6,000	-	6,000	5,988	5,988	12	-
2800100	Pure Water Supply - GDF	6,000	-	-	6,000	-	6,000	5,988	5,988	12	-
28002	Agricultural Development - GDF	7,000	-	-	7,000	-	7,000	6,997	6,997	3	-
2800200	Agricultural Development - GDF	7,000	-	-	7,000	-	7,000	6,997	6,997	3	-
34005	Infrastructure - GDF	16,000	-	-	16,000	-	16,000	9,713	9,713	6,287	-
3400500	Infrastructure - GDF	16,000	-	-	16,000	-	16,000	9,713	9,713	6,287	-
51002	Equipment - GDF	51,500	-	-	51,500	-	51,500	51,500	51,500	-	-
5100200	Equipment - GDF	51,500	-	-	51,500	-	51,500	51,500	51,500	-	-

LT. COL. M. PHILLIPS  
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,807	0	8,000	9,807	0	9,807	9,756	9,756	51	0
25007	Director of Public Prosecution	1,807	-	8,000	9,807	-	9,807	9,756	9,756	51	-
2500700	Director of Public Prosecution	1,807	-	8,000	9,807	-	9,807	9,756	9,756	51	-

MS. S. ALI - HACK  
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		800	0	0	800	0	800	800	800	0	0
25006	Office of the Ombudsman	800	-	-	800	-	800	800	800	-	-
2500600	Office of the Ombudsman	800	-	-	800	-	800	800	800	-	-

MS. O. GOBERDHAN  
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,000	0	0	2,000	0	2,000	1,794	1,794	206	0
25009	Public Service Appellate Tribunal	2,000	-	-	2,000	-	2,000	1,794	1,794	206	-
2500900	Public Service Appellate Tribunal	2,000	-	-	2,000	-	2,000	1,794	1,794	206	-

MR. T. KING  
HEAD OF BUDGET AGENCY

**AGENCY 59 - ETHNIC RELATIONS COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,922	0	0	1,922	0	1,922	1,269	1,269	653	0
25065	Ethnic Relations Commission	1,922	-	-	1,922	-	1,922	1,269	1,269	653	-
	Ethnic Relations Commission	1,922	-	-	1,922	-	1,922	1,269	1,269	653	-

MS. C. KING  
HEAD OF BUDGET AGENCY



**AGENCY - 71 REGION 1: BARIMA/WAINI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		120,840	0	0	120,840	0	120,840	120,840	120,840	0	0
<b>11002</b>	<b>Bridges</b>	7,200	-	-	7,200	-	7,200	7,200	7,200	-	-
1100200	Bridges	7,200	-	-	7,200	-	7,200	7,200	7,200	-	-
<b>12024</b>	<b>Buildings - Health</b>	24,500	-	-	24,500	-	24,500	24,500	24,500	-	-
1202400	Buildings - Health	24,500	-	-	24,500	-	24,500	24,500	24,500	-	-
<b>12026</b>	<b>Buildings - Education</b>	34,000	-	-	34,000	-	34,000	34,000	34,000	-	-
1202600	Buildings - Education	34,000	-	-	34,000	-	34,000	34,000	34,000	-	-
<b>14004</b>	<b>Roads</b>	22,620	-	-	22,620	-	22,620	22,620	22,620	-	-
1400400	Roads	22,620	-	-	22,620	-	22,620	22,620	22,620	-	-
<b>19011</b>	<b>Agricultural Development</b>	3,800	-	-	3,800	-	3,800	3,800	3,800	-	-
1901100	Agricultural Development	3,800	-	-	3,800	-	3,800	3,800	3,800	-	-
<b>24015</b>	<b>Land &amp; Water Transport</b>	4,580	-	-	4,580	-	4,580	4,580	4,580	-	-
2401500	Land & Water Transport	4,580	-	-	4,580	-	4,580	4,580	4,580	-	-
<b>25025</b>	<b>Furniture &amp; Equipment - Administration</b>	1,000	-	-	1,000	-	1,000	1,000	1,000	-	-
2502500	Furniture & Equipment - Administration	1,000	-	-	1,000	-	1,000	1,000	1,000	-	-
<b>25026</b>	<b>Furniture &amp; Equipment - Education</b>	3,300	-	-	3,300	-	3,300	3,300	3,300	-	-
2502600	Furniture & Equipment - Education	3,300	-	-	3,300	-	3,300	3,300	3,300	-	-
<b>25027</b>	<b>Furniture - Staff Quarters</b>	440	-	-	440	-	440	440	440	-	-
2502700	Furniture - Staff Quarters	440	-	-	440	-	440	440	440	-	-
<b>25028</b>	<b>Furniture &amp; Equipment - Health</b>	3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
2502800	Furniture & Equipment - Health	3,000	-	-	3,000	-	3,000	3,000	3,000	-	-
<b>26014</b>	<b>Power Supply</b>	8,900	-	-	8,900	-	8,900	8,900	8,900	-	-
2601400	Power Supply	8,900	-	-	8,900	-	8,900	8,900	8,900	-	-
<b>26044</b>	<b>Other Equipment</b>	7,500	-	-	7,500	-	7,500	7,500	7,500	-	-
2604400	Other Equipment	7,500	-	-	7,500	-	7,500	7,500	7,500	-	-

MS. M. WILLIAMS  
HEAD OF BUDGET AGENCY

**AGENCY 72 – REGION 2: POMEROON/SUPENAAM  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		212,440	0	0	212,440	0	212,440	208,831	208,831	3,609	0
11003	Bridges	7,000	-	-	7,000	-	7,000	6,839	6,839	161	-
1100300	Bridges	7,000	-	-	7,000	-	7,000	6,839	6,839	161	-
12027	Buildings- Health	17,947	-	-	17,947	-	17,947	17,184	17,184	763	-
1202700	Buildings - Health	17,947	-	-	17,947	-	17,947	17,184	17,184	763	-
12028	Buildings - Education	13,000	-	-	13,000	-	13,000	11,521	11,521	1,479	-
1202800	Buildings - Education	13,000	-	-	13,000	-	13,000	11,521	11,521	1,479	-
13007	Miscellaneous Drainage & Irrigation Works	87,885	-	-	87,885	-	87,885	87,545	87,545	340	-
1300700	Miscellaneous D & I Works	87,885	-	-	87,885	-	87,885	87,545	87,545	340	-
14005	Roads	39,742	-	-	39,742	-	39,742	39,734	39,734	9	-
1400500	Roads	39,742	-	-	39,742	-	39,742	39,734	39,734	9	-
19012	Land Development	13,500	-	-	13,500	-	13,500	13,497	13,497	3	-
1901200	Land Development	13,500	-	-	13,500	-	13,500	13,497	13,497	3	-
24016	Land & Water Transport	5,680	-	-	5,680	-	5,680	5,670	5,670	10	-
2401600	Land & Water Transport	5,680	-	-	5,680	-	5,680	5,670	5,670	10	-
25029	Furniture & Equipment - Education	3,300	-	-	3,300	-	3,300	3,030	3,030	271	-
2502900	Furniture & Equipment - Education	3,300	-	-	3,300	-	3,300	3,030	3,030	271	-
25030	Furniture & Equipment - Administration	1,480	-	-	1,480	-	1,480	1,473	1,473	7	-
2503000	Furniture & Equipment - Administration	1,480	-	-	1,480	-	1,480	1,473	1,473	7	-
26016	Furniture & Equipment - Health	9,406	-	-	9,406	-	9,406	9,401	9,401	5	-
2601600	Furniture & Equip - Health	9,406	-	-	9,406	-	9,406	9,401	9,401	5	-
44008	Other Equipment	13,500	-	-	13,500	-	13,500	12,938	12,938	562	-
4400800	Other Equipment	13,500	-	-	13,500	-	13,500	12,938	12,938	562	-

MR. S. MUSESAL  
HEAD OF BUDGET AGENCY

**AGENCY 73 – REGION 3: ESSEQUIBO ISLAND/WEST DEMERARA  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		167,520	0	0	167,520	0	167,520	139,040	138,504	29,016	537
<b>11004</b>	<b>Bridges</b>	10,500	-	-	10,500	-	10,500	10,088	10,088	412	-
1100400	Bridges	10,500	-	-	10,500	-	10,500	10,088	10,088	412	-
<b>12030</b>	<b>Buildings - Education</b>	28,000	-	-	28,000	-	28,000	20,255	20,255	7,745	-
1203000	Buildings - Education	28,000	-	-	28,000	-	28,000	20,255	20,255	7,745	-
<b>12031</b>	<b>Buildings - Health</b>	14,000	-	-	14,000	-	14,000	4,990	4,990	9,010	-
1203100	Buildings - Health	14,000	-	-	14,000	-	14,000	4,990	4,990	9,010	-
<b>13008</b>	<b>Agricultural Development - Drainage &amp; Irrigation</b>	32,000	-	-	32,000	-	32,000	26,455	26,455	5,545	-
1300800	Agricultural Development – D & I	32,000	-	-	32,000	-	32,000	26,455	26,455	5,545	-
<b>14006</b>	<b>Roads</b>	44,000	-	-	44,000	-	44,000	41,453	41,453	2,547	-
1400600	Roads	44,000	-	-	44,000	-	44,000	41,453	41,453	2,547	-
<b>19013</b>	<b>Land Development</b>	23,000	-	-	23,000	-	23,000	21,641	21,104	1,896	537
1901300	Land Development	23,000	-	-	23,000	-	23,000	21,641	21,104	1,896	537
<b>24017</b>	<b>Land &amp; Water Transport</b>	9,000	-	-	9,000	-	9,000	7,570	7,570	1,430	-
2401700	Land & Water Transport	9,000	-	-	9,000	-	9,000	7,570	7,570	1,430	-
<b>25031</b>	<b>Equipment - Health</b>	2,520	-	-	2,520	-	2,520	2,096	2,096	424	-
2503100	Equipment - Health	2,520	-	-	2,520	-	2,520	2,096	2,096	424	-
<b>25032</b>	<b>Furniture &amp; Equipment - Administration</b>	500	-	-	500	-	500	494	494	6	-
2503200	Furniture & Equip - Administration	500	-	-	500	-	500	494	494	6	-
<b>25033</b>	<b>Furniture &amp; Equipment - Education</b>	4,000	-	-	4,000	-	4,000	3,999	3,999	1	-
2503300	Furniture & Equipment - Education	4,000	-	-	4,000	-	4,000	3,999	3,999	1	-

MR. N. RAMKISSOON  
HEAD OF BUDGET AGENCY

**AGENCY 74 – REGION 4: DEMERARA/MAHAICA  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		105,900	0	0	105,900	0	105,900	90,364	90,364	15,536	0
11005	Bridges	11,000	-	-	11,000	-	11,000	11,000	11,000	-	-
1100500	Bridges	11,000	-	-	11,000	-	11,000	11,000	11,000	-	-
12033	Buildings - Education	25,000	-	-	25,000	-	25,000	23,837	23,837	1,163	-
1203300	Buildings - Education	25,000	-	-	25,000	-	25,000	23,837	23,837	1,163	-
12035	Buildings- Health	12,000	-	-	12,000	-	12,000	3,576	3,576	8,424	-
1203500	Buildings - Health	12,000	-	-	12,000	-	12,000	3,576	3,576	8,424	-
14007	Roads	25,000	-	-	25,000	-	25,000	20,125	20,125	4,875	-
1400700	Roads	25,000	-	-	25,000	-	25,000	20,125	20,125	4,875	-
17012	Agricultural Development	22,300	-	-	22,300	-	22,300	22,300	22,300	-	-
1701200	Agricultural Development	22,300	-	-	22,300	-	22,300	22,300	22,300	-	-
25034	Furniture & Equipment - Education	6,000	-	-	6,000	-	6,000	5,579	5,579	421	-
2503400	Furniture & Equipment - Education	6,000	-	-	6,000	-	6,000	5,579	5,579	421	-
25037	Furniture & Equipment - Health	3,000	-	-	3,000	-	3,000	2,350	2,350	650	-
2503700	Furniture & Equipment - Health	3,000	-	-	3,000	-	3,000	2,350	2,350	650	-
25068	Furniture & Equipment - Administration	1,100	-	-	1,100	-	1,100	1,097	1,097	3	-
2506800	Furniture & Equipment - Administration	1,100	-	-	1,100	-	1,100	1,097	1,097	3	-
25069	Equipment - Health	500	-	-	500	-	500	499	499	1	-
2506900	Equipment - Health	500	-	-	500	-	500	499	499	1	-

MR. M. DEEN  
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA/BERBICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		165,028	0	0	165,028	0	165,028	146,489	146,489	18,539	0
<b>11006</b>	<b>Bridges</b>	18,000	-	-	18,000	-	18,000	-	-	18,000	-
1100600	Bridges	18,000	-	-	18,000	-	18,000	-	-	18,000	-
<b>12036</b>	<b>Buildings - Education</b>	26,000	-	-	26,000	-	26,000	25,999	25,999	1	-
1203600	Buildings - Education	26,000	-	-	26,000	-	26,000	25,999	25,999	1	-
<b>12037</b>	<b>Buildings - Health</b>	18,000	-	-	18,000	-	18,000	17,986	17,986	14	-
1203700	Buildings - Health	18,000	-	-	18,000	-	18,000	17,986	17,986	14	-
<b>13009</b>	<b>Drainage &amp; Irrigation</b>	37,000	-	-	37,000	-	37,000	36,854	36,854	146	-
1300900	Drainage & Irrigation	37,000	-	-	37,000	-	37,000	36,854	36,854	146	-
<b>14008</b>	<b>Roads</b>	39,000	-	-	39,000	-	39,000	38,668	38,668	332	-
1400800	Roads	39,000	-	-	39,000	-	39,000	38,668	38,668	332	-
<b>17013</b>	<b>Land Development</b>	11,500	-	-	11,500	-	11,500	11,500	11,500	-	-
1701300	Land Development	11,500	-	-	11,500	-	11,500	11,500	11,500	-	-
<b>24019</b>	<b>Land &amp; Water Transport</b>	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
2401900	Land & Water Transport	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
<b>25038</b>	<b>Furniture - Education</b>	4,500	-	-	4,500	-	4,500	4,500	4,500	-	-
2503800	Furniture - Education	4,500	-	-	4,500	-	4,500	4,500	4,500	-	-
<b>25039</b>	<b>Office Furniture &amp; Equipment</b>	875	-	-	875	-	875	875	875	-	-
2503900	Office Furniture & Equipment	875	-	-	875	-	875	875	875	-	-
<b>25040</b>	<b>Furniture &amp; Equipment - Health</b>	4,153	-	-	4,153	-	4,153	4,107	4,107	46	-
2504000	Furniture & Equipment - Health	4,153	-	-	4,153	-	4,153	4,107	4,107	46	-

MR. L. FORDE  
HEAD OF BUDGET AGENCY

**AGENCY 76 – REGION 6: EAST BERBICE/CORENTYNE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		223,100	0	0	223,100	0	223,100	209,311	209,311	13,789	0
<b>11007</b>	<b>Bridges</b>	13,500	-	-	13,500	-	13,500	13,499	13,499	1	-
1100700	Bridges	13,500	-	-	13,500	-	13,500	13,499	13,499	1	-
<b>12039</b>	<b>Buildings - Education</b>	30,500	-	-	30,500	-	30,500	30,416	30,416	84	-
1203900	Buildings - Education	30,500	-	-	30,500	-	30,500	30,416	30,416	84	-
<b>12040</b>	<b>Buildings - Health</b>	15,000	-	-	15,000	-	15,000	5,891	5,891	9,109	-
1204000	Buildings - Health	15,000	-	-	15,000	-	15,000	5,891	5,891	9,109	-
<b>12081</b>	<b>Buildings - Administration</b>	3,000	-	-	3,000	-	3,000	2,763	2,763	237	-
1208100	Buildings - Administration	3,000	-	-	3,000	-	3,000	2,763	2,763	237	-
<b>13010</b>	<b>Drainage &amp; Irrigation</b>	75,000	-	-	75,000	-	75,000	74,821	74,821	179	-
1301000	Drainage & Irrigation	75,000	-	-	75,000	-	75,000	74,821	74,821	179	-
<b>14010</b>	<b>Roads</b>	45,100	-	-	45,100	-	45,100	45,100	45,100	-	-
1401000	Roads	45,100	-	-	45,100	-	45,100	45,100	45,100	-	-
<b>19014</b>	<b>Land Development</b>	18,000	-	-	18,000	-	18,000	15,136	15,136	2,864	-
1901400	Land Development	18,000	-	-	18,000	-	18,000	15,136	15,136	2,864	-
<b>24020</b>	<b>Land Transport</b>	8,500	-	-	8,500	-	8,500	7,442	7,442	1,058	-
2402000	Land Transport	8,500	-	-	8,500	-	8,500	7,442	7,442	1,058	-
<b>25041</b>	<b>Furniture &amp; Equipment - Education</b>	5,500	-	-	5,500	-	5,500	5,489	5,489	11	-
2504100	Furniture & Equipment - Education	5,500	-	-	5,500	-	5,500	5,489	5,489	11	-
<b>25042</b>	<b>Furniture &amp; Equipment - Administration</b>	1,000	-	-	1,000	-	1,000	999	999	1	-
2504200	Furniture & Equipment - Administration	1,000	-	-	1,000	-	1,000	999	999	1	-
<b>25043</b>	<b>Furniture &amp; Equipment - Health</b>	8,000	-	-	8,000	-	8,000	7,756	7,756	244	-
2504300	Furniture & Equipment - Health	8,000	-	-	8,000	-	8,000	7,756	7,756	244	-

MR. D. KISSOON  
HEAD OF BUDGET AGENCY

**AGENCY 77 – REGION 7: CUYUNI/ MAZARUNI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		77,272	0	0	77,272	0	77,272	77,144	77,144	128	0
<b>12041</b>	<b>Buildings - Education</b>	22,000	-	-	22,000	-	22,000	21,997	21,997	3	-
1204100	Buildings - Education	22,000	-	-	22,000	-	22,000	21,997	21,997	3	-
<b>12042</b>	<b>Buildings - Health</b>	9,000	-	-	9,000	-	9,000	8,999	8,999	1	-
1204200	Buildings - Health	9,000	-	-	9,000	-	9,000	8,999	8,999	1	-
<b>14011</b>	<b>Roads</b>	9,773	-	-	9,773	-	9,773	9,773	9,773	-	-
1401100	Roads	9,773	-	-	9,773	-	9,773	9,773	9,773	-	-
<b>14021</b>	<b>Bridges</b>	2,500	-	-	2,500	-	2,500	2,490	2,490	10	-
1402100	Bridges	2,500	-	-	2,500	-	2,500	2,490	2,490	10	-
<b>15009</b>	<b>Sea &amp; River Defense</b>	7,000	-	-	7,000	-	7,000	6,999	6,999	1	-
1500900	Sea and River Defence	7,000	-	-	7,000	-	7,000	6,999	6,999	1	-
<b>24021</b>	<b>Land &amp; Water Transport</b>	6,800	-	-	6,800	-	6,800	6,699	6,699	101	-
2402100	Land & Water Transport	6,800	-	-	6,800	-	6,800	6,699	6,699	101	-
<b>25044</b>	<b>Furniture &amp; Equipment - Education</b>	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
2504400	Furniture & Equipment - Education	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
<b>26018</b>	<b>Furniture &amp; Equipment - Health</b>	5,799	-	-	5,799	-	5,799	5,798	5,798	1	-
2601800	Furniture & Equipment - Health	5,799	-	-	5,799	-	5,799	5,798	5,798	1	-
<b>26019</b>	<b>Furniture &amp; Equipment - Administration</b>	500	-	-	500	-	500	499	499	1	-
2601900	Furniture & Equipment - Administration	500	-	-	500	-	500	499	499	1	-
<b>26020</b>	<b>Power Extension</b>	2,400	-	-	2,400	-	2,400	2,390	2,390	10	-
2602000	Power Extension	2,400	-	-	2,400	-	2,400	2,390	2,390	10	-
<b>28006</b>	<b>Water Supply</b>	5,500	-	-	5,500	-	5,500	5,499	5,499	1	-
2800600	Water Supply	5,500	-	-	5,500	-	5,500	5,499	5,499	1	-

MR. G. V. MISIR  
HEAD OF BUDGET AGENCY

**AGENCY 78 – REGION 8: POTARO/SIPARUNI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		86,500	0	0	86,500	0	86,500	86,500	86,500	0	0
<b>11008</b>	<b>Bridges</b>	18,500	-	-	18,500	-	18,500	18,500	18,500	-	-
1100800	Bridges	18,500	-	-	18,500	-	18,500	18,500	18,500	-	-
<b>12044</b>	<b>Buildings - Education</b>	23,500	-	-	23,500	-	23,500	23,500	23,500	-	-
1204400	Buildings - Education	23,500	-	-	23,500	-	23,500	23,500	23,500	-	-
<b>12046</b>	<b>Buildings - Health</b>	13,000	-	-	13,000	-	13,000	13,000	13,000	-	-
1204600	Buildings - Health	13,000	-	-	13,000	-	13,000	13,000	13,000	-	-
<b>14012</b>	<b>Roads</b>	14,000	-	-	14,000	-	14,000	14,000	14,000	-	-
1401200	Roads	14,000	-	-	14,000	-	14,000	14,000	14,000	-	-
<b>24022</b>	<b>Land &amp; Water Transport</b>	5,500	-	-	5,500	-	5,500	5,500	5,500	-	-
2402200	Land & Water Transport	5,500	-	-	5,500	-	5,500	5,500	5,500	-	-
<b>25045</b>	<b>Furniture &amp; Equipment - Education</b>	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
2504500	Furniture & Equipment - Education	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
<b>25047</b>	<b>Furniture &amp; Equipment - Administration</b>	2,000	-	-	2,000	-	2,000	2,000	2,000	-	-
2504700	Furniture & Equip - Administration	2,000	-	-	2,000	-	2,000	2,000	2,000	-	-
<b>25048</b>	<b>Furniture &amp; Equipment - Health</b>	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
2504800	Furniture & Equipment - Health	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-

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 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		162,254	0	9,600	171,854	0	171,854	171,854	171,854	0	0
<b>11009</b>	<b>Bridges</b>	17,347	-	-	17,347	-	17,347	17,347	17,347	-	-
1100900	Bridges	17,347	-	-	17,347	-	17,347	17,347	17,347	-	-
<b>12047</b>	<b>Buildings - Education</b>	58,082	-	9,600	67,682	-	67,682	67,682	67,682	-	-
1204700	Buildings - Education	58,082	-	9,600	67,682	-	67,682	67,682	67,682	-	-
<b>12048</b>	<b>Buildings - Health</b>	11,000	-	-	11,000	-	11,000	11,000	11,000	-	-
1204800	Buildings - Health	11,000	-	-	11,000	-	11,000	11,000	11,000	-	-
<b>12049</b>	<b>Buildings - Administration</b>	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
1204900	Buildings - Administration	5,000	-	-	5,000	-	5,000	5,000	5,000	-	-
<b>12050</b>	<b>Buildings - Agriculture</b>	745	-	-	745	-	745	745	745	-	-
1205000	Buildings - Agriculture	745	-	-	745	-	745	745	745	-	-
<b>14013</b>	<b>Roads</b>	23,000	-	-	23,000	-	23,000	23,000	23,000	-	-
1401300	Roads	23,000	-	-	23,000	-	23,000	23,000	23,000	-	-
<b>17014</b>	<b>Agricultural Development</b>	4,300	-	-	4,300	-	4,300	4,300	4,300	-	-
1701400	Agricultural Development	4,300	-	-	4,300	-	4,300	4,300	4,300	-	-
<b>24023</b>	<b>Land Transport</b>	9,400	-	-	9,400	-	9,400	9,400	9,400	-	-
2402300	Land Transport	9,400	-	-	9,400	-	9,400	9,400	9,400	-	-
<b>24024</b>	<b>Water Transport</b>	2,580	-	-	2,580	-	2,580	2,580	2,580	-	-
2402400	Water Transport	2,580	-	-	2,580	-	2,580	2,580	2,580	-	-
<b>25049</b>	<b>Furniture - Staff Quarters</b>	5,500	-	-	5,500	-	5,500	5,500	5,500	-	-
2504900	Furniture - Staff Quarters	5,500	-	-	5,500	-	5,500	5,500	5,500	-	-
<b>25051</b>	<b>Furniture &amp; Equipment - Administration</b>	1,300	-	-	1,300	-	1,300	1,300	1,300	-	-
2505100	Furniture & Equipment - Administration	1,300	-	-	1,300	-	1,300	1,300	1,300	-	-
<b>25052</b>	<b>Furniture &amp; Equipment - Education</b>	4,000	-	-	4,000	-	4,000	4,000	4,000	-	-
2505200	Furniture & Equipment - Education	4,000	-	-	4,000	-	4,000	4,000	4,000	-	-
<b>25053</b>	<b>Furniture &amp; Equipment - Health</b>	4,000	-	-	4,000	-	4,000	4,000	4,000	-	-
2505300	Furniture & Equipment - Health	4,000	-	-	4,000	-	4,000	4,000	4,000	-	-
<b>26022</b>	<b>Power Extension</b>	8,000	-	-	8,000	-	8,000	8,000	8,000	-	-
2602200	Power Extension	8,000	-	-	8,000	-	8,000	8,000	8,000	-	-
<b>28004</b>	<b>Water Supply</b>	8,000	-	-	8,000	-	8,000	8,000	8,000	-	-
2800400	Water Supply	8,000	-	-	8,000	-	8,000	8,000	8,000	-	-

MR. D. KISSOON  
HEAD OF BUDGET AGENCY

**AGENCY 80 – REGION 10: UPPER DEMERARA/UPPER BERBICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		128,815	0	0	128,815	0	128,815	128,719	128,719	96	0
<b>11010</b>	<b>Bridges</b>	14,000	-	-	14,000	-	14,000	14,000	14,000	-	-
1101000	Bridges	14,000	-	-	14,000	-	14,000	14,000	14,000	-	-
<b>12051</b>	<b>Buildings - Administration</b>	136	-	-	136	-	136	136	136	-	-
1205100	Buildings - Administration	136	-	-	136	-	136	136	136	-	-
<b>12052</b>	<b>Buildings - Education</b>	41,000	-	-	41,000	-	41,000	41,000	41,000	-	-
1205200	Buildings - Education	41,000	-	-	41,000	-	41,000	41,000	41,000	-	-
<b>12053</b>	<b>Buildings - Health</b>	697	-	-	697	-	697	697	697	-	-
1205300	Buildings - Health	697	-	-	697	-	697	697	697	-	-
<b>14014</b>	<b>Roads</b>	27,000	-	-	27,000	-	27,000	27,000	27,000	-	-
1401400	Roads	27,000	-	-	27,000	-	27,000	27,000	27,000	-	-
<b>19017</b>	<b>Infrastructure Development</b>	9,182	-	-	9,182	-	9,182	9,182	9,182	-	-
1901700	Infrastructure Development	9,182	-	-	9,182	-	9,182	9,182	9,182	-	-
<b>19022</b>	<b>Agriculture Development</b>	16,000	-	-	16,000	-	16,000	15,955	15,955	45	-
1902200	Agriculture Development	16,000	-	-	16,000	-	16,000	15,955	15,955	45	-
<b>24035</b>	<b>Land &amp; Water Transport</b>	4,000	-	-	4,000	-	4,000	3,950	3,950	50	-
2403500	Land & Water Transport	4,000	-	-	4,000	-	4,000	3,950	3,950	50	-
<b>25054</b>	<b>Furniture &amp; Equipment - Education</b>	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
2505400	Furniture & Equipment - Education	6,000	-	-	6,000	-	6,000	6,000	6,000	-	-
<b>25055</b>	<b>Equipment - Administration</b>	1,500	-	-	1,500	-	1,500	1,500	1,500	-	-
2505500	Equipment - Administration	1,500	-	-	1,500	-	1,500	1,500	1,500	-	-
<b>25056</b>	<b>Furniture &amp; Equipment - Health</b>	7,500	-	-	7,500	-	7,500	7,500	7,500	-	-
2505600	Furniture & Equipment - Health	7,500	-	-	7,500	-	7,500	7,500	7,500	-	-
<b>26025</b>	<b>Power Supply</b>	1,800	-	-	1,800	-	1,800	1,800	1,800	-	-
2602500	Power Supply	1,800	-	-	1,800	-	1,800	1,800	1,800	-	-

MR. H. RODNEY  
HEAD OF BUDGET AGENCY

**AUDIT OFFICE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
530		Fees and Fines	\$'000	\$'000	\$'000	\$'000	\$'000
	5325	Auditor General - Audit Fees	3,755	2,075	2,075	(1,680)	3,066
			<b>3,755</b>	<b>2,075</b>	<b>2,075</b>	<b>(1,680)</b>	<b>3,066</b>

MS. D. ELLIS  
HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5324	Parliament - Sale of Official Publications	1,250	1,873	1,873	623	1,921
			<b>1,250</b>	<b>1,873</b>	<b>1,873</b>	<b>623</b>	<b>1,921</b>

MS. L. COONJAH  
HEAD OF BUDGET AGENCY

**SUPREME COURT  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	<b>\$'000</b>
530		Fees and Fines					
	5326	Supreme Court - Fees, Fines and Seizures	66,541	79,554	79,554	13,013	<b>71,111</b>
	5327	Supreme Court - State Costs Recovered	1,884	3,664	3,664	1,780	<b>1,388</b>
			<b>68,425</b>	<b>83,218</b>	<b>83,218</b>	<b>14,793</b>	<b>72,499</b>

MS. S. RAMLALL  
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006		2005		
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5328	Attorney General - Sale of Law Books	250	485	485	235	223
			<b>250</b>	<b>485</b>	<b>485</b>	<b>235</b>	<b>223</b>

MS. M. D. ALI  
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5329	Official Receiver - Public Trustee	1,500	786	786	(714)	1,743
			<b>1,500</b>	<b>786</b>	<b>786</b>	<b>(714)</b>	<b>1,743</b>

MS. M. D. ALI  
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5213	Incorporation of Companies	300	22	23	(277)	0
	5214	Powers of Attorney	5,775	1,003	1,285	(4,490)	1,240
	5216	Deed Poll	1,460	585	1,116	(344)	776
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	180,000	182,602	245,442	65,442	206,865
530		Fees and Fines					
	5330	Deeds Registry - Affidavit Fees	0	196	2,197	2,197	36,665
	5331	Deeds Registry - Land Registration	0	58	65	65	739
	5332	Deeds Registry - Other	117,000	122,138	161,994	44,994	132,609
			<b>304,535</b>	<b>306,604</b>	<b>412,122</b>	<b>107,587</b>	<b>378,894</b>

MS. M. D. ALI  
HEAD OF BUDGET AGENCY



**MINISTRY OF FOREIGN AFFAIRS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5333	Foreign Affairs - Consular Services	6,500	1,202	1,202	(5,298)	950
	5334	Foreign Affairs - Citizen Registration	375	0	0	(375)	0
	5335	Foreign Affairs - Registration of Births	275	0	0	(275)	0
	5336	Foreign Affairs - Other	2,000	0	0	(2,000)	0
	5337	Foreign Affairs - Affidavit Fees	11,000	0	0	(11,000)	0
			<b>20,150</b>	<b>1,202</b>	<b>1,202</b>	<b>(18,948)</b>	<b>950</b>

MS. E. HARPER  
HEAD OF BUDGET AGENCY

**MINISTRY OF HOME AFFAIRS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
520	Stamp Duties		\$'000	\$'000	\$'000	\$'000	\$'000
	5211	Marriage Licenses	3,890	2,088	2,088	(1,802)	1,974
530	Fee and Fines						
	5338	Home Affairs - Police	205,888	54,295	54,295	(151,593)	44,842
	5339	Home Affairs - Prisons	0	0	0	0	3
	5340	Home Affairs - Fire Protection	200	264	264	64	890
	5341	Home Affairs - Citizen Registration Fees	70	83	83	13	39
	5342	Home Affairs - Registration of Births	6,500	6,195	6,195	(305)	4,716
	5343	Home Affairs - Registration of Premises	70	42	42	(28)	46
560	Miscellaneous						
	5614	Prisons	300	677	677	377	3,997
			<b>216,918</b>	<b>63,644</b>	<b>63,644</b>	<b>(153,274)</b>	<b>56,507</b>

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 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5344	Ministry of Culture Youth and Sports - YES Training	176	29	29	0	117
			<b>176</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>117</b>

COL. K. BOOKER, MSM  
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5311	Agriculture - Fishing Licences	19,500	14,249	14,249	(5,251)	16,745
	5312	Agriculture - Other Agriculture	0	4	4	4	1,517
	5461	Fees	100	50	50	(50)	0
			<b>19,600</b>	<b>14,303</b>	<b>14,303</b>	<b>(5,297)</b>	<b>18,262</b>

DR. D. PERMAUL  
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5318	Health - Pharmacy and Poison Boards	1,700	2,756	2,756	1,056	1,743
	5319	Health - National Blood and Transfusion Service	1,346	1,681	1,681	335	1,272
	5320	Health - Hospital and Dispensaries	810	679	679	(131)	458
	5321	Health - Laboratories	0	652	652	652	644
	5322	Health - Other	2,831	4,563	4,563	1,732	4,361
	5323	Health - Mahaica Farm	0	218	218	218	79
			<b>6,687</b>	<b>10,549</b>	<b>10,549</b>	<b>3,862</b>	<b>8,557</b>

MR. H. ALI  
HEAD OF BUDGET AGENCY

**MINISTRY OF EDUCATION  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006		2005		
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5316	Education - Overseas Examination, Local Expenses	450	3,389	3,389	2,939	2,895
	5317	Education - (Other)	1,000	1,077	1,077	77	725
			<b>1,450</b>	<b>4,466</b>	<b>4,466</b>	<b>3,016</b>	<b>3,620</b>

MR. P. KANDHI  
HEAD OF BUDGET AGENCY

**MINISTRY OF FINANCE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5212	Cheques	2,100	1,850	1,850	(250)	56,285
	5217	Revenue Stamps	270,500	269,194	269,194	(1,306)	125,457
	5219	Miscellaneous Bonds	250	453	453	203	89
525		Other Tax Revenue					
		Agriculture Industry					
	5262	Rice Levy (a) Duties	50,000	1,032,233	1,032,233	982,233	4,177,472
	5272	Auction Duty	20	124	124	104	2
541		Interest					
	5419	Other Loans and Advances	2,000	4,198	4,198	2,198	12,638
	5413	Loans to Public Corporations	26,700	0	0	(26,700)	0
545		Rents and Royalties					
	5463	Royalties	0	221,850	221,850	221,850	530,207
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	255,000	999,897	999,897	744,897	125,000
	5562	Dividends from Equity Holdings	800,000	0	0	(800,000)	820,000
	5564	Bank Of Guyana Profits	200,000	614,392	614,392	414,392	0
560		Miscellaneous					
	5616	Sundries	1,277,393	1,868,951	1,868,951	591,558	1,496,376
	5617	Pensions Contributions of Seconded Officers	0	340	340	340	283
	5619	Pensions Contributors of Legislators	3,750	4,963	4,963	1,213	4,534
	5621	Lottery Receipts	8,000	0	0	(8,000)	35,259
			<b>2,895,713</b>	<b>5,018,445</b>	<b>5,018,445</b>	<b>2,122,732</b>	<b>7,383,602</b>

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 2006**

Reporting Object Group	Line Item	Description	2006			2005
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$'000	\$'000	\$'000	\$'000
500		Customs and Trade Taxes				
	5011	Import Duties	3,898,500	4,136,350	4,136,350	3,659,891
	5021	Export Duties	5,600	7,118	7,118	6,839
	5031	Stamp Duties	9,100	9,924	9,924	8,512
		Consumption Taxes on Imported Good				
	5041	Oil	6,978,700	6,766,866	6,766,866	6,012,049
	5042	Non-oil	10,408,800	10,992,041	10,992,041	10,372,374
		Consumption Taxes on Domestic Goods				
	5051	Alcoholic Beverages	2,476,400	2,789,426	2,789,426	2,549,818
	5059	Other Domestic Goods	1,809,300	1,818,341	1,818,341	1,655,173
		Consumption Taxes on Services				
	5061	Overseas Telephone Bills	889,700	923,424	923,424	814,474
	5063	Betting Shops	10,000	8,514	8,514	9,225
	5069	Other	0	103,816	103,816	0
		Other Custom and Trade Taxes				
	5071	Environmental Tax	483,400	422,554	422,554	495,180
	5079	Miscellaneous and Other Taxes	134,600	43,406	43,406	130,707
		Customs Fees, Fines and Licenses				
	5081	Overtime Fees	73,400	77,046	77,046	71,405
	5082	Departmental Fines	24,200	54,013	54,013	12,897
	5083	Warehouse Rent and Charges	12,400	16,046	16,046	12,702
	5084	Liquor Licence	15,700	14,711	14,711	15,370
			<b>27,229,800</b>	<b>28,183,596</b>	<b>28,183,596</b>	<b>25,826,616</b>

MR. C. RAMSARUP  
HEAD OF BUDGET AGENCY



**GUYANA REVENUE AUTHORITY - INTERNAL REVENUE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	
510		Internal Revenue					
		Personal Income Tax					
	5111	Pay As you Earn	10,291,800	11,625,042	11,625,042	1,333,242	11,194,968
	5112	Income Tax on Self-Employed	993,200	1,030,686	1,030,686	37,486	919,332
	5113	Premium	60,000	64,278	64,278	4,278	60,465
	5115	Professional Fees	6,900	5,870	5,870	(1,030)	5,945
	5116	National Development Surtax	100	59	59	(41)	56
	5119	Other Personal Income Tax	0	145,544	145,544	145,544	0
		Companies Income Tax					
	5122	Income Tax on Private Sector Companies	900	2,742	2,742	1,842	871
	5123	Corporation Tax on Public Sector Companies	655,000	1,216,275	1,216,275	561,275	659,513
	5124	Corporation Tax on Private Sector Companies	10,087,800	10,699,241	10,699,241	611,441	9,356,888
		Other Income Tax					
	5131	Withholding Tax	1,570,500	2,051,517	2,051,517	481,017	1,562,446
	5132	Capital Gains Tax	139,600	161,687	161,687	22,087	133,403
		Tax on Property					
	5141	Property Tax on Public Sector Companies	260,000	39,010	39,010	(220,990)	0
	5142	Property Tax on Private Sector Companies	891,500	804,370	804,370	(87,130)	806,917
	5143	Estate Duty	21,300	22,696	22,696	1,396	21,291
		Taxes on International Travel					
	5151	Travel Voucher Tax	708,000	598,516	598,516	(109,484)	665,234
	5152	Travel Tax	521,200	483,741	483,741	(37,459)	498,528
		Other Domestic Taxes					
	5161	Entertainment Tax	2,800	2,007	2,007	(793)	2,377
	5162	Purchase Taxes	632,100	828,062	828,062	195,962	642,930
	5163	Hotel Accommodation Tax	216,100	102,463	102,463	(113,637)	198,606
	5165	Motor Veh. and Road Traffic Ordinance	193,300	212,540	212,540	19,240	174,825
		Licences					
	5171	Licences - Motor Vehicles	292,500	293,652	293,652	1,152	275,435
	5172	Licences - Other Vehicles	300	162	162	(138)	367
	5173	Licences - Trading	14,400	13,724	13,724	(676)	16,073
	5174	Licences - Miscellaneous	7,600	77,181	77,181	69,581	42,989
			<b>27,566,900</b>	<b>30,481,065</b>	<b>30,481,065</b>	<b>2,914,165</b>	<b>27,239,459</b>

MR. K. SATTAUR  
HEAD OF BUDGET AGENCY

**MINISTRY OF WORKS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5314	Works - Civil Aviation	30,427	44,733	44,733	14,306	35,339
	5315	Works - Electrical Inspectors	702	974	974	272	952
545		Rents and Royalties					
	5467	Works	2,400	5,561	5,561	3,161	5,642
560		Miscellaneous Receipts					
	5611	Aerodrome Charges	150,735	131,686	131,686	(19,049)	144,498
	5612	Timehri - Sale of Electricity	25,000	14,362	14,362	(10,638)	12,726
	5613	Timehri - Miscellaneous Revenues	33,267	31,619	31,619	(1,648)	23,287
	5618	Sale of Empty Drums	10	21	21	11	55
			<b>242,541</b>	<b>228,956</b>	<b>228,956</b>	<b>(13,596)</b>	<b>222,499</b>

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5466	Housing	500	4,068	4,068	3,568	2,927
	5465	Rental of Government Lands	1,100	2	2	(1,098)	0
			<b>1,600</b>	<b>4,070</b>	<b>4,070</b>	<b>2,470</b>	<b>2,927</b>

MS. C. MOORE  
HEAD OF BUDGET AGENCY

**MINISTRY OF FINANCE**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2006**

Reporting Object Group	Line Item	Description	2006			2005	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
565	Sale of Assets						
	5669	Other Sale of Assets	0	1,440	1,440	1440	7,348
570	Miscellaneous Capital Revenue						
	5711	HPIC Relief	2,690,668	831,736	831,736	(1,858,932)	2,571,648
	5712	GCFs Recoveries	0	10,000	10,000	10,000	19,000
	5713	Other	0	1,859,093	1,859,093	1,859,093	1,156,462
	5714	MDRI Relief	1,745,900	0	3,313,842	1,567,942	0
575	External Grants						
	5761	CARDI/CIDA	200,000	187,866	187,866	(12,134)	0
	5763	CDB	798,564	1,139,901	1,139,901	341,337	609,464
	5764	EU	2,644,336	2,335,493	2,335,493	(308,843)	1,716,672
	5766	IDB	370,000	692,271	692,271	322,271	495,423
	5767	DFID	801,900	1,102,356	1,102,356	300,456	1,440,497
	5768	Japan	0	0	0	0	0
	5772	IDA/World Bank	950,000	1,083,903	1,083,903	(332,200)	0
	5773	India	317,800	617,800	617,800	300,000	300,000
	5782	EU	1,758,372	0	0	(1,758,372)	0
	5784	USAID/PL-480	1,038,000	56,573	56,573	(981,427)	351,045
	5781	Canada/CIDA	0	0	0	0	0
	5786	IDA	1,868,400	1,852,814	1,852,814	(15,586)	0
	5787	DFID Cash Comm Asst Grant	0	54,878	54,878	54,878	0
580	External Loans						
	5811	CDB	4,112,376	8,662,091	8,662,091	4,549,715	2,138,602
	5812	China	2,522,000	0	0	(2,522,000)	0
	5813	IDA	175,000	124,400	124,400	(50,600)	135,249
	5814	IDB	8,656,600	9,262,322	9,262,322	605,722	8,477,008
	5815	IFAD	315,424	404,046	404,046	88,622	339,823
	5817	Italy	378,000	793,108	793,108	415,108	0
	5818	India	1,092,200	2,098,765	2,098,765	1,006,565	800,000
585	Balance of Payment Support						
	5851	IDB	1,038,000	0	0	(1,038,000)	0
	5852	IDA	0	0	0	0	0
			<b>33,473,540</b>	<b>33,170,856</b>	<b>36,484,698</b>	<b>2,545,055</b>	<b>20,558,241</b>

MR. N. REKHA  
HEAD OF BUDGET AGENCY