

22 October 2010

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 TO THE NATIONAL ASSEMBLY
ON THE PUBLIC ACCOUNTS OF GUYANA AND
ON THE ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments, Regions for the fiscal year ended 31 December 2009.

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,

DEODAT 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 TO THE NATIONAL ASSEMBLY
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ACCOUNTS OF THE MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

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FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

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 2009, as set out in pages 2/1 to 2/223. My audit was carried out in accordance with Sections 24 and 25 of the Audit Act 2004.

Management's responsibility for the financial statements

The Ministry of Finance and the Heads of Budget Agencies are responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing, issued by International Federation of Accountants (IFAC), International Organisation of Supreme Audit Institutions (INTOSAI) and the various funding agencies. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud and error. In making those risk assessments, I consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Ministry of Finance and the Heads of Budget Agencies, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit 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 Heads of Budget Agencies; and
 - Receipts and Disbursements by Heads of Budget Agencies;
- The Schedule of Public Debt;

for the fiscal year ended 31 December 2009. 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 2009:

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

DEODAT SHARMA
AUDITOR GENERAL (ag.)
22 October 2010

Auditor General's Overview of the Office

1. The Audit Office of Guyana which was established by the Audit Act 2004 has legal responsibility to audit the financial statements of all government entities. The mission of the Audit Office is to promote good governance, transparency and improved public accountability. In this regard the Audit Office has continually striven to modernize its organizational structure and human resources management systems, while ensuring that the most up-to-date operating procedures, professional practices, technical standards, and modern technology are incorporated.
2. In 2009, the Audit Office continued its improvement of audit procedures, professional practices and technical standards; improving critical support systems to enhance operational effectiveness; institutionalizing best practices and skills transfer; and creating stakeholder awareness of constructive role of the office. This was made possible through the support from the on-going technical cooperation agreement between the Inter-American Development Bank and Government of Guyana, of which the Audit Office is the beneficiary.
3. The VFM Unit established in June 2008 has since completed its first VFM audit report on an "Assessment of the living conditions of the residents of the Palms Geriatric Institution". This Report was laid in the National Assembly on 3 December, 2009. The unit has also completed its second VFM audit on the "Review of the Old Age Pension Programme in Guyana" and this is expected to be laid in the National Assembly along with this report, while they are presently in the reporting stage of the audit on the "A Review on the Operations of the National Board and National Procurement and Tender Administration and the execution stage of the "An Assessment of the Management and Control of Drugs and Medical Supplies at the Ministry of Health", both of which are expected to be completed before December 2010. This continuous execution of VFM audits strongly emphasises our commitment in ensuring the provision of reports which will facilitate improvements in the operation of our clients.
4. The Forensic Audit Unit established in 2008 continued to be an integral part of the office with its work in forensic auditing. This Unit is currently undertaking a number of investigations which are at various stages. In addition, ten officers are presently undertaking online courses in Fraud Auditing and Forensic Accounting, which will ultimately lead to these officers becoming Certified Fraud Examiners.
5. The Quality Assurance Unit established to give the Auditor General the assurance that all audits are conducted in compliance with applicable laws and regulations, and that all audit reports issued are appropriate in the circumstances continued with the execution of its mandate. A manual for use by the Unit to conduct reviews has been finalized, while the modification to INTOSAI Development Initiative/Caribbean Organisation of Supreme Audit Institutions (IDI/CAROSAI) generic handbook on Quality Assurance was completed and the handbook has since been adopted by the Office.

6. In keeping with its Strategic Plan for the next three years, the Audit Office has commenced its move towards “Risk Based Auditing”. This was considered to be a better and more focussed use of audit resources. In this regard, a consultant was recruited in the second quarter in 2010 to assist and guide the Office along the way. A number of financial audits for 2009 were selected as pilot audits using a risk-based approach while, 123 Officers were trained in the risk-based auditing. Focus had also been directed to improving the way we document our audit work during the execution of the pilot audits. During 2010, the Office will seek to amend our internal audit guidance to reflect the new approach we have adopted using risk based auditing.

7. The Office’s information systems capacity was further enhanced, especially its communication and collaboration capabilities. The Office has also continued its policy of developing information systems related skills among its staff members. During 2009, eighty three of its technical officers were trained in the use of Microsoft Project, ninety two in the use of Collax/Spark, and fifty nine in Quickbooks, while twenty four staff members benefitted from training in the use of (IDEA) an Audit and Data Analysis software. These efforts are expected to be continued, in keeping with the Office’s Strategic Plan.

8. The Audit Office also continued to maintain its professional association with its counterpart Auditing Institutions in the Caribbean through its membership in the Caribbean Organization of Supreme Audit Institutions (CAROSAI). This has resulted in the Office benefiting from training initiatives undertaken by the Organisation. Specifically, two officers were trained in “Risk based approach to financial auditing”. Five officers were also trained in various audit related areas under the ITEC programme in India.

9. Professional development training materials were made available to the Office’s staff through the acquisition of text books, and examination kits. These training materials have enabled a number of staff members to pursue professional certification in the accounting field. The Office’s effort with regards to professional development has been recognized by the Association of Chartered Certified Accountants (ACCA) governing body, with the Office being awarded the ACCA Accredited Employers status.

10. During 2009, twenty-eight persons were recruited, bringing the actual staff strength of the Audit Office to 138. However, during 2010 an additional fifteen staff was recruited bringing the staff strength to 153. The Office will be seeking to have its full complement of staff by the end of 2012, in keeping with its Strategic Development Plan.

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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 for audit. 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 positive variance of \$5.070 billion and negative variance of \$19.549 billion between the estimates of revenue and the actual Government receipts for current and capital revenue and \$1.066 billion under and \$488M over the allotments between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained.

(b) *Contingencies Fund*

3. The Contingencies Fund continued to be abused with amounts totalling \$1.992 billion drawn from the Fund being utilised to meet expenditure that did not meet the eligibility criteria as defined in the Act.

(c) *Contingent Liabilities*

4. Amounts totalling \$203.538M were shown as Contingent Liabilities for entities 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, which were 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. 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 \$4.670 billion representing balances held in eleven special accounts;
- (ii) The balance of \$22M held in the General Account № 405;
- (iii) The balance of \$446M held in Non-Sub Accounting Ministries and Departments Bank Account № 3001; and
- (iv) The balance of \$12.606 billion held in Other Ministries/Departments Bank Accounts.

(b) Account with overdrafts

- (i) The old Consolidated Fund bank account № 400 was overdrawn by \$46.823 billion at 31 December 2009; and
- (ii) The new Consolidated Fund Bank account № 407 were overdrawn by \$2.292 billion

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 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 previously operational, were required to be closed. However, this was not done and the following still exist:

- (a) The old Consolidated Fund bank account № 400;
- (b) 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
- (c) The Non-Sub Accounting Ministries and Departments Bank Account № 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 \$34M as at 31 December 2009 being understated by an undetermined amount.

Key Findings Relating to Ministries/Departments /Regions

(a) Overpayments to Contractors

9. A significant amount of overpayments to contractors totalling \$99.151M have occurred on measured works for contracts undertaken by Ministries, Departments and Regions. Of this amount, \$73.363M was in respect of previous years while \$25.788M was in respect of the year under review. Noticeable among the overpayments are amounts of \$17.997M, \$16.920M and \$14.445M in respect of the Ministry of Education, Region № 2, Pomeroon/Supenaam and Region № 10, Upper Demerara/Berbice, respectively. More so, these entities are facing serious challenges in the quest to recover the amounts overpaid. Even more troubling is the perceived managerial inaction in relation to this troubling trend, since there was no evidence to suggest that disciplinary action of any kind have been meted out to engineering or other staff involved in the assessment of works in progress and the certification of progress payments.

(b) Breach of Tender Board Procedures

10. Several breaches of Tender Board Procedures occurred, especially in Region № 4, Demerara/Mahaica and Guyana Elections Commission, where contracts were subdivided in order to avoid adjudication at certain Tender Board levels. Also, quotations from suppliers were falsified to facilitate the awarding of contracts to specific persons, and purchases were made from individuals that were not considered to be established suppliers. As a result, fraudulent practices to the value of \$11.2M were perpetuated on the Regional Administration, Region № 4, Demerara/Mahaica during the year audited.

(c) Lack of Maintenance of Log Books

11. A number of Ministries, Departments and Regions did not maintain log books and historical records for all vehicles and equipment owned and controlled by them. In instances where log books were maintained, these were not properly maintained, in that, the relevant information required were not always recorded. As a result, doubts were created as to whether proper management of vehicles and equipment existed in those cases.

(d) Clearing of Cheque Ordered Vouchers

12. A number of Ministries, Departments and Regions continued to clear cheque ordered vouchers long after the stipulated sixteen days, while in respect of others had such vouchers

outstanding for a number of years. In respect of the year under review, one thousand and ninety-one cheque orders valued at \$361.737M remained outstanding. In this regard, Region № 3, Essequibo Islands/West Demerara and Region № 4, Demerara/Mahaica, with three hundred and five and three hundred and eighty-three valued at respective amounts of \$112.209M and \$111.007M were most notable. These financial instruments were originally meant to be utilised only for the payment of salaries and allowances, but because of limited imprest resources and the volatility of cash transactions in recent times, the use was extended to the procurement of goods, with the approval of the Accountant General. Such instruments remaining outstanding for long periods of time would therefore bring into question whether the sums involved have been misappropriated or wrongly applied. Similar problems existed with missing or defective vouchers.

(e) Overpayment of salaries to staff and deductions to Agencies

13. The slow processing of pay change directives in several Ministries and mainly in the Regions resulted in overpayments of salary totalling \$64.215M, including related deductions amounting to \$14.975M, that were paid over to various agencies. Of these amounts, \$54.853M and \$11.025M, respectively were in respect of previous years. Ministries, Departments and Regions have faced serious challenges in recovering such sums, particularly because banking institutions require authorisations from account holders to do so and statutory agencies, such as, the Guyana Revenue Authority and National Insurance Scheme have not fully complied with requests to refund sums overpaid.

(f) Overstatement on Appropriation Accounts

14. Some Ministries, Departments and Regions also recorded overstatements on their Appropriation Accounts as a result of (i) the issue at (e); (ii) Inter/Intra Departmental Allocation Warrants (IDAWs) that have not been cleared through the presentation of financial returns and for which balances have not been adjusted; and (iii) Subvention Agencies not returning the unexpended amounts to the Consolidated Fund via subject Ministries in order to facilitate adjustments to the account.

(g) Compliance with the Stores Regulations

15. A number of Ministries, Departments and Regions have been found in breach of the Stores Regulations, as they relate to stores accounting, inventory maintenance and the marking of Government property.

(h) Entities operating as separate legal entities

16. 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. Although the Georgetown Public Hospital Corporation and the National Drainage and Irrigation Authority operate as separate legal entities, they continue to receive appropriations instead of subventions from Government in contravention of the requirement of the Fiscal Management and Accountability Act Part X11 Sections 79 and 80. Although CANU was established to protect Customs revenues, this Unit was not operating under the direction of the Commissioner of Customs and Trade Administration. It is therefore clear that this arrangement does not provide for proper financial and administrative control.

(i) Late remittances to Overseas Missions – Ministry of Foreign Affairs

17. Remittances to Overseas Missions were received either close to the end of each month or in the succeeding month. This situation could adversely affect the operations of the Missions.

Procurement of Drugs – Ministry of Health

(j) A sum of \$1.404 billion was paid to New Guyana Pharmaceutical Corporation Limited on the basis of sole sourcing approved by National Procurement and Tender Administration Board and not by competitive bidding as required under the Procurement Act (2003). The transactions with the firm were for the procurement of drugs and medical supplies.

(k) Procurement of Drugs – Georgetown Public Hospital Corporation

18. The Georgetown Public Hospital Corporation also procured drugs and medical supplies at a cost of \$731.024M based on awards of thirteen contracts by National Procurement and Tender Administration Board, without a system of competitive bidding as required under the Procurement Act (2003).

(l) Other specific findings

- (i) The State Solicitor's Office controlled the First Federation Building, which was occupied by thirty-seven tenants. Only one tenancy agreement was up to date and sixteen were outdated, some of which were dated as far back as the year 2000. The remaining twenty occupants had no tenancy agreements. Payments for rental were backlogged and tenants did not respond positively to rental notices.
- (ii) Guyana Stores Ltd. was sold in October 2000 at a price of US\$6M. Of that amount, US\$4M was received from the purchaser. The remaining US\$2M should have been paid in September 2002, but has remained outstanding since that time. A similar situation also exists in relation to the privatization of the National Paints Company, where US\$900,000 is still outstanding on the purchase price.

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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 (hereinafter referred to as the Speaker) 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 (VFM) 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 monies 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 VFM Unit established in June 2008 has since completed its first VFM audit report on an “Assessment of the living conditions of the residents of the Palms Geriatric Institution”. This Report was laid in the National Assembly on 3 December, 2009. The unit has also completed its second VFM audit on “A Review of the Old Age Pension Programme in Guyana” and this is expected to be laid in the National Assembly along with this report, while they are presently in the reporting stage of the audit on the “A Review on the Operations of the National Board and National Procurement and Tender Administration” and the execution stage of the “An Assessment of the Management and Control of Drugs and Medical Supplies at the Ministry of Health”, both of which are expected to be completed before December 2010. This continuous execution of VFM audits strongly emphasises our commitment in ensuring the provision of reports which will facilitate improvements in the operation of our clients.

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 of Finance – 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 2010, the statements referred to above and the draft Appropriation Accounts were received. The signed statements, however, were not received until October 2010.

7. In accordance with Sections 68 to 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) – Sections 68, 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);
 - (vi) Appropriation Accounts of Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B); and
 - (vii) Receipts and Disbursements by Heads 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 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.

9. In keeping with normal practice, the relevant sections of this report were discussed with Heads of Budget Agencies, the Finance Secretary and the Accountant General who were also provided with individual written reports of my findings and recommendations. In addition, the responses of the Accounting Officers were incorporated in the respective sections of the report.

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 as shown on page 2/1 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 positive variance of \$5.070 billion and negative variance of \$19.549 billion between the estimates of revenue and the actual Government receipts for current and capital revenue as shown below, could not be ascertained:

Description	2009 \$'000	2008 \$'000
<u>Current Revenue</u>		
Approved Revenue	90,285,100	81,688,806
Actual Receipts	95,354,980	83,601,105
Variance	5,069,880	1,912,299
<u>Capital Revenue</u>		
Approved Revenue	40,460,539	42,602,483
Actual Receipts	20,911,212	23,998,436
Variance	(19,549,327)	(18,604,047)

Ministry's Response: The Ministry of Finance indicated that information were not forthcoming from the Ministries, Departments and Regions. However, the Ministry continues to urge Agencies to make their submissions. Moreover, the requests for the submission of this information are incorporated in the annual budget circular.

Recommendation: The Audit Office reiterates that the Ministry 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. (2009/01)

11. 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)

12. Capital expenditure exceeded the approved allotment for the year under review. 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 Report as compared with the Estimates of Expenditure, comprising both current and capital as shown on pages 2/2 to 2/6, is summarised below:

Description	2009 \$'000	2008 \$'000
<u>Current Expenditure</u>		
Approved Allotment	82,379,965	78,401,288
Actual Expenditure	81,313,958	81,594,935
Under the Allotment	(1,066,007)	3,193,647
<u>Capital Expenditure</u>		
Approved Allotment	46,502,565	40,853,800
Actual Expenditure	46,990,263	36,361,492
Over the Allotment	487,698	(4,492,308)

13. 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 positive variance of \$487.698M and a negative variance of \$1.066 billion, between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained.

Ministry's Response: The Ministry of Finance indicated that information were not forthcoming from the Ministries, Departments and Regions. However, Ministry will intensify its efforts to obtain responses from the respective Agencies, to ensure that Agencies submit monthly returns.

Recommendation: The Audit Office recommends that the Ministry 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. (2009/02)

14. 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

15. 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 Statement of Contingent Liabilities for the year ended 31 December 2009 is shown on page 2/7. The following table shows the Contingent Liabilities of the Government, as at 31 December 2009:

Name of Government Agency	Lender	Outstanding Liability 2009 \$'000	Outstanding Liability 2008 \$'000	Outstanding Liability 2007 \$'000	Outstanding Liability 2006 \$'000	Outstanding Liability 2005 \$'000	Outstanding Liability 2004 \$'000
Guyana Transport Services Ltd.	Bank of India	48,115	45,561	52,112	45,852	43,862	12,752
Guyana Telecom. Corporation	ITT World Comm. Inc.	155,423	152,184	144,439	139,787	134,415	38,256
Total		203,538	197,745	196,551	185,639	178,277	51,008

16. The Ministry of Finance and the Accountant General's Department have still not taken steps to have the above liabilities totalling \$203.538M transferred to the Public Debt, in view of the fact that the entities are no longer in existence. These liabilities have now been increased by \$152.530M as a result of accrued interest over the last six years.

Ministry's Response: The Ministry of Finance has initiated action to have this issue addressed and resolved by the relevant Agency.

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. (2009/03)

17. In view of the foregoing observations and my comments above, the completeness, accuracy and validity of the amounts shown in the Statement of Contingent Liabilities could not be satisfactorily determined.

FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

18. In January 2004 a new Consolidated Fund № 01610000407 was established in accordance with Section 51 of the FMA Act with a transfer of \$5 billion from the old Consolidated Bank Account. This bank account reflected an overdraft of \$2.292 billion as at 31 December 2009. The reconciliation of this account was done monthly. However, there were unreconciled differences which need to be investigated.

19. A number of Government bank accounts were rendered non-operational in 1994 and also at the time of implementation of the Integrated Financial Management and Accounting System (IFMAS) in 2004. As at 31 December 2009, a total of 115 Government bank accounts were listed as inactive. However, it was observed that the majority of these accounts had not been reconciled since their establishment. The accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) was \$15.137 billion as at 31 December 2009, as compared to a balance of \$5.340 billion as at 31 December 2008. This represents the best available estimate of the cash position of the Government as at 31 December 2009.

20. 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 2009 \$M	Amount 2008 \$M
404	Redemption of Treasury Bills Account	(18,833)	(18,383)
407	Consolidated Fund (New)	(2,292)	2,376
400	Consolidated Fund (Old)	(46,823)	(46,866)
401	Deposits Fund	55	55
405	General Account	22	34
3001	Non-Sub-Accounting Min/Dept	446	534
-	Other Ministries/Departments' Accounts	12,606	10,980
969	Monetary Sterilisation Account	69,956	56,610
	Total	15,137	5,340

21. The Audit Office's assessment of the balances held in the special accounts indicated that eleven accounts with balances totalling approximately \$4.6 billion appear to be funds that are transferable to the Consolidated Fund. Seven of these accounts reflected static balances totalling \$1.6 billion over the last six years. The following are details with appropriate explanations in the subsequent paragraphs:

Account No	Description	Amount 2009 \$'000	Amount 2008 \$'000	Amount 2007 \$'000	Amount 2006 \$'000	Amount 2005 \$'000
201110	Infrastructural Dev. Fund A/C	371,573	371,573	371,573	371,573	371,573
200920	Accountant General – GEC Wartsila	127,138	127,138	127,138	127,138	127,138
200950	Agriculture Sector Loan	77,294	77,294	77,294	77,294	77,294
201000	UK Programme Aid - GEA	474,842	474,482	474,482	474,482	474,482
201010	UK Programme Aid - Rice	55,421	55,421	55,421	55,421	55,421
201050	Agriculture Rehabilitation Project	280,914	280,914	280,914	280,914	280,914
201090	SIMAP Phase II Sub-Account	213,750	213,750	213,750	213,750	213,750
	Total Static Accounts	1,600,932	1,600,572	1,600,572	1,600,572	1,600,572
201450	Japanese – Non Project Grant Aid	676,569	705,174	433,167	8,206	5,484
201340	CARICOM Headquarters Build. Proj.	15,340	15,340	17,461	26,949	102,786
201130	Financial Sector Reform Prog.	172,953	172,953	172,953	172,953	172,953
200880	Accountant General	2,204,152	2,196,577	2,189,172	2,203,433	2,174,551
	Total Active Accounts	3,069,014	3,090,044	2,812,753	2,411,541	2,455,774
	Total Static and Active Accounts	4,669,946	4,690,616	4,413,325	4,012,113	4,056,346

22. On the assumption that such monies 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 of \$19.7 billion as at 31 December 2009.

(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 2009.

(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 №s 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 paid the local currency equivalent. This programme came to an end several years ago.

(v) The balance of \$280.914M held in account № 201050 (ARSA A/C) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan № 839 SF/GY, which was financed by the IDB and 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 Social Impact Amelioration Programme (SIMAP) Agency were unable to provide information on the nature of account № 201090 – SIMAP Phase 2, which reflected a balance of \$213.750M as at 31 December 2008. This Project came to a close in 2005. Investigations revealed that the amount was transferred from the ARSA Account in 1994.

Ministry's Response: The Head of Budget Agency indicated that two of these accounts № 201210 and № 201360 were closed in July, 2010, while the others are being addressed by the Ministry of Finance.

Recommendation: The Audit Office again recommends that the Ministry of Finance urgently review the status of the above accounts, with a view to paying into the Consolidated Fund, all funds that are transferable. (2009/04)

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 this account. However, despite attempts by the Accountant General's Department to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. In addition, the Consolidated Fund continued to be overdrawn over the years. At the end of 1992, the overdraft on this account was \$26.823 billion, compared with an overdraft of \$44.434 billion at the end of 2003, a net increase of \$17.611 billion. In January 2004, a new Consolidated Fund was opened with a transfer of \$5 billion from the old Consolidated Fund. At the end of 2004, the overdraft of the old Fund was \$45.550 billion compared with \$46.900 billion at the end of 2005. A static overdrawn balance of \$46.906 billion was recorded in 2006 and 2007. In 2008 the overdraft decreased to \$46.866 billion, while in 2009 there was a further decrease to \$46.823 billion. In 2006, amounts totalling \$15.226 billion were transferred from the Deposit Fund, General Account and the Non-Sub Accounting bank accounts to the new Consolidated Fund (Account № 407) instead of the old Consolidated Fund. Had these amounts been transferred to the old Consolidated Fund and the amount that was used to open the new Fund repaid, then the overdraft would have been reduced to \$26.640 billion at the end of 2009.

Ministry's Response: The Head of Budget Agency indicated that detailed reconciliation of the old Consolidated Fund Account № 400 could not have been completed for the period 1982 to 2003 for several reasons: (a) due to the unavailability of records in a continued sequential order; and (b) inability to reconstruct cash books on a monthly basis in an attempt to reconcile monthly transactions. However, there was an effort to reconstruct cash books on a monthly basis in an attempt to reconcile monthly transactions as they occur at the bank and ministerial level. It was through this process that a closing balance was established at the end of December 2003, thereby identifying the opening balance for the new Consolidated Fund Account № 407.

Recommendation: The Audit Office recommends that the Accountant General's Department (a) seek to establish a cash book balance for the old Consolidated Fund; (b) take the necessary steps to facilitate a proper reconciliation of the bank account; and (c) close the bank account. (2009/05)

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 during the reporting period. As a result, the amount of \$34M representing Miscellaneous Receipts as at 31 December 2009 is understated.

Ministry's Response: The Ministry of Finance endorses the recommendation made by the Auditor General and is in the process of initiating disciplinary action against those Agencies that are in default.

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. (2009/06)

25. Despite the above observations the statement as shown on pages 2/8 to 2/14 properly presents the Receipts and Payments of the Consolidated Fund for the year ended 31 December 2009.

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

26. The Ministries listed below, failed to achieve their anticipated levels of capital expenditure activity during 2009. Similar observations were made in my previous reports which had affected ten of these Ministries:

Name of Ministry/Department	Total Funds Available \$'000	Actual Expenditure \$'000	Shortfall 2009 \$'000
Min. of Agriculture	6,532,585	2,975,976	3,556,609
Office of Prime Minister	5,593,985	2,604,150	2,989,835
Min. of Finance	9,108,554	7,383,690	1,724,864
Min. of Public Works & Communication	11,248,570	10,187,319	1,061,251
Min. of Housing & Water	12,100,569	11,192,335	908,234
Min. of Tourism, Commerce & Industry	1,050,500	280,194	770,306
Min. of Education	3,163,641	2,543,687	619,954
Min. of Health	2,865,693	2,447,268	418,425
Min. of Legal Affairs	541,816	268,549	273,267
Min. of Local Government	1,481,355	1,286,458	194,897
Min. of Labour, Human & Social Security	656,800	467,312	189,488
Office of the President	795,139	714,965	80,174
Total	55,139,207	42,351,903	12,787,304

27. Despite the above observations the Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure as shown on pages 2/15 to 2/19 was properly present.

Ministry's Response: The Ministry of Finance indicated that the shortfall of \$12.787 billion in capital expenditure resulted mainly from the following:

- (a) Delays in the finalisation of project documents, including feasibility studies and loan agreements;
- (b) The re-prioritisation of projects;
- (c) Re-designing of several projects affecting mainly infrastructure works;
- (d) Lengthy consultation periods, regarding regulatory policy reforms; and
- (e) Delayed finalisation of land acquisition.

Recommendation: The Audit Office recommends that the Ministry of Finance encourage Heads of Budget Agency to undertake projects and capital works during the earlier part of the year so that any problem or issues encountered can be detected within a timely manner, so as to avoid delays and ensure amounts are expended as budgeted. (2009/07)

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

28. Expenditure in respect of those services, which by law are directly chargeable to the Consolidated Fund, otherwise known as Statutory Expenditure as shown on pages 2/20, and 2/28 to 2/45, 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 provided for verification of these expenditure revealed that they were properly incurred.

FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

29. In accordance with Section 41 of the FMA Act, the Minister of Finance “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.

30. According to the Statement, amounts totalling \$3.937 billion were drawn from the Fund by way of 33 advances. As at 31 December 2009, eleven of these advances totalling \$1.450 billion remained outstanding. In January 2010, a supplementary paper was passed to clear these advances.

31. 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 2009:

Ministry/Region	Particulars	Amount \$M
Ministry of Public Works	Support to Transport & Harbour Dept.	200
	Civil works expenditure	185
	Civil works expenditure	23
	Rehabilitation of Roads in Regions 2,3,4,5,6	1,260
Guyana Defence Force	Procurement of kit & equipment, feed & drugs for livestock, accommodation items, annual medical test for officers & other ranks	169
	Fleet additions - increase in cost for POL	135
Ministry of Education	Student furniture for secondary & primary schools	10
	Rehabilitation of roof and sanitary blocks	10
Total		1,992

Ministry's Response: The Head of Budget Agency indicated that the Ministry wishes to highlight that prior to the approval of any request for Supplementary Provisions, the funds being requested are debated and granted by the National Assembly.

Recommendation: The Audit Office recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with Section 41 of the FMA Act concerning the criteria for the granting of advance from the Contingencies Fund. (2009/08)

32. Despite the above observations the statement as shown on pages 2/21 to 2/22 properly presents the Receipts and Payments of the Contingencies Fund for the year ended 31 December 2009.

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

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

34. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2009 is shown on page 2/23, and is summarised as follows:

	2009 \$M	2009 \$M	2008 \$M	2008 \$M
Current Assets				
Central Government Accounts	14,691		9,746	
LIS 11 Bank Account	67		-	
Cash at Bank of Guyana in respect of special accounts	44,903		35,031	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(18,833)	40,828	(18,383)	26,394
Less: Current Liabilities				
Treasury Bills				
90 days	1,618		2,615	
180 & 360 days	70,701		57,249	
	72,319		59,864	
Sugar Industry Welfare, Labour, Rehabilitation, & Price Stabilisation Funds	1,373		1,388	
Miscellaneous Deposits	2,145		1,364	
Dependants' Pension Fund and Sugar Industry Welfare Committee	478		466	
		76,315		63,082
Net Current Liability as at 31 December 2009/2008		(35,487)		(36,688)

35. In relation to the amount of \$14.691 billion shown as Central Government Accounts, the following gives a breakdown with comparative figures at the end of the preceding year. It should be noted that actual bank balances were used instead of ledger/cash book balances because of the absence of reconciliation of the vast majority of Government bank accounts with the exception of the New Consolidated Fund Account (407) which reflects the cash book balance.

Account No	Description	Amount 2009 \$M	Amount 2008 \$M
407	Consolidated Fund (New)	(21,535)	(11,602)
400	“ “ (Old)	(46,823)	(46,866)
401	Deposits Fund	55	55
405	General Account	23	34
3001	Non-Sub-Accounting Min/Dept	57	535
-	Other Ministries/Departments' Accounts	12,958	10,980
969	Monetary Sterilisation Account	69,956	56,610
	Total	14,691	9,746

36. The General Account No 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 2009, the Account reflected a balance of \$23M.

Ministry's Response: The Ministry of Finance concurs with the comments made by the Auditor General. However, this can only be done through a reconciliation process.

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 old Consolidated Fund account № 400. (2009/09)

37. Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments bank account № 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of \$57M at the end of 2009. 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.

Ministry's Response: The Ministry of Finance indicated that this issue continues to engage the attention of the Ministry. However, any closure of the accounts does not negate agencies from having their respective accounts reconciled.

Recommendation: The Audit Office recommends that the Accountant General immediately review the status of this bank account in light of the large amount of funds held in it, and take the necessary steps to effect its transfer to the old Consolidated Fund bank account № 400. (2009/10)

38. On 30 June, 2010, one hundred and thirty two accounts were closed. These included forty-one accounts with overdrafts totalling \$676.850M of which twenty-three listed below had overdraft in excess of \$1M, thirty-three accounts with positive balances totalling \$89.489M and fifty-eight accounts with nil balance, giving a total net overdraft of \$587.361M.

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 – N/A 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
3083	PS Office Ministry of Health	1,208
3088	REO, Essequibo Islands	1,307
3095	GAHEF	1,201
3112	West Dem. Mag. Bastardy & Maint.	5,466
Total		672,837

Ministry's Response: The Ministry of Finance indicated that this issue continues to engage the attention of the Ministry. However, any closure of the accounts does not negate agencies from having their respective accounts reconciled.

39. 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 \$69.956 billion as at 31 December 2009. However, the related balance in the Schedule of Public Debt was stated as \$73.669 billion, resulting in a difference of \$3.713 billion.

Ministry's Response: The Ministry of Finance indicated that the difference represents the discount element of the treasury bills, which will be recorded in the account when the bills are redeemed.

40. Notwithstanding the claims of the Head of Budget Agency, the Audit Office was only able to verify discount on treasury bills totalling \$2.969 billion. There still remained an unexplained difference of \$744M.

Ministry's Response: The Ministry of Finance indicated that attempts will be made to have these matters addressed and brought to a satisfactory conclusion.

Recommendation: The Audit Office recommends that the Ministry of Finance take immediate action to have the Ministry's records reconciled with that of the Bank of Guyana, with a view of having the difference resolved. (2009/11)

41. 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; and (d) the recording of "Other Liabilities" totalling \$3.995 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 2009, could not be satisfactorily determined.

APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

42. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2009 in respect of the current and capital votes for which they were responsible, are shown on pages 2/49 to 2/204. 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 HEADS OF BUDGET AGENCIES

43. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2009 are shown on pages 2/205 to 2/223. These statements are also subject to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

STATEMENT OF THE PUBLIC DEBT

44. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and the servicing of that Debt are a direct charge on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order No 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding \$400 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements. During 2009, four loans were contracted and all the related agreements laid on 29 December 2009 in the National Assembly. The following are details of new loans for 2009:

Nº	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Amount \$'000 US	Amount \$'000 GY
1	01-01-09	136734/SA	Venezuela	To supply crude oil, refined oil products and LPG of up to 5200 barrels per day on an annual basis	33,517	6,802,340
2	17-04-09	2102/BL-GY	IDB	Second Low Income Settlement	27,900	5,723,838
3	23-11-09	2235/BL-GY	IDB	For the Financial Sector Reform Program II	5,000	1,025,777
4	27-04-09	18/SFG-GY	CDB	Enhancement of the Technical and Vocational Education Training (TVET)	7,500	1,538,666

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

46. A system was not in place for the monitoring of disbursements by funding agencies and for updating the disbursement column of the Register. This column was being written up from monthly statements from the loan creditors instead of from the submission of relevant documentation from executing agencies attesting to the disbursements.

Ministry's Response: The Ministry of Finance indicated that efforts will be made to reconcile this information with the executing agencies.

Recommendation: The Audit Office recommends that copies of all the relevant documentation relating to all debts contracted by the Government be forwarded to the Accountant General's Department for updating of its records. In addition, the Department should take steps to have the Public Debt Register properly maintained, computerised, and carry out monthly reconciliation of its records with those of the Debt Management Division. (2009/12)

47. The reported Public Debt as at 31 December 2009 (i.e. debts which are required to be serviced out of the Consolidated Fund only and which do not include those of Bank of Guyana and parastatal entities) is shown on pages 2/29 to 2/46, and is summarised below:

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Description	External G\$`000	Internal G\$`000	Total 2009 G\$`000	Total 2008 G\$`000
Unfunded	167,816,159	53,766,128	221,582,287	203,372,881
Funded	0	4,696,806	4,696,806	4,744,353
Sub-total	167,816,159	58,462,934	226,279,093	208,117,234
Treasury Bills (90 days)	0	1,629,750	1,629,750	2,637,700
(182 & 365 days)	0	73,669,400	73,669,400	59,700,150
Total	167,816,159	133,762,084	301,578,243	270,455,084

48. In relation to Treasury Bills, there was a Bill issued in 2006 that should have been redeemed on 29-05-2006 and is still outstanding. In addition, there was also a difference of \$100,000 for one A series Treasury Bill due to the fact that one amount was cleared by appropriation and a different amount was actually paid.

Ministry's Response: The Ministry of Finance indicated that the Ministry is currently investigating this matter.

Recommendation: The Audit Office recommends that the Ministry of Finance take steps to have the outstanding treasury bills redeemed and reconcile the records with that of Bank of Guyana with a view of clearing difference. (2009/13)

49. Despite the above observation, the statement as shown on pages 2/28 to 2/45 properly presents the Public Debt for the year ended 31 December 2009.

50. As can be noted, the total Public Debt stood at G\$301.578 billion, as compared with G\$270.455 billion at the end of 2008, giving an increase of G\$31.123billion. Expressed as a factor of Current Revenue (\$95.355 billion), the total Public Debt at the end of 2009 was 3.16 times current revenue compared with a factor of 3.24 at the end of 2008 and 2.90 at the end of 2007.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

51. The Schedule of the Issuance and Extinguishment of all Loans as shown on page 2/46. reflected a balance of \$13.603 billion at the end of 2009 of which the following are the main loans as shown below. However, this balance did not include loans totalling \$105M which were granted in 2004 to Aroaima Mining Company and Hand-in-Hand Trust Corporation.

Description	Amount 2009 \$'000	Amount 2008 \$'000
LINMINE	5,665,853	5,665,853
Mards Rice Milling Company Ltd.	500,000	500,000
Guyana Airways Corporation	438,930	438,930
Guyana Power and Light	6,952,929	3,934,435
Total	13,557,712	10,539,218

52. Included in the balance of \$13.603 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 2003.

Ministry's Response: The Ministry of Finance indicated that these issues are being addressed by the Ministry.

Recommendation: The Audit Office recommends that loans granted in 2004 totalling \$105M to Aroaima Mining Company and Hand-in-Hand Trust Corporation be brought to account in the Schedule of the Issuance and Extinguishment of all Loans. (2009/14)

53. 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

54. Section 42 of the FMA Act provides for the Minister to “establish one or more Deposit Funds into which public monies shall be paid pending repayment or payment for the purpose for which the monies were deposited”. It was noted that 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. The Financial Report of the Deposit Funds for the year ended 31 December 2009 is shown on page 2/47.

Ministry’s Response: The Ministry of Finance indicated that this issue is being addressed by the Ministry.

Recommendation: The Audit Office recommends that the Ministry of Finance undertake to establish a Deposit Fund in accordance with the requirement of the FMA Act. (2009/15)

55. 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 figures on the financial statement for the period under review were 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.

56. The Audit Office was also unable to verify the accuracy of \$1.372 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 1999, 1980, and 1980. It was therefore not possible to use the entities records as a basis of verifying the accuracy of the balances.

Ministry’s Response: The Ministry of Finance indicated that this is information to be disclosed in the entity’s submission to the Public Accounts.

Recommendation: The Audit Office recommends that the Head of Budget Agencies take urgent steps to have these entities bring their accounts up to date and submit same for audit examination. (2009/16)

57. A similar situation existed with the Dependent’s Pension Fund. The Financial Report of the Deposit Fund shows the amount of \$427.091M held on behalf of the entity. However, the last set of audited accounts was in respect of 2008. Hence, the accuracy of this amount could not have been properly validated.

Balances Held on Deposit	Amount 2009 \$'000	Amount 2008 \$'000
Dependents Pension Fund	427,091	415,162
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Labour Welfare Fund	1,216,847	1,232,917
Sugar Industry Rehabilitation Fund	68,873	68,407
Sugar Industry Price Stabilisation Fund	86,665	86,569
Miscellaneous	2,145,149	1,364,224
Total	3,995,316	3,217,970

Outstanding Advances	Amount 2009 \$'000	Amount 2008 \$'000
Personal	604,041	364,889
Auto Advance	75,484	85,663
Guyana Gold Board	6,454,350	4,239,444
Imprest & Cash on Hand	647,973	645,809
Deposit Fund Advance Warrants	238,136	151,657
Crown Agents	332,790	332,790
Statutory and Other Bodies	1,554,456	1,554,456
Total	9,907,230	7,374,708

58. 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 \$9.907 billion shown as advances outstanding as at 31 December 2009 could not be substantiated.

Ministry's Response: The Ministry of Finance indicated that this is information to be disclosed in the entity's submission to the Public Accounts.

Recommendation: The Audit Office recommends that the Accountant General's Department ensure that adequate records are maintained to monitor and control advances granted from the Deposit Fund. (2009/17)

59. 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

60. The Schedule of Government Guarantees as shown on 2/48 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.

61. The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd and Guyana Telecommunications Corporation. These entities are no longer in existence and therefore the responsibility to discharge liabilities totalling \$203.538M 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.

Ministry's Response: The Ministry of Finance indicated that this issue is being addressed by the Ministry.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency takes steps to have these liabilities transferred to the Public Debt. (2009/18)

62. In view of the foregoing observations and my comments above, the completeness, accuracy and validity of the amounts shown in the Schedule of Government Guarantees could not be satisfactorily determined.

FINANCIAL REPORT ON EXTRA-BUDGETARY FUNDS

63. Extra-Budgetary Funds were not created during the period under review.

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

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

AGENCY 01
OFFICE OF THE PRESIDENT

Current Expenditure

Prior year matters, which have not been resolved

65. The expenses for the Presidential Guard, Castellani House and the Joint Intelligence Co-ordinating Agency were inappropriately charged as Subsidies and Contributions to Local Organisations, even though these were departments of the Office of the President and therefore should have been operational programmes under that Ministry. Notwithstanding assurances that the Finance Secretary was engaged with a view to rectifying this situation, amounts totalling \$236.6M were included as expenditure under the sub-head. The inclusion of this sum materially misrepresents subsidies and contributions paid for the period under review.

Office's Response: The Head of Budget Agency explained that the Administration has since written the Finance Secretary to have this matter rectified and is awaiting a response.

Recommendation: The Audit Office recommends that the Office of the President follow-up its collaboration with the Ministry of Finance with a view to ensuring that specific programmes are allocated to all operational units under the present programme budgeting arrangements. (2009/19)

66. The Office of the President is still to lay reports in the National Assembly of the audited accounts for the following statutory entities under its control. The entities were last audited for the years shown below.

Entity	Year of Last Audit Report	Remarks
National Parks Commission	2006	Audit to be finalised for 2007. Financial statements submitted for 2008 and 2009
Guyana Office for Investment	2006	Audit in progress for the years 2007 to 2009
Environmental Protection Agency	2008	Audit to be finalised for 2009
Guyana Energy Agency (GEA)	2004	Audit in progress for 2005 to 2007. Financial statements submitted for 2008
Institute of Applied Science & Technology	2002	Audit to be finalised for 2003. Financial statements submitted for the year 2004.
Integrity Commission	2005	Audit in progress for the years 2006 to 2008. Financial statements submitted for 2009
Guyana Lands and Surveys Commission	2005	Financial statements submitted for 2006 to 2008
National Communications Network (NCN)	2005	Financial statements submitted for 2006 to 2009
Government Information Agency	2004	Financial statements submitted for 2005

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly. (2009/20)

Capital Expenditure

Current year matters, with recommendations for improvements in the existing system

Subhead 34002 - GO-INVEST

67. A sum of \$6M was provided for the (a) rehabilitation of building; and (b) purchase and installation of security system, of which the Appropriation Account reflected expenditure of \$5.9M. An approval was obtained to include the rehabilitation of fence and the purchase of one air conditioning unit.

68. In relation to the rehabilitation of fence and the purchase of air conditioning unit, releases totalled \$1.620M and in fulfilment of its requirements the agency expended \$1.519M. There was however no evidence to indicate that the fence, which cost \$1.167M, had received the approval of the NPTAB, as required by the Procurement Act (2003).

Office's Response: It was explained that efforts are being made to locate and present NPTAB approval.

Recommendation: The Audit Office recommends that the Office of the President take appropriate measures to ensure full compliance with the Procurement Act (2003). (2009/21)

Subhead 12120 - Information Communication Technology

69. A sum of \$353.549M was provided under supplementary appropriations for the installation of fibre optic cables and terminal equipment. In this regard, the Appropriation Account indicated that the full amount was expended during the period. In relation to the expenditure, the IFMAS of the Ministry of Finance indicated that on 31 December 2009 four cheques were drawn to the attention of the Office of the President to commit the entire sum, which according to the Project Manager was deposited into an account at a commercial bank.

70. The Audit Office was also provided with two contract documents. The first, which was signed on 30 April 2010, was for the supply of aerial and direct burial fibre optic cables and splice enclosures and equipment at an agreed sum of US\$1.020M under the Lethem to Providence E-Government Project. The second, which was signed on 23 March 2010, was for the connection of the Globenet System with a terrestrial fibre network in Guyana. An initial fee of US\$1M was to be paid in three instalments. The amount of \$353.549M was expended as follows:

Activity	Amount GY\$'000
Globenet	141,190
Corning Cable System	212,359
Total	353,549

71. At the time of the report the items were verified as having been received and were available for the commencement of the work.

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current Expenditure

Prior year matters, which have not been resolved

72. Of the amount of \$2.042M expended on vehicle spares and services, \$1.244M were expended in respect of fourteen contracts awarded to five contractors for the repairs to three vehicles. The maintenance cost for two of the three vehicles was lower in comparison to the previous year as summarised below:

Vehicle №	2008 \$'000	2009 \$'000	Total \$'000
PHH 4396	1,012	274	1,286
PEE 7511	572	303	875
PKK 81	574	666	1,240
Total	2,158	1,243	3,401

Ministry's Response: The Head of Budget Agency explained that (a) for several consecutive years, the Ministry requested funding from the Ministry of Finance for the replacement of vehicles PHH 4396 and PEE 7511, since both of these vehicles are approximately 15 years old and costly to maintain; and (b) in 2009, an amount of \$6.053M was expended for the purchase of a Toyota Land Cruiser; and (c) in keeping with the recommendation of the Audit Office, provision was made in the 2010 Budget for replacement of vehicles. New spare parts used on PKK 81 vehicles, which are obviously more costly. Also, on several occasions spare parts had to be imported and shipped by air, which had also resulted in significant cost.

Recommendation: The Audit Office recommends that the Office of the Prime Minister should continue to monitor the maintenance cost for each vehicle in order to determine whether it was economical to retain or dispose them. (2009/22)

AGENCY 03
MINISTRY OF FINANCE
Current Expenditure

Programme 1 – Ministry Administration

Prior year matters, which have not been resolved

73. During the period under review, amounts totalling \$414.310M were expended to meet the cost of operations of the State Planning Secretariat, Customs Anti-Narcotics Unit (CANU), National Procurement and Tender Administration Board (NPTAB), Statistical Bureau and the Financial Intelligence Unit as shown below. It should be noted that CANU is a department within the Ministry of Finance and is not a separate legal entity. The implications of having the operations of this Unit financed under Contributions to Local Organisations are two-fold. Firstly, Employment Costs and Other Charges are not categorised and shown in the Appropriation Accounts in the traditional manner, and this distorts the true costs in these two areas. Secondly, the present arrangement facilitates the circumvention of the application of the Government's pay scales, as employees of this unit enjoy enhanced compensation packages, instead of the approved Government rates.

Name of Agency	Amount \$'000
Statistical Bureau	147,892
State Planning Secretariat	131,079
Customs Anti-Narcotics Unit	83,813
National Procurement and Tender Administration Board	36,880
Financial Intelligence Unit	14,646
Total	414,310

Ministry's Response: The Ministry of Finance indicated that this matter continues to engage the attention of the Ministry as a matter of policy.

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. (2009/23)

74. Further, although CANU was established to protect Customs revenues, this Unit was not operating under the direction of the Commissioner of Customs and Trade Administration. It is therefore clear that this arrangement does not provide for proper financial and administrative control, and is not in conformity with the applicable Customs Laws and Regulations. The Public Accounts Committee had recommended that the Ministry of Finance cease to fund the operations of CANU from subsidies and contributions to local organisation and create specific programmes under the existing programme budgeting arrangements to fund and account for the operations of CANU.

Ministry's Response: The Ministry of Finance indicated that this matter continues to engage the attention of the Ministry as a matter of policy.

Recommendation: The Audit Office also recommends that the Ministry of Finance abide by the recommendation that was given by the Public Accounts Committee. (2009/24)

75. The State Planning Commission, which should 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 thirty-two persons. However, only twenty-two officers were attached to it. The remaining ten officers were attached to the University of Guyana (one), Office of the President (five) and other Departments within the Ministry of Finance (four), although their emoluments were met from the State Planning payroll. The last set of audited accounts of the Commission was in respect of 1991. The Public Accounts Committee had recommended that the Ministry of Finance cease to fund the operations of the State Planning Commission and to produce financial statements for audit examinations.

Ministry's Response: The Ministry of Finance indicated that this matter continues to engage the attention of the Ministry as a matter of policy.

Recommendation: The Audit Office also recommends that the Ministry of Finance abide by the recommendation that was given by the Public Accounts Committee. (2009/25)

76. In previous reports, the Audit Office highlighted the Ministry's failure to pay over the Government's share of 24% of the proceeds of Guyana Lotteries to the Consolidated Fund. Instead, such proceeds were paid into a special bank account № 3119 and were used to meet public expenditure without Parliamentary approval. The balance in the bank account № 3119 were not refunded to the Consolidated Fund as required by Section 43 of the FMA Act, but was retained by the Ministry. However, according to the legal opinion by the Attorney General concerning the deposit and use of funds he stated that "There is therefore no legal obligation to transfer moneys therefrom into the Consolidated Fund. This fund is, however, subject to an audit by the Auditor General under the provisions of the Fiscal Management and Accountability Act 2003".

77. During the period 1996 to 2009, amounts totalling \$3.530 billion were received from the Guyana Lotteries Company and deposited into account № 3119. The balance on this account as at 31 December, 2009 was \$461.511M. Therefore, payments totalling \$3.153 billion were made during the period 1996 to 2009 to meet expenditure. Of this amount, a total of \$55.849M was utilised to meet expenditure for 2009. In this regard, the following are details:

Ministry/Department/Region	Amount \$'000	Remarks
Ministry of Culture, Youth & Sports	54,199	To meet expenditure for PYARG adventure journey, Independence Anniversary etc
Region six	1,200	Support of Dr. Jagan Memorial football knockout tournament.
Stipend to members	450	
Total	55,849	

78. The above expenditure was within the National Sectors previously identified and was in accordance with the guidelines for access to the Lottery funding, which included funding for activities that promoted cultural and youth and sports development, financed medical treatment overseas and economic support for disadvantaged groups, among others.

79. The last set of audited accounts of the Guyana Lottery Commission was for the year 2006. At the time of reporting, the accounts for the years 2007 to 2009 were received and the audits are in progress.

Current Revenue

Description	Amount Budgeted \$M	Amount paid in Consol. Fund \$M
Dividends from Non-Financial Institutions	155	150
Dividends from Equity Holdings	250	1,237
Bank of Guyana	1,550	2,301
Miscellaneous - Sundries	222	626
Total	2,177	4,314

80. The amount of \$150M reflected as Dividends from Non-financial Institutions was received from the Guyana Oil Company as dividends for 2008, while the sum of \$1.237 billion shown as Dividends from Equity Holdings includes amount totaling \$1.230 billion and \$6.5M which represents amounts received from National Industrial & Commercial Investments Limited (NICIL) for Guyana Telephone and Telegraph Company (GT&T) and Guyana National Printers Limited (GNPL) respectively. The amount received from GT&T were interim dividends in respect of government's 20% shares in the company, while the amount received from GNPL were the last dividends declared, which was for the year 2003. In addition, audit checks revealed that the amount of \$256.250M was received and transfer to the Consolidated Fund in respect of GT&T dividends for the year 2008.

81. Included in the amount of \$626M shown as collection of Miscellaneous Receipts is an amount of \$19.566M which was received by the Office of the President in 2009 and paid over to the Consolidated Fund. This amount represented GT&T's payment of licence fees calculated in accordance with Section 4(b) of the licence granted to GT&T to run telecommunications systems under Section 7 of the Telecommunications Act № 28 of 1990. This amount is calculated as 0.1% of GT&T's annual gross revenue for 2007 and was verified with the audited financial statements of GT&T and found to be accurate. In addition, audit checks revealed that amounts of \$18.057M and \$16.745M from the years 2008 to 2009 respectively were also received by the Office of the President and paid over to the Consolidated Fund in 2010.

Capital Revenue

82. 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. The following gives a breakdown:-

Lending Agency	Public Debt Statement \$'000	Revenue Statement \$'000	Difference \$'000
Caribbean Development Bank	591,258	333,120	258,138
China	470,152	473,000	(2,848)
Inter-American Development Bank	12,824,535	9,528,874	3,295,661
IFAD	227,145	22,841	204,304
Venezuela	6,875,991	0	6,875,991
Other Project Loans	159,659	1,131,617	(971,958)

Ministry's Response: The Head of Budget Agency indicated that transactions relating to the disbursements received are required to be brought to account by the ministries under which these projects fall. Efforts will be made to ensure compliance with this requirement.

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to (a) ensure that the Public Debt Register is updated at the time disbursements of loan proceeds are made; and (b) reconcile the entries in the Register with confirmations received from loan agencies. (2009/26)

Other Matter

83. Guyana Stores Ltd. was sold in October 2000 at a price of US\$6M. Of that amount, US\$4M was deposited by the purchaser. The remaining US\$2M should have been paid in September 2002, but remained outstanding up to the time of reporting. A similar observation was made in relation to the National Paints Company where US\$900,000 is still outstanding on the purchase price.

Ministry's Response: The Head of Budget Agency indicated that the Head of the Privatisation Unit has advised that these matters are still engaging the attention of the Court.

Programme 2 – Accountant General’s Department

Prior year matters, which have not been resolved

84. For the years 2004 to 2008 there were 450 advances totalling \$141.755M which were still to be cleared. However, an examination of the Conference Advances Register with the related records revealed that significant improvements were made in the clearing of outstanding conferences advances. For the year 2009, eight advances totalling \$680,090 were shown as outstanding while for the years 2004 to 2008, seventy-four advances totalling \$15.058M are still to be cleared.

Department’s Response: The Head of Budget Agency explained that the Department continues to engage the recalcitrant Agencies with a view to bringing closure to the clearance of these outstanding advances. However, diligent efforts are being made to ensure that these amounts are reduced.

Recommendation: The Audit Office recommends that the Head of Budget Agency notify the respective officials of their obligation to clear all overseas travel advances through the submission of bills and receipts and other supporting documents to substantiate the payments made. (2009/27)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 44007 – Poverty Programme

85. The sum of \$673.765M was voted for providing special support for the most vulnerable groups in the country through community development programmes and projects. According to the Appropriation Account, amounts totalling \$665.921M were expended. During the year, forty-three Inter-Departmental Allocation Warrants (IDAWs) totalling \$673.765M were issued to Ministries and Regions to undertake works on behalf of the Ministry. However, at the time of reporting twenty-one warrants totalling \$365.820M were not cleared via financial returns. In the absence of such returns, it could not be determined whether the expenditure was in keeping with the purposes of the warrants.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to ensure that recipients of IDAWs produce financial returns on a monthly basis, so as to facilitate the timely recording of expenditure and necessary adjustments. (2009/28)

86. Similarly, in 2009 the sum of \$683.390M was voted and according to the Appropriation Account the entire allocation was expended. Audit checks revealed that sixty-three IDAWs totalling \$683.390M were issued to the Ministries/Departments to undertake works in the most vulnerable groups in the country through Community Development Programme. As at 31 December 2009, forty-two warrants totalling \$637.666M were outstanding. However, at the time of reporting they were cleared.

GUYANA REVENUE AUTHORITY

Customs & Trade Administration

Prior year matters, which have not been resolved

87. Examination of import duties revealed that some transactions were facilitated through the Permit for Immediate Delivery (PID) system. The system provides for PIDs to be perfected within ten working days from the date of their issue. In addition, the use of the PID facility is valid for one calendar year after which, importers are required to reapply to the Commissioner General for further use of the facility. However, at the time of reporting in August 2010, fifty five PIDs that were issued since 2004 remained outstanding. In addition, for the years 2005, 2006, 2007 and 2008, there were two, nineteen, five and one PID respectively that remained outstanding at the time of audit.

Administration's Response: The Commissioner General explained that the Administration sent letters to defaulters and has been engaging them in discussions so that the outstanding PIDs could be cleared. The Administration also took measures to strengthen the systems. As such, for 2009 there were no outstanding PIDs.

Recommendation: The Audit Office recommends that the Administration renew its efforts to clear the outstanding PIDs. (2009/29)

88. Examination of the Seizures Register revealed that there were sixty-nine seizures during 2008. However, five files were still not presented for audit examination. In addition two of the files presented did not contain sufficient documentation or any evidence of supervisory checks. While in 2007, 2006 and 2005, fourteen, twenty-three and seven files respectively, were still not presented for audit examination. The situation continued in 2009 where there were two hundred and twenty five seizures during the period under review. However, at the time of reporting in October, 2010 only 182 files were presented for audit examination despite repeated requests for the remaining forty three. It was also observed that three of the files presented for audit examination contained no receipts to substantiate the collection of duties and taxes totalling \$377,316. Further, amounts totalling \$55.646M were collected as additional duties on items seized, while \$26.597M were collected as compensation and fines.

Administration's Response: The Commissioner General explained that eleven seizure files for 2008, with values totalling \$8.2M in relation to Customs duties/taxes, compensation and fines and proceeds from sale of seizure were located and presented to the Auditor General for examination. Efforts are being made to locate the outstanding files and present them for audit.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take steps to expedite the processing of seizures, since the delay can result in the deterioration of the related goods and subsequent loss in revenue, and to locate and present all outstanding files for audit examination. (2009/30)

89. The Administration has still not implemented appropriate measures to ensure that all outstanding ship files for the years 2008, 2007 and 2006 are completed and submitted to the Quality Review Section for examination and closure. An examination of the Ships' Rotation Book kept at Customs House revealed that of the 1,103 vessels that came into port Georgetown during 2008, only 375 were submitted to the Quality Review Section for examination and closure. However, the Administration has implemented a system from October 2009, where ship files are submitted directly to the Filing Room located at Customs & Trade Administration and not the Quality Review Section. Hence, it was explained by the Administration that some ship files for the years 2008 and 2007 were submitted to the filing room in relation to Georgetown. It was observed that two files for 2008 and six files for 2007 were submitted to the filing room for closure. Similarly in 2009, of the 1,112 vessels that came into port Georgetown, only 127 files were submitted to the Quality Review and Filing Room Section for examination and closure.

Administration's Response: The Commissioner General explained that although these files were unclosed and not submitted to Quality Review, a forty two days report was prepared for each file indicating the reasons why these files were not closed.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take urgent measures to submit the files requested for audit examination. (2009/31)

90. The System provides for deposits made by way of Bills of Sight (provisional entries) to be cleared within three months, failing which, the amounts deposited shall be brought to account as revenue. Examination of the Bills of Sight Register revealed that during the period under review, a total of eleven Bills of Sight totalling \$8.357M were recorded. However, there were six instances where importers did not perfect their provisional entries in the stipulated time, and up to the time of audit in August 2010 the Administration did not transfer the deposits totalling \$5.720M into the Consolidated Fund. Further, there were three Bills of Sight totalling \$1.288M representing sale of seizures which remained in the deposit account at the time of audit examination in August 2010. These monies have not been transferred to the Consolidated Fund, since the matters are still before the court.

Administration's Response: The Commissioner General stated that some of these deposits are held in Escrow account because the matters are before the court and still pending.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take appropriate measures to ensure compliance with the Customs Regulations as they relate to Bills of Sight. (2009/32)

Current year matters, with recommendations for improvement in the existing system

91. In relation to Private Warehouses, it could not be determined if an application was made and approved by the Commissioner General before the warehouse was set up because no master file to substantiate this was presented for audit verification .

Recommendation: The Audit Office recommends that the Customs and Trade Administration locate and present all master files for audit examination. (2009/33)

92. An examination was conducted on a sample of bonds and it was observed that the bond for Vish Trading was expired since 16 June, 2008 and this warehouse remained in operation throughout the period under review. The bond was eventually renewed on the 28 May 2010.

Administration's Response: The Auditor General's observation is correct. The bond in effect in 2009 was inadequate and the Customs and Trade Administration have since taken steps to correct this situation and an additional bond in the sum of \$17M was issued by the Bank of Nova Scotia in May 28, 2010.

93. An examination of the In-flight Duty Free Guyana Ltd. register revealed that goods valued \$10.659M were entered for the period under review. However, the register bore no evidence of the goods being dispatched. In addition, an audit examination was conducted on the receipts presented but they did not correspond with the register.

Administration's Response: Private Warehouse Section is in the process of ensuring that all private warehouses operate in full compliance with the Customs Laws and Regulations Chapter 82:01. The warehouse register for In-flight Duty Free Shop was not maintained in accordance with the Customs Act. In-flight has since been requested to submit copies of declarations for all imports and all sales receipts for 2009. Efforts will be made to reconcile these with the Private Warehouse Section's registers.

94. Standard Procedures requires that C72 along with all supporting documents are submitted to the warehouse section when requests are made for goods to be released. However, for the period under review no Warehouse/ Released Entries were submitted for audit examination. Hence, it was difficult to ascertain if supporting documentation was presented when requesting the release of goods.

Administration's Response: Further checks are being made by the Private Warehouse Section to locate the required entries.

Tax Operations & Services

95. In 2005, the total revenue deposited into the Consolidated Fund by the Customs and Trade Administration (C&TA) totalled \$25.830 billion while the Statement of Receipt and Disbursements prepared by the Ministry of Finance reflected amounts totalling \$25.827 billion. Included in the figure of \$25.830 billion was a shortage of \$10M, which was reported, stolen from the Customs Administration on May 27, 2005. However, there was no evidence to show whether a losses report was submitted to the Finance Secretary as required, in order for the loss to be written off.

Administration's Response: The Commissioner General stated that the Administration was awaiting the outcome of the Court proceedings. The matter is now completed and the loss report for the \$10.318M will be submitted to the Finance Secretary shortly.

Recommendation: The Audit Office recommends that the Customs and Trade Administration file the losses report with the Finance Secretary. (2009/34)

96. The Administration has still not presented a losses report to the Finance Secretary for 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 dishonored, and for which the amounts remained uncollected for the period 1996 to 2000, and cheques totalling \$14.698M for goods, which were released to some importers during the Public Service strike of May/June 1999.

Administration's Response: The Commissioner General stated that the loss report will be submitted to the Finance Secretary shortly.

Internal Revenue

97. The Internal Revenue Administration is still experiencing difficulties with the monitoring of receipts and calculations of remittances with respect to Forms II. In accordance with the Income Tax Act, Forms IIs are required to be submitted each year for the previous year, on the total tax deductions made by each employer. During the year 2008, examination of the Forms 11 Register revealed that there were 1,296 employers who submitted Forms 11 for their employees. However, differences were observed between the amounts declared by the employer and what was actually collected by the Internal Revenue in 259 instances. For 2009, examination of the Forms 11 Register revealed that there were 1,488 Employers who submitted Forms 11 for their employees. In addition, 207 instances were observed where the Forms 11 Returns were not examined and reconciled for differences. Further, there were twenty-four instances totalling \$4,296,107 where differences were observed between the amounts declared by the employers and the amounts paid.

Administration's Response: The Commissioner General stated that mechanisms were put in place to have corrective action taken and to strengthen systems. Of the twenty-four instances where differences were observed, eighteen were overpayments by employers.

Recommendation: The Audit Office recommends that the Administration reconciled these returns on a timely basis so any difference can be readily identified and rectified. (2009/35)

98. 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. However, since 2002 it was observed that an airline was in default to the sum of \$25.588M. At the time of reporting in September 2010, this matter was being addressed by the Legal Division.

Administration's Response: The Commissioner General stated that the matter regarding this airline is in the course of settlement.

Recommendation: The Audit Office recommends that the Administration deal with this outstanding matter urgently. (2009/36)

99. The Administration is still experiencing difficulties in having all delinquent self-employed persons comply with the requirements of the Income Tax Act. During 2008, the Authority had identified 43,161 persons as self-employed. Collection of Income Tax for self-employed persons amounted to \$1.652 billion. Similarly, during 2009, the Authority had identified 80,134 persons as self-employed and collection of income tax from self-employed persons increased to \$2.057 billion. With respect to Professional Fees collected there was an increase of \$950M from 2008. 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 was still in effect and the matter has not been finalized.

Administration's Response: The Commissioner General explained that 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 restraining the Guyana Revenue Authority from assessing and collecting taxes from all Attorneys-at-Law and medical practitioners.

Penalties and interest are imposed on delinquent self employed taxpayers as part of the process of enforcing compliance. Legal redress in the courts is a last resort.

Recommendation: The Audit Office recommends again that the Administration deal with this outstanding matter urgently. (2009/37)

100. During the year 2008, the number of companies that submitted annual returns could not have been determined at the time of the audit. However, evidence was seen where the Department instituted 140 charges against companies and forty-three were subsequently addressed in the Court. For the year 2009, 2,034 companies were reflected as being active. In addition, 785 Corporation Tax Returns were filed for the year. Further, evidence was seen where the Department instituted 123 charges against companies and eight were subsequently addressed in the Court.

Administration's Response: The Management explained that legal charges are instituted against delinquent companies as an ongoing process and the department has strengthened its Legal Division as such the system is now more dynamic and defaulters are taken to court regularly.

Recommendation: The Audit Office again recommends that the Administration rigorously follow-up on these outstanding matters. (2009/38)

101. Amounts totalling \$28.675M were collected as Process fees/Estate Duty for 2008. This related to the processing of 1,082 estates. An audit examination of the Register was conducted and revealed amounts totalling \$19.627M as being collected resulting in a difference of \$7.978M. Similarly, for the year 2009, amounts totalling \$26.565M was collected as Process Fees/Estate Duty and a total of 1,137 estates were processed. However, an audit examination of the register was conducted and revealed amounts totalling \$22.543M as being collected resulting in a difference of \$4.022M.

Administration's Response: The difference occurred because the revenue collected reflects actual payments of Process Fees during the year. This includes payments for estates that were declared in previous years. The register only records declarations for the current year and excludes arrears and corrective declarations. A report can now be obtained from TRIPS showing this analysis.

102. The Administration is still experiencing difficulties in monitoring the status of all default matters and ensuring that cases pending are finalised in a timely manner. During 2008, an examination of the Objections and Appeals Register revealed that the section had 440 cases pending for various defaults with \$10.722M for penalties that were yet to be finalized. Similarly during 2009, an examination of the register revealed that approximately 252 cases total \$364.9M representing Tax in Dispute and \$5.816M for penalties as at 31 December 2009 were to be finalised.

Administration's Response: The Commissioner General explained that as of October 2010; (a) the number of cases received for 2008 were 1,388 with 385 (27%) still to be finalized representing \$487M in taxes and \$10M in penalties in dispute and (b) Likewise, in 2009 the Department received 762 cases with 155 (20%) still to be finalized representing \$184M in taxes and \$5M in penalties in dispute. However, the Administration is continuing its efforts to finalise the outstanding objections in a timely manner.

Current year matters, with recommendations for improvement in the existing system

103. There continued to be un-reconciled differences between the records of the Internal Revenue Administration and the Statements of Receipts and Disbursements prepared by the Ministry of Finance. During the year 2008, total payments into the Consolidated Fund were \$34.530 billion while the statement of Receipts and Disbursements showed total payments into the Fund for Internal Revenue as \$34.609 billion, resulting in an overstatement of \$79M. Similarly, during 2009, examination of the records of the Department revealed payments totalling \$36.721 billion were paid into the Fund, whilst the statement showed total payments of \$36.763 billion resulting in a difference of \$42M. Further checks revealed that included in this difference is an amount of \$34.024M representing revenue from the Ministry of Home Affairs, thus resulting in an un-reconciled difference of \$8M.

Administration's Response: The Commissioner General explained that the Guyana Revenue Authority and the Ministry of Finance have reconciled the difference for 2008 and are working to have the un-reconciled difference for 2009 identified and make the necessary adjustments.

Recommendation: The Audit Office recommends that the Revenue Accounting Section and the Ministry of Finance reconcile the records every quarter so that adjustments can be done in a timelier manner. (2009/39)

104. An examination of the Dishonored Cheques Register revealed that for the period under review, fifty-one cheques valued at \$79.459M received from thirty-eight importers were dishonored and were referred to their respective drawers. However, there was no evidence of undue delay in the clearing of these cheques by importers, since this was done within one to nine days.

105. An examination of liquor licences records for Regions Nos 2, 3, 4 and 10 revealed that a total of 1,806 registered premises did not renew their licences in 2009. The details are as follows:

Types of Business	Defaulters	Renewal Fees \$	Total \$'000
Liquor Restaurants	758	5,000	3,790
Spirit Shops	147	5,000	735
Hotels	82	5,000	410
Special Licence Taverns	8	500	4
Members Club	22	5,000	110
Off Licences Shops	789	500	395
Total	1,806		5,444

106. In the absence of information on the status of the 1,806 businesses, it could not be determined whether licences totalling \$5.444M were due for renewal.

Administration's Response: The Commissioner General stated that in 2009, the Licence Revenue Office had commenced the automation of the Motor Vehicle Licencing system which competed for major resources resulting in a delay of some control visits activities. However, some control visits were carried out by the Enforcement & Investigations Department.

Recommendation: The Audit Office recommends that the Administration send out notices to the owners of all premises registered to sell liquor that have not renewed their licence for the period under review. Based on the responses received, excise officers should carry out inspections for the purpose of prosecuting defaulters and to update the various registers. (2009/40)

107. The Internal Revenue Administration has now filed a losses report to the Finance Secretary, for the eleven dishonored 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. At the time of reporting, a response was received from the Ministry of Finance stating that the matter is being addressed by the Losses Board Committee.

Debt Management

108. According to Section 117 of the Income Tax Act Chapter 81:01, employers are required to furnish Pay-As You-Earn (PAYE) returns in respect of their employees to the Commissioner General, not later than fourteen days after the close of the month. However, during 2009 there were 158 employers who failed to submit returns. Legal proceedings were taken against eleven of the companies for non-submission of returns. In addition, an analysis of the penalties outstanding revealed 4,780 penalties totalling \$34.721M including interest were still outstanding at the time of reporting.

Administration's Response: The Commissioner General stated that the 4,780 cases of penalties amounting to \$34.721M included the following taxpayers for which no notices were sent:

Taxpayer	Number	Penalty Amount \$'000
Government Agencies	363	20,644
Taxpayers with penalty charges amounting to \$100 or less	1,354	39
Payment arrangement and court cases for which penalties were incorrectly computed	32	7,940
Summary	1,749	28,623

Recommendation: The Audit Office recommends that the Internal Revenue Administration send out demand notices to the delinquent employers for non-compliance with the Income Tax Act. (2009/41)

Integrated Financial Management and Accounting System

Prior year matters, which have not been resolved

109. In addition to the passing and implementation of the FMA Act, 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).

110. The 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 ten modules. These modules are the Appropriation, Expenditure, General Ledger, Control, Revenue, Treasury Management, Purchasing, Asset, Inventory and Performance Budgeting modules. During the period under review, seven of the ten modules were operational. These seven modules were the General Ledger, Appropriation, Expenditure, Revenue, Control, Performance Budgeting and Treasury Management modules.

111. 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 were not consistent among Agencies nor was it consistent within the Agency.

Department's Response: The Accountant General explained 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.

Recommendation: The Audit Office recommends that the Ministry of Finance should take immediate steps to have the remaining modules implemented. (2009/42)

AGENCY 04
MINISTRY OF FOREIGN AFFAIRS

Guyana's Permanent Mission of the Republic of Guyana to the United Nations

Prior Year Matters, which have not been resolved

112. An examination of the reconciliation of the main bank account revealed that fifteen reconciling items totalling US\$15,763.99 dating back to years 1993 to 1998 had not been cleared. These included twelve deposits amounting to US\$13,690.99 which were recorded in the cash book during the period 1993 to 1998 as having been received but could not be traced to the bank account. The following are details of the reconciling items:

Item №	Particulars	Amount US\$
1	Amount deposited on 18/02/1993, not brought to account	123.76
2	Amount deposited on 14/03/1993, not brought to account	2,958.71
3	Un-reconciled sum dating back to January 1995	1,620.00
4	Amount deposited on 29/02/1996, not brought to account	658.40
5	Amount deposited on 31/07/1996, not brought to account	453.80
6	Amount deposited on 02/01/1997, not brought to account	2,500.00
7	Debit to Bank Account on 29/04/1997, not in cash book	100.00
8	Amount deposited on 11/06/1997, not brought to account	3,121.04
9	Cheque cashed on 22/07/1997, not in cash book	353.00
10	Amount deposited on 08/01/1997, not brought to account	1.77
11	Amount deposited on 21/10/1997, not brought to account	1,100.00
12	Amount deposited on 21/10/1997, not brought to account	980.00
13	Amount deposited on 18/12/1997, not brought to account	746.40
14	Amount deposited on 31/12/1997, not brought to account	101.48
15	Amount deposited on 10/12/1998, not brought to account	945.63
Total		15,763.99

113. On the issue of writing off the reported discrepancies as a loss, the Director General filed a Losses Report with the Finance Secretary on 4 August 2006. As far as the Mission is aware, no action has yet been taken on this report.

Ministry's Response: The Head of Budget Agency explained that more stringent measures are in place by monitoring of the bank account by the sub-accounting officer at the mission and the Expenditure Planning and Monitoring Unit. The Ministry is following up with the Ministry of Finance on the losses report submitted for the sum of US\$15,763.99.

Recommendation: The Audit Office recommends that the Mission and the Ministry of Foreign Affairs respectively institute supervisory control measures over the operations of the bank accounts and engage the Finance Secretary on the issue of the losses relating to deposits and other items, which have all proven to be irrecoverable. (2009/43)

Guyana's Consulate, New York

114. The banking of revenue was not done in a timely manner at Guyana's Consulate in New York. Such banking was not done daily, but instead once or twice weekly.

Ministry's Response: The Head of Budget Agency explained that all efforts are being made to bank revenue collected on a daily basis.

Guyana Consulate - Toronto

115. Revenue collections for the year 2009 totalled CDN\$148,515 with a Guyana dollar equivalent of \$26.667M. In this regard, the remittance of revenue to the Accountant General was not done on a timely basis, since instances were observed where revenue was remitted approximately four months after the month of collection.

Mission's Response: The Head of Budget Agency indicated that the Ministry takes note of the Auditor General's recommendation and would do so.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs put mechanisms in place with a view to ensuring that the Consulate remits its revenue on a timely basis into the Consolidated Revenue Account. (2009/44)

Guyana Embassy Brussels

Current year matters, with recommendations for improvement in the existing system

116. The main bank account of the Mission was a dual currency account. When transfers are made from the Sub-Treasury in Washington D.C., the amounts were brought to account in United States dollars. When the need arises, the mission would request transfers to the "Euro" (€) part of the account to meet its operational expenses. A cash book was not maintained for the United States dollar segment of the two part main bank account, which had a balance of US\$70,283.58 at 31 December 2009. The failure to account for transactions in this currency resulted in details of payments and balances and in some instances bank charges, not being readily available and balances not being reconciled.

Embassy's Response: The Representative of Head of Budget Agency indicated that the Embassy does not transfer the full amount that is received in remittances, for example hundreds of dollars. After an accumulation these amounts would then be transferred in a later month. Henceforth, the cashbook will be properly maintained.

Recommendation: The Audit Office recommends that the Embassy take immediate action to introduce a cash book to record transactions on the United States dollar segment of the main bank account. (2009/45)

Matters Common to Overseas Missions

117. The monthly remittances of funds to meet the operational expenditure of Guyana's overseas missions were received either close to the end of each month or in the succeeding month. This situation has occurred for a number of years without being remedied and could adversely affect the missions' credibility established over the years and/or result in the bank accounts being overdrawn and become subjected to interest charges and/or penalties. Surely, it is to the credit of the functioning Financial Attachés, Executive Officers (Accounts) and the Representatives of the Head of Budget Agency that the missions' accounts were neither overdrawn nor were there situations of tarnished credibility over the period.

Ministry's Response: The Head of Budget Agency indicated that the Ministry will make every effort to remit funds to Missions in a timely manner. However, the process needs the cooperation of all the three Agencies – Ministry of Finance/Ministry of Foreign Affairs/Missions (14) to allow for a smooth and timely flow of funds for the upkeep of Overseas Missions. Remittances are often not transferred on a timely basis because of the processes the Ministry has to follow for the release of funds which takes approximately three weeks. In an effort to alleviate the problem of Missions not receiving remittances on a timely basis it was recommended that the Ministry discussed with the Director, Office of the Budget to issue one month's remittance in advance. The issue was also raised with officials from the Ministry of Finance at a meeting held on October 8, 2010 to discuss Budget 2011 -2014.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take a serious view of this state of affairs and put mechanisms in place aimed at ensuring that remittances are sent in a timelier manner. (2009/46)

118. The Guyana Embassy in Washington D.C. transferred amounts totalling US\$4,902,786.62 to nine of Guyana's overseas missions on behalf of the Ministry of Foreign Affairs. However, only one of these, namely, the Guyana Permanent Mission to the United Nations, acknowledged receipt of such transfers, whilst the Guyana Embassy in Beijing partially complied. The table below gives details of those missions that had not complied with the requirement to provide acknowledgements for the funds transferred.

Mission	Amount US\$
Guyana Embassy, Brasilia	451,861.08
Guyana Embassy, Brussels	449,032.80
Guyana Embassy, Caracas	298,420.46
Guyana High Commissioner, India	435,359.32
Guyana Consulate, Nickerie	106,596.99
Guyana Embassy, Paramaribo	180,835.68
Guyana Consul General New York	835,273.65
Total	2,757,379.98

Recommendation: The Audit Office recommends that the Missions solicit the help of the Ministry of Foreign Affairs to ensure that all Missions in receipt of transfers from the Sub-Treasury properly acknowledge such funds on official receipts. (2009/47)

Ministry's Response: The Head of Budget Agency indicated that the Ministry in correspondence dated May 28, 2010, all Missions were advised, that in keeping with Financial Regulations, all remittances received to meet budgetary commitments, including remittances for the payment of salaries and allowances to home-based staff, contributions the international organizations and stipends for Honorary Consuls etc., must be acknowledged by the issuance of a Government of Guyana Official General Receipt. Further, the General Receipt must be issued to the source from where the remittances were disbursed to their Missions. Since this advisory was issued in 2010, the system should be in place from 2010. Missions would be reminded to issue receipts for all remittances received.

119. The Accountant General was yet to acknowledge the remittances of revenue from Guyana's overseas missions, even though evidence establishes the authenticity of the related transfers. The records available at some missions indicate that related acknowledgements have been outstanding for even longer than ten years. The table below gives details of revenue collections at missions that were audited for the current period, which approximate \$181.458M.

Overseas Mission	Revenue Collected	Equivalent G\$'000
Guyana Embassy, Washington	US\$97,836.00	18,955
Guyana Embassy, Brussels	€8,747.73	2,274
Guyana Consul General, New York	US\$618,615.00	119,852
Guyana Embassy, Ottawa	CDN\$6,510.00	1,163
Guyana Consul General, Toronto	CDN\$148,515	26,667
Guyana High Commission, London	£39,513.62	12,547
Total		181,458

Ministry's Response: The Head of Budget Agency indicated that the Ministry wrote the Accountant General to provide official receipts for revenue received.

Recommendation: The Audit Office recommends that the Missions through the Ministry of Foreign Affairs pursue this matter vigorously with the Accountant General with a view to obtaining the outstanding acknowledgement receipts. (2009/48)

120. The adequacy of staffing at some of Guyana's overseas missions could not be assessed, because of the unavailability of information on the authorised complement. Nonetheless, a comparison of the staffing structure for the previous period with what currently obtains revealed negative changes in the diplomatic structure as it relates to the missions in London and Brussels.

121. In the case of London, the work plan for the year under review indicated that sound foreign policy initiatives would be pursued “in conjunction with the Government's overall objectives to expand and develop the economic and social sectors of Guyana”. To this end, a major component required the “... fostering relations with the UK and countries to which the High Commissioner is accredited.” However, during the period the accredited countries were not visited in keeping with the plan. Here it would seem that the Head of Mission was bogged down with other major diplomatic tasks and administration of the High Commission and therefore could not visit as planned, even though he had the support of a Counsellor. In the previous period, the mission had two Counsellors, but one of them, who had carried out the functions of Trade Attaché, was recalled and this apparently increased the work load carried by the other diplomatic staff. It would therefore seem that consideration should be given to improving the complement of diplomatic staff.

122. There was a similar situation at Brussels, and this manifested itself in the internal controls, where the Ambassador had had to undertake the “online” banking for the Embassy, transfer salaries of home-based staff and in the absence of the Representative of the Head of Budget Agency, carry out supervisory checks on the accounting process. Additionally, diplomatic work is likely to suffer if either the Ambassador or the diplomatic staff goes on leave or is otherwise engaged. The shortage of staffing also resulted in critical gaps in the accounting process, where it was necessary for the Ambassador to sign blank cheques and bank transfer orders when away from the Embassy for periods over two weeks. Such untenable practices could only cease if at least one other diplomatic staff is assigned.

Recommendation: The Audit Office recommends that the Director General, Ministry of Foreign Affairs take appropriate action to have the Mission’s staff requirement assessed and documented for future reference. (2009/49)

123. Furthermore, the issue of the inability of the missions that were visited to effectively segregate finance related duties must again be considered. At each mission, several related accounting duties were performed by one officer. These duties include: (a) the preparation of payment and receipt vouchers, (b) the execution of payments, while writing up the Sub-Accountant’s cash book, the expenditure statements and the cash book, (c) the preparation and signing of cheques, (d) preparation of bank reconciliation statements, collection, deposit and remittance of revenue and (e) writing up of the votes ledger, among others. It is only because of the honesty of the officers manning these units that the weaknesses were not exploited.

Ministry’s Response: The Head of Budget Agency indicated that the Ministry is looking at the possibility of recruiting additional staff.

Recommendation: The Audit Office therefore recommends that the Ministry of Foreign Affairs assist the improvement of the internal controls by including at least one other person in the accounting units of the missions to provide a basis for adequate segregation of duties and improved internal controls. (2009/50)

124. Unspent balance approximating G\$20.141M that existed at 31 December 2009 was paid over late to the Consolidated Fund. This was not in keeping with the requirements of Section 43 of the Fiscal Management and Accountability Act 2003, which requires any unexpended balance of public moneys issued out of the Consolidated Fund to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. The receipt of the amounts transferred was also not acknowledged by the Ministry of Finance. The following are details:

Overseas Mission	Date of Refund	Foreign currency	Amount G\$'000
Guyana Embassy, Washington	20/04/2010	US\$35,054.00	7,151
Guyana Embassy, Brussels	11/05/2010	US\$16,680.62	3,603
Guyana Consul General, New York	13/05/2010	US\$13,991.00	2,848
Guyana Embassy, Ottawa	15/03/2010	US\$12,938.00	2,639
Guyana Consul General, Toronto	31/05/2010	CDN\$505.00	99
Guyana High Commission, London	25/05/2010	£12,141.66	3,801
Total			20,141

Ministry's Response: The Head of Budget Agency indicated that the missions would be formally advised to pay over all unspent balances to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take steps to ensure that missions comply with Section 43 of the Fiscal Management and Accountability Act (2003) as it relates to unspent balances. (2009/51)

125. The main bank accounts of the missions listed in the table below were affected by a number of outstanding advances totaling \$17.762M, all of which relate to years prior to 2009. Of the advances, a significant amount was in relation to Heads of Missions' attendance at official conferences overseas. The issuing of such advances from the operational funds of missions is not in keeping with established procedures, which require the Accountant General's Department of the Ministry of Finance, under which funds were allocated for such purposes, to issue such advances and account for these transactions.

Overseas Mission	Number of Advances	Foreign Currency	Amount G\$'000
Guyana Embassy, Washington	35	US\$65,933.45	13,384
Guyana Consul General, New York	5	US\$1,423.08	289
Guyana High Commission, London	22	£12,493.09	4,089
Total			17,762

Ministry's Response: The Head of Budget Agency indicated that the Statements of Expenses amounting to G\$17.762M have been submitted to the Ministry of Finance for clearing.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take appropriate action to have the outstanding advances cleared, while ensuring that all amounts

associated with the attendance to approved conferences, and other matters requiring the Ministry's intervention, are remitted in a timely manner. (2009/52)

AGENCY 11
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters, which have not been resolved

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

- (a) several significant differences were observed between the stock ledger balances and actual stock on hand;
- (b) large amounts of unserviceable items were kept in the Stores; and
- (c) there was no established process for the re-ordering of stock and in many cases there was evidence of overstocking.

Commission's Response:

- (a) The Head of Budget Agency agrees with this comment. However, these differences between the Stock Ledger and actual stock arose because of the fire of 2006 which destroyed some of these stocks. These stocks destroyed were not written off as yet which resulted in the difference between physical stock and the stores record.
- (b) The Head of Budget Agency agrees with the comment. Efforts are being made to have these items written off - Board of Survey.
- (c) The Head of Budget Agency agrees with the comment. Reorder levels not built into system. The evidence of overstocking shown is from previous years and has been addressed in recent years.

Recommendation: The Audit Office recommends that the Commission carry out a comprehensive review of its Stores accounting methodology, with a view to bringing it in line with the requirements of the Stores Regulations and standard accounting practice. (2009/53)

127. The inquiry into the loss suffered by the Commission of approximately \$1.845M due to financial irregularities that were perpetrated during the year 2004 has not yet been finalised by the Police.

Commission's Response: The Head of Budget Agency had indicated that the Commissioner had written to the Ministry of Home Affairs and contact was made with the Commission of Police and was advised that the matter is receiving attention.

Recommendation: The Audit Office recommends that the Commission continue to follow-up with the Commission of Police with a view to obtaining a report on his findings for forwarding to the Finance Secretary. (2009/54)

128. In an attempt to determine the reason for the disparity in pricing it was discovered that a GECOM supplier, from whom purchases totalling \$24.633M were made, 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. Checks undertaken revealed that documents relating to the supplier's business registration had been falsified.

Commission's Response: The Head of Budget Agency indicated that "this matter had been adjudicated by the NPTAB. This was discovered and the matter was referred to the police.

129. A recommendation was made in my report for the year 2007 for the Commission to investigate and report on the validity of the purchases, and to determine the circumstances surrounding the disparity in pricing and credentials of the supplier. However, to date a report has not been submitted on the issue.

Commission's Response: The Head of Budget Agency explained that the "National Procurement and Tender Administration Board had adjudicated this matter and as such the relevant documentation resides in that office. Efforts should be made to have the documents provided by that office."

130. In relation to the outstanding advances on the Commission's Standing Imprest with an authorised amount of \$50M, the following discrepancies continued to occur during the year under review:

- Advances were not cleared immediately on the completion of the related official business. At time of the audit, seven advances totalling \$1.633M were still outstanding for 2006 -2008;
- In relation to the outstanding advances, four was in relation to officers who were no longer in the employ of the Commission; and
- There was an issue where a senior management official had uplifted an advance of \$500,000 on 8 June 2006 for the sole purpose of offsetting elections expenses. It should be noted that to date a proper investigation has not been carried out and the advance remained outstanding.

Commission's Response: The Head of Budget Agency explained that action was taken to recover the thirteen outstanding advances totalling \$11.018M for the year 2008 that was mentioned in the audit report and to date two advances totalling \$0.589M has remained outstanding for the following reasons:

Year	Name	Amount \$'000	Reasons
2008	C. Saul	404	Some endorsed cheques totalling \$1,061,000 were submitted to clear the advance of \$1,485,000. However, the amount was below the advance taken. Therefore, the difference is recorded as outstanding. NB: No longer employed with GECOM.
2008	I. Hernandez	185	Two batches of vouchers totalling \$1,016,400 and two (2) endorsed cheques totalling \$260,000 were submitted to clear the advance of \$1,461,100. However, the amount was below the advance taken. Therefore, the difference is recorded as outstanding. NB: No longer employed with GECOM.
Total		589	

In addition, action was taken to recover the eight outstanding advances totalling \$8.520M that remained outstanding between the years 2006 to 2007 that was mentioned in the audit report and to date five of the advances totalling \$1.043M remained outstanding for the following reasons:

Year	Name	Amount \$'000	Reasons
2007	E. Peters	47	It is known that a voucher was submitted and photocopy of the voucher is with the CEO. NB: No longer employed with GECOM.
2007	B. Persaud	314	It is known that vouchers were submitted to clear the advance of \$392,000. However, the Commission recommended that the vouchers be forwarded to the Police to conduct investigation. It should be noted Mr. Persaud has since deceased.
2007	I. Sattaur	173	No vouchers were submitted officially to the Imprest Clerk to clear the advance. However, it is known that a voucher was prepared. NB: no longer with GECOM.
2007	B. Thomas	10	No vouchers submitted to clear advance. NB: No longer employed with GECOM.
2006	C. Benn	500	Money was reportedly stolen after the fire on 9 September 2006.
Total		1,044	

- Mr. Peters submitted vouchers to clear his advance of \$47,000. However, these vouchers were questioned by the Commission and an internal investigation ensued.
- Mr. Peter's services were terminated as a result of the findings of the investigation. However, the vouchers cannot now be located.
- Mr Bissondyl Persaud submitted vouchers to clear his advance of \$392,000. However, these vouchers were submitted to the Police for investigation on a directive from the Commission.

- Mr. Persaud had to be refunded cash in the sum of \$78,505, which he had over expended from a previous advance. This amount was utilised to reduce the amount outstanding to the Imprest, therefore the difference is recorded as outstanding. It should be noted that Mr. Persaud is now deceased.
- The Head of Budget Agency did take steps to recover the advance by withholding Mr. Sattaar's salary. However, the Commission intervened and directed that the salary of Mr. Sattaar be released forthwith.
- GECOM endeavours to operate the Imprest in keeping with established policies and procedures as it relates to the issuing of advances. GECOM is also aware of the underlining principle of issuing advances, that is, to ensure persons with outstanding advances are not given another advance without first clearing the previous advance.
- In relation to the \$500,000 advance outstanding against Mr. C. Benn, he was advised by way of letter from the Chief Security Officer to report this matter to the Police. The Finance Secretary was also informed of the loss of money.
- However, from time-to-time the Commission would intervene and direct that the Officer with outstanding advance be given an additional advance so as not to stymie the work of the Commission.
- In addition, the Commission is aware from past experience that the very underlining principle governing the issuing and clearing of advances and time constraints sometimes conflict with GECOM's ability to complete planned activities within the stipulated time frame, which if not completed in a timely manner would have a disastrous effect on the conduct of General, Regional and Local Government Elections.
- It should be noted that Registration Officers typically request for an advance to conduct planned activities within any given month. The Registration Officers are informed that the cash is for making petty payments below \$50,000 and that all payments from \$50,000 and above must be entered on a contract to be processed at Head Office and a cheque issued to the contractor/supplier for the service provided.
- However, Registration Officers have been complaining for years that contractors/suppliers are reluctant to enter into contracts, render the services and wait for their payments. In addition, some Contractors demand to be paid by cash in full immediately on the completion of a job whilst other contractors may agree on the payment of a mobilisation of 50%.
- The Registration Officers are confronted with these dilemmas on a daily basis and pay out large sums of money to contractors/suppliers by entering into contracts and making full payment from their advances without the contracts being submitted to Head Office for processing. More often than not the Registration Officers just pay the contractors and collect a receipt.

- The Registration Officers would report that this was done because of the time constraint involved in forwarding the contracts to Head Office for processing or contractors demanded to be paid upfront before undertaking the work.
- Payments above the \$50,000 limit would not be accepted to clear officers' advances. Therefore, the advance is part cleared with the bills/receipts below the \$50,000 limit and the difference to be refunded by the officer in cash or endorsed cheque when the contract is processed.

Recommendation: The Audit Office recommends that the Commission take appropriate action to confirm to the regulations as they relate to issuing and clearing advances, while taking immediate steps to recover outstanding amounts. (2009/55)

131. An audit inspection of the Kingston and Coldingen Stores revealed that the following unsatisfactory features persisted during the year under review:

- both Stores were stocked with large quantities of pharmaceuticals, which were all expired;
- more than 878 print cartridges and toners, which cost \$3.855M, had also expired. In addition, some of these had become obsolete and were no longer in use;
- a stock of 268 cartons of Polaroid film with an estimated market value of \$30.485M was due to expire on 30 April 2007, but the Commission entered into an agreement, whereby a local firm would utilise and replace the stock at a later date. Apparently, the contract was to be reviewed on 30 April 2007, but this was not done. On 13 September 2007, 94 cartons with an estimated value of \$10.693M were declared spoilt by the other party to the agreement and were returned to the Commission. To date, the difference of 174 cartons valued at \$19.792M were still outstanding. There were also 1,200 expired model 669 Polaroid films that cost \$5.460M;
- water soaked, expired, acid leak and /or corroded “D” and similar sized batteries to value of \$528,525 were still on hand in the stores and were still reflected on the records;
- two 13-plate dry cell batteries, forty three 17-plate and eighty six 29-plate batteries valued at \$3.758M which had been certified as unusable were also on hand; and
- 2,024 expired air fresheners and 1,086 Baygon to the value of \$1.063M and \$933,960 respectively.

Commission’s Response: The Head of Budget Agency stated that:

- (a) Stocks of large quantity of expired pharmaceuticals.
- (b) More than 878 obsolete/expired print cartridge and toners

- (c) Water soaked, expired, acid leak and/or corroded "D" and similar sized batteries still on hand reflected in the records.
- (d) 2 - 13 plate; 43 - 17 plate and 86 - 29 plate batteries certified as unusable still on hand
- (e) Expired air fresheners and Baygon still on hand.

As noted efforts are being made to have all expired or obsolete stock written off /disposed.

132. It should be noted that for the year 2007, the Head of Budget Agency response on the film issue indicated that "The Commission at its 253rd Statutory Meeting on 2nd June, 2009 directed the Accounting Officer to write ACME General Store requesting outstanding payments for films supplied via Agreement dated 11th April, 2007. On the 8 March, 2010 out of \$14M paid to ACME for items, the equivalent of \$5.399M was recovered in the form of printers, flash drives, projector, power strips etc.

Recommendation: The Audit Office recommends that the Commission (a) re-evaluate its operations, with a view to institutionalising better control over the ordering and management of election stock, so as to minimise, if not eliminate, waste due to managerial extravagance; and (b) do all that is necessary to recover the outstanding sum (including any interest due) on the agreement for utilisation of Polaroid films. (2009/56)

133. In relation to expenditure under the category "Maintenance of Buildings", the following were observed during physical verification exercises:

- (a) There was an overpayment of \$30,000 on the electrical installation to the first and ground floor of the logistics division building and internal walls cladding as a result of a failure to install two four feet double fluorescent lamps as required under the contract;
- (b) An amount of \$50,000 was overpaid on the contract for the completion of fence at GECOM Main office as a result of the requirement for installation of wheels to the gate being breached; and
- (c) There was an overpayment of \$97,820 on the contract for the demolition of an old shed and construction of carport in the GECOM Commission's Building compound, as a result of the following discrepancies:

Description	Quantity Required	Quantity Paid	Difference	Rate \$	Amount \$
Rafter	308 bm	380	72	200	14,400
Sheet laths	385 bm	480	95	200	19,000
Lap edge to division and wall	100 bm	138	38	340	12,920
Down pipe	0 bm	16	16	750	12,000
2" diameter pvc bend	0 nr	8	8	500	4,000
Bore holes in existing fence	0 nr	4	4	2,000	8,000
Block to walls	6 sy	17	11	1,600	17,600
Plaster block work	12 sy	23	11	900	9,900
Total					97,820

Commission's Response: The Head of Budget Agency indicated that in every case he agrees with the comments and has contacted GECOM's Consulting Engineers (a) "to investigate whether an additional fluorescent lamp was needed and if payment was made for same. They would report accordingly"; (b) "who are in the process of locating the Bills of Quantity to confirm whether wheels were included in the contract sum and if so, to have the contractor correct the shortcoming"; and (c) "to investigate" and report on the findings on the carport.

134. A physical count of the stock of Motorola C117 cell phones revealed that 2,459 were on hand. However, the stock ledger reflected a balance of 2400 or a difference of fifty-nine cell phones.

Commission's Response: The Head of Budget Agency explained that "The difference between the Physical Stock and the Stock Ledger arises because the Stock Ledger was updated with the quantities of C117 Motorola cell phones purchased and did not include the additional cell phones received in excess of the contract quantities. These additional cell phones were given by the supplier to cater for any defective phones received. These additional cell phones will be transferred to the gift ledger and taken into stock."

135. Efforts to validate the claim that excess phones were gratuitously received from the supplier proved futile, since there was no documentation to support the explanation. Even a comparison of the procurement and stock records of the Commission invalidated the clarification that receipts were in excess of the ordered amounts. Nonetheless, given the circumstances of the explanation it would have been more appropriate for such excesses to be brought to account in the stock records at the time of receipt and appropriate accounting entries made in a timely manner to record the gifts.

Recommendation: The Audit Office recommends that the Commission take immediate action to bring to account the excesses existing in its stock of Motorola C117 cell phones. (2009/57)

Current year matters, with recommendations for improvement in the existing system

136. An examination of the safe contents revealed that there were fifteen stale dated cheques totalling \$5.215M which represent outstanding payment to suppliers and contractors for the year under review. These cheques should have been refunded to the Consolidated Fund and the necessary adjustments made to the books of account. However, since this was not done, the Appropriation Account was overstated by the sum.

Commission's Response: The Head of Budget Agency indicated that he "agrees with the comments. However, a majority of the payment vouchers was in the IMFAS and was automatically examined by the Accountant General's Department before the system closed at midnight on the 31 December 2008 and thereafter cheques were printed on the 31 December 2008 and were uplifted by GECOM in January 2009. Therefore, it was virtually impossible to have the cheques refunded to the consolidated fund on or before 31 December 2008.

In addition, the cheques became stale dated as a result of the payments being put on hold for outstanding issues with contractors/suppliers. The Head of Budget Agency agreed to have these matters treated expeditiously in an effort to resolve these issues."

Recommendation: The Audit Office recommends that the Commission facilitate the adjustment of expenditure reported in the accounts by instituting measures to ensure the full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year. (2009/58)

137. An examination of payment vouchers revealed that 111 vouchers valued at \$48.972M were not presented for audit during the period under review.

138. The Guyana Elections Commission has still not taken the necessary steps to have all of its employees registered with the National Insurance Scheme. In 2009 there were eight employees were not registered with the National Insurance Scheme. It should be emphasised that registration with the Scheme has Implications for Social Security and other benefits.

139. Amounts totalling \$43.815M were expended on Utility Charges. However, an examination of the registers revealed differences between the amount in the registers and the amounts shown on the Appropriation Accounts as shown below:

Description	Amount as per App. A/c \$'000	Amount as per Registers \$'000	Difference \$'000
Electricity Charges	29,715	29,551	164
Telephone Charges	7,268	7,228	40

140. Amounts totalling \$90.518M were expended on Security Services for 2009. Included in this amount is a contract for \$9.7M awarded to a security firm for the provision of security services for four locations in District 4 and two locations in District 3. An examination of the payments made to this security firm revealed that:

- (a) The full amount invoiced was paid on each occasion without any deductions for absences or lateness. This was also evident with fixed monthly billings for thirty or thirty one days respectively; and
- (b) There was no system or person in place to verify that guards actually worked and were at their respective locations assigned, thus giving rise to the situation at (1) above.

141. In addition, it was noted in February 2009 that GECOM terminated the contract with the above-mentioned security firm for one location (Coldigen in District 4) without any legitimate reason. However, the head of GECOM's security provided an oral explanation stating that the termination was due to unsatisfactory performance.

142. GECOM then rehired thirteen of the fifteen guards that were previously employed by the security firm at Coldigen as GECOM's security staff attached to the same location. These guards currently receive a flat rate of \$200 per hour while previously under the security firm these guards received \$100 per hour although GECOM was invoiced at a rate of \$200 per hour for each Guard.

143. Further checks revealed that payment voucher № 1101594 for security charges for December, 16 - 31 2009 did not have the correct certificate of performance. The certificate attached was a photocopy of another security firm for the Period September 1- 30, 2009. The photocopy certificate had no relevance to the payment voucher but was used to process the voucher for payment.

144. Amounts totalling \$23.5M were paid on two contracts for the purchase of toners for OKIDATA printers, fuser belts and transfer belts as detailed below:

Date	Contract №	Method	Amount \$'000
28/12/2009	411/09	Single Sourcing	11,600
30/12/2009	465/09	Selective Tendering	11,900
Total			23,500

145. However, an examination of the contracts and supporting documents revealed that:

- (a) The suppliers were the same individual who supplied GECOM under two separate business names;
- (b) Requests were made separately for Single Sourcing and Selective Tendering by GECOM on 23 and 31 December respectively;

- (c) The contracts appeared to be sub-divided in order to avoid the limits for cabinet no-objection; and
- (d) Photocopied quotations were attached to the payment vouchers in order to process the payments.

146. With respect to Contract № 465/09, which had the other two quotations attached, one supplier indicated that the item was unavailable while an inspection of the business address and company of the other supplier revealed that the business does not exist.

147. With respect to Contract № 411/09, it was observed that GECOM made a request to the NPTAB for Selective Tendering on 23 December 2009 and received such approval on 30 December 2009 but had already awarded the contract on 28 December 2009 before the receipt of the approval.

148. Further, it was noted that GECOM's request for Selective Tendering was due to the supplier being the only supplier with the items in stock for immediate delivery. However, an examination of the payment vouchers revealed that the supplier received payment on 31 December 2009 and supplied the item fourteen days later on 14 January 2010, thus indicating that the item was not in stock to be delivered immediately.

149. Amounts totalling \$91.721M were recorded as expended under Field Materials and Supplies for the period under review. However, audit checks revealed that a cheque for \$74.998M was still with the Commission. This amount was not refunded to the Consolidated Fund in keeping with Section 43 of the FMA Act. It was explained by the Commission that the amount was for the purchase of items for Local Government Elections and that the items were received by the Commission but the payment was not yet effected due to the Commission being engaged in a legal matter with the Company. However, it should be noted that the Commission made a request for single source tendering for these items but no approval was seen. Further, the contract document stipulated that payment should be 100% prepaid via wire transfer prior to the delivery of all items. As such, this does not clarify why the Commission has the cheque on hand.

Other Matters

150. An examination of the Inventory and a physical verification of assets revealed that the serial numbers of assets were not recorded therein, neither were the assets marked to identify them as the property of the Commission.

Capital Expenditure

Prior year matters, which have not been resolved

151. The matter concerning the eleven digital cameras, which were reported stolen from the Elections Commission Stores in 2005, is still engaging the attention of the Guyana Police Force. Nonetheless, there was no evidence of follow-up action by the Commission in order to bring the matter to resolution.

Commission's Response: The Head of Budget Agency has indicated that "GECOM is awaiting a Police Report on this matter."

Recommendation: The Audit Office recommends that the Commission rigorously follow-up the matter of the stolen cameras with the Commission of Police, so that a loss report could be finalised with the Ministry of Finance. (2009/59)

152. The Commission expended \$4.080M for the acquisition of twelve metal containers. However, one was delivered damaged and the replacement was reportedly awaiting Customs clearance at a wharf since October 2008. Up to the time of reporting, the container was still on the John Fernandes Wharf.

Commission's Response: The Head of Budget Agency agreed with comments. The equipment to move the Container is still out of order.

153. In an effort to determine the reason for the protracted delay, that is, since the year 2006, officials at the John Fernandes Wharf were contacted and it was explained that their container moving equipment is functional and if GECOM has a container on the wharf it is their responsibility to identify it by its serial number after clearance by Customs, so that delivery could be finalised.

Recommendation: The Audit Office recommends that the Commission aggressively follow-up with the supplier to ensure delivery of the outstanding container. (2009/60)

Current year matters, with recommendations for improvement in the existing system

Subhead 25010 – Guyana Elections Commission

154. The sum of \$20M was voted for (a) construction of lower flat at Fort Wellington, storage bond at Annai and perimeter fences at Colidngen and Wismar (b) rewiring of stores bond at Coldingen and (c) purchase of surveillance system, photocopier and water dispenser. There was a Supplementary Allotment of \$7.606M, giving a final voted provision of \$27.606M. As at December 2009, amounts totalling \$21.195M were expended as follows:

Description	Amount \$'000
Purchase items for server	6,088
Construction of fence at GECOM Compound, Coldingen	5,264
Purchase of Photocopier	3,000
Construct bottom flat at GECOM Registration Office, F/Wellington	2,763
Construct storage bond at GECOM Registration Office, Annai	1,859
Purchase of items	1,213
Construct fence at GECOM Compound, Wismar	1,008
Total	21,195

155. A contract was awarded in the sum of \$1.008M for the construction of perimeter fence at GECOM compound, Wismar, however this contract has been terminated.

156. In relation to the acquisitions, all equipment should have been marked as required by Section № 28 of the Stores Regulation Order 6 of 1993, which stipulates that “The Permanent Secretary shall ensure that all permanent stores are properly marked so as to readily identify them as Government property.” However, this was not done.

Commission’s Response: The Head of Budget Agency indicated that action will be taken immediately to have all assets marked.

AGENCY 13
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Current Expenditure

Prior year matters, which have not been resolved

157. The Ministry continued to make unauthorised credit purchases of fuel from GUYOIL which totaled \$4.235M for the period under review.

Ministry’s Response: The Head of Budget Agency acknowledged this finding and indicated that the necessary measures would be put in place to correct this practice.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit. (2009/61)

Current year matters, with recommendations for improvement in the existing system

158. Since the introduction of the IFMAS in September 2003, the Ministry of Finance urged that cash payments of salaries be minimized and that a phased approach be taken towards including all employees under the bank deposit system. The Ministry has not fully observed this procedure, in that, it still has made cash payments.

Recommendation: The Audit Office recommends that the Ministry continue to work vigorously towards minimising the payment of salaries by cash and implement fully the bank deposit system as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003. (2009/62)

159. There was a difference of \$660,234 between the expenditure of \$2.950M reported in the Appropriation Account and the amount of \$2.290M recorded in the telephone register for the period under review.

Recommendation: The Audit Office recommends that the Ministry conduct periodic reconciliations of the telephone register and the account analysis report of IFMAS. (2009/63)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 19007 – Project Development & Assistance

160. The sum of \$280M was voted for capital subvention to municipalities and local community councils, enhanced environment and improved community services, improved drainage and irrigation facilities. As at 31 December 2009, amounts totaling \$279.734M were granted to sixty-five Neighbourhood Democratic Councils (NDCs) and six municipalities. In this regard, 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.

161. Despite this legal requirement, the majority of the Municipal and District Councils have been found in violation. There were also twenty-two that were never audited since their establishment. Shown below is the status of audits in respect of the six municipalities at the time of reporting. The financial statements for New Amsterdam and Linden Town Councils were returned because of incomplete submissions

Name of Entity	Year Last Audited	Remarks on financial statements
Georgetown City Council	2004	Submissions for 2005-2009
New Amsterdam Town Council	1996	Incomplete submissions for 1997-2008
Linden Town Council	1984	Incomplete submissions for 1985-2008
Anna Regina Town Council	1999	Submissions for 2000-2009
Rose Hall Town Council	1998	Submissions for 1999-2009
Corriverton Town Council	2001	Submissions for 2002-2009

Recommendation: The Audit office recommends that the Head of Budget Agency take appropriate measures to ensure that there is compliance with the requirements of the Municipal and District Councils Act. (2009/64)

Current year matters, with recommendations for improvement in the existing system

Subhead 19006 – Infrastructure Development

162. Amounts totalling \$218M was budgeted for infrastructure development. During the period under review a contract for the sum of \$20.798M was awarded for the construction of a market tarmac at Golden Grove. The full contract sum was recorded in the Appropriation Account as expended. However, audit checks revealed that a cheque for \$20.798M was still with the Ministry. This amount was not refunded to the Consolidated Fund in keeping with Section 43 of the FMA Act but was committed for use in 2010.

Ministry's Response: The Head of the Budget Agency explained that the Ministry encountered problems with the site identified for the construction of the market tarmac and a new location had since been identified.

AGENCY 16
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

163. In my report for 2008, it was noted that overpayments totalling \$242,750 were made on works to the female dormitory and administrator building. To date this matter remains unresolved, since the Ministry is yet to receive a response from the contractor. The table below gives details of the overpayments.

Item	Description	Unit	Qty	Paid	Difference	Rate \$	Amount \$
Dismantling							
B	Remove existing defective hardwood close boarding from existing roof over female dorm	Square feet	12	630	618	10	6,180
D	Remove existing defective hardwood close boarding from existing roof over female and male sanitary block	Square feet	0	420	420	10	4,200
Roofing & Rainwater Goods							
C	supply and put in place 1"x 6" close board over female dorm	Square feet	1.3	630	629	150	94,300
D	supply and put in place 1"x 6" close board over female and male sanitary block	Square feet	0	420	420	150	63,000
E	supply and put in place 2" thick sponge as bat protection	Iv	18	118	100	300	30,000
	Prime, knot and apply three (3) coats of oil gloss paint to all new wood works	sv	17.6	120	102	440	45,070
Total							242,750

Ministry's Response: The Head of Budget Agency explained that the Ministry has written to the contractor along with the consultant on this project to have the overpayments repaid, however at this point of time the Ministry has not received any reply. The Ministry will make further interventions of having this matter followed-up legally.

Recommendation: The Audit Office recommends that the Ministry make every effort to recover the overpaid amount, while implementing stricter supervisory controls over execution and certification of works. (2009/65)

164. For the period reviewed two of the Ministry's vehicles had had considerably high maintenance costs. These vehicles had undergone repairs at a cost of \$1.176M in the preceding accounting period and this has escalated to \$1.836M in the reporting period. The following are details.

Vehicle №	Work location	2008 \$'000	2009 \$'000	Total \$'000
PJJ 6543	Lethem	452	1,203	1,655
PKK 7432	Georgetown	724	632	1,357
Total		1,176	1,836	3,012

Ministry's Response: The Head of Budget Agency indicated that the Ministry has instituted systems to ensure vehicle repair and maintenance costs are monitored. However, the two vehicles in question are used for field visits to communities. PJJ 6543 is based in Lethem, Region № 9 and the other PKK 7432 is based at the Ministry head office which is used primarily for interior trips. This vehicle was also previously located in Region № 9. As such it was necessary to equip these vehicles with proper tires, crash bars etc. The Ministry has submitted in its 2011 budget estimate for the proposed procurement of two vehicles to replace these.

Recommendation: The Audit Office recommends that the Ministry put systems in place to adequately control and monitor the maintenance costs for its fleet of vehicles. (2009/66)

Current year matter with recommendation for improvement in the existing system

165. A total of twenty-five transactions relating to pay change directives for new entrants, resignations, retirements, dismissals and transfers under the Ministry's operational programme. Of these, there were two instances where such directives were forwarded late, with the result that salaries totalling \$223,442 were overpaid. Up to the time of reporting, one officer who was re-employed had refunded \$60,056, but the remaining \$163,386 is still to be recovered.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has written the two officers concerning the overpayment. The officer that was re-employed has initiated repayments which will be completed in January 2011. The other staff has resigned and is out of the country. This matter will be reported to the Guyana Police Force.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that (a) measures are put in place to recover the overpayment; and (b) more efficient and effective systems are implemented to ensure the timely communication of pay change directives. (2009/67)

166. Since the introduction of the IFMAS in 2004, the Ministry of Finance urged that cash payments of salaries be minimised, and that a phased approach be taken towards including all employees under the bank deposit system. The Ministry has not fully observed this procedure, in that cash payments were still considerably high. In this regard, there were 148 instances of cash payments totalling \$9.118M, or 13.6% of the annual payroll, that had been made to employees stationed in Region № 4 – Demerara/Mahaica and Region № 5 – Mahaica/Berbice.

Ministry's Response: The Head of Budget Agency advised that the Ministry has implemented systems to ensure staff are paid salaries through their bank accounts except in special circumstances where the salary of an Officer will have to be withheld. A memorandum dated 24 August 2010 which stipulate that employees must provide their bank account numbers. As of October 2010, failure to do so will result in their salaries being withheld.

Recommendation: The Audit Office recommends that the Ministry vigorously continue to work towards minimising the payment of salaries by cash, and implement fully, the bank deposit system as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003. (2009/68)

167. The Amerindian Purposes Fund was established in the year 2000 in keeping with a proviso in Sections 26 of the Amerindian Act, Chapter 29:01. As at 31 December 2009 this account had a bank balance of \$183.673M. The Act, at Section 29, required the preparation of financial statements and an audit by the Auditor General. These requirements were never satisfied.

Ministry's Response: The Head of Budget Agency indicated that the Ministry will undertake to prepare the financial statements and submit for Audit verification.

168. Nonetheless, the Amerindian Act, Chapter 29:01 was repealed by Section 84 of the Amerindian Act (2006), which had not in itself provided for the operation of the Fund. This would therefore appear to strip the account of its legality. The following other observations were made in relation to the operations of the account, viz.

- (a) The account was used to execute payments that should otherwise be made from the public treasury, but with subsequent reimbursements. At the end of the period there were six transactions valued at \$1.009M, which was awaiting the Financial Secretary's approval before the Fund could be restored. The transactions were related to the years 2006, 2007 and 2009;
- (b) A cash book was maintained, but this was not updated since April 2009;
- (c) Bank reconciliation was also done up to April 2009, but these were affected by an un-reconciled balance of \$11,362; and
- (d) The Ministry did not maintain ledger accounts of the transactions on the account.

Ministry's Response: The Head of Budget Agency indicated that the Ministry will seek advice from the Ministry of Finance on the operation of the fund. The Ministry is awaiting approval for the clearing of the outstanding amount and will ensure that the cash book, ledger and bank reconciliation are updated.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to have the legality of the Amerindian Purposes Fund restored, while ensuring that there is transparency and accountability in the operation of the Fund. (2009/69)

169. At the time of reporting, three payment vouchers totalling \$2.652M which were transactions on capital programmes were not presented for audit examination. In the absence of these payment vouchers, it could not be determined whether the expenditure was properly incurred and the Ministry received value for the sums expended.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is a Non Sub Accounting one and all Cheque Orders received from the Ministry of Finance (MOF) for payment are required to be returned after the payment with the supporting documents attached. Hence, the Ministry has returned most of these vouchers and has implemented a stronger measure to ensure that vouchers are returned and a signature is obtained for same from the MOF. Efforts are being made in collaboration with the staff of the MOF to locate all vouchers and submit them for audit inspection.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2009/70)

Capital expenditure

Prior year matters, which have not been resolved

Subhead 12096 – Buildings

170. The NPTAB awarded the construction of student dormitory at Liliendaal to the third lowest of six bidders in the sum of \$95.415M. This was done because the two lower bidders failed to comply with attendance to mandatory pre-bid meeting and site visit. The agreement for the works indicated that the project was to be completed by 24 March 2010, but this was subsequently extended to 26 May 2010. The contractor nonetheless breached this deadline and completed the project on 30 August 2010. On 15 June 2010, the Ministry took action to inform the contractor of the breach and its intention to introduce liquidated damages at a daily rate of 0.1% of the contract sum with effect from 27 March 2010, but to date this was not done. The Head of Budget Agency gave assurance that the damages of \$9.160M that had accrued over the period that the contractor was in default, was to be deducted from amounts owing on the contract sum. However, the absence of a final account on the works stymied attempts to determine the sufficiency of the amounts outstanding, even though it was noted that progress payments made totalled only \$78.122M.

Ministry's Response: The Head of Budget Agency indicated that the final completion date was 30 August 2010. It is with liquidation damages in mind that the Ministry has only paid \$78.122M out of a contract sum \$95.415M. At present the contractor and consultant are carrying out reconciliation on the measured works. The contractor has applied for a reduction in the number of days to be applied liquidation damages citing various reasons for delays. This is presently being assessed by the oversight Engineer. The Ministry will ensure that there is a timely conclusion to this matter.

Recommendation: The Audit Office recommends that the Ministry take action to obtain and provide the final account for the project, in order that a proper determination could be made in the matter. (2009/71)

Subhead 14001 – Amerindian Development Fund

171. In relation to the expenditure of \$189.214M under the capital programme Amerindian Development Fund, the following were observed:

- (a) The expenditure included an amount of \$250,000, which was to be expended to acquire woodworking equipment. The related transaction was initiated on 31 December 2009 and up to time of reporting the Ministry was still in possession of the cheque drawn; and
- (b) Also still on hand were twelve cheques totalling \$10.438M for building projects, security services and construction of boat which should have been initiated during the reporting period. The following are details:

Voucher No	Cheque No	Date	Particulars	Amount \$'000
1601191	924486	15/12/2009	Construct rest house at Tiperu	
			Construct guest house at Pai Pang	
			Construct guest house Batavia	1,500
1600155	941931	06/01/2010	Construct multipurpose building at Isseueru	1,500
1601304	939479	31/12/2009	Construct office at Micobe	1,500
1600154	941929	06/01/2010	Construct kitchen at Nappi	1,500
1600814	901898	02/10/2009	Strategic Action Security Service	1,200
1600218	941930	06/01/2010	Construct landing at Karrau	1,000
1601247	932811	21/12/2009	Construct village council office at Chinese	616
1600819	901896	02/10/2009	Landing	500
1600821	901891	02/10/2009	Chinese Landing Village Council Constr. of	500
1601292	939483	31/12/2009	boat	500
1601263	935262	24/12/2009	Watooka Club	98
1600527	880362	28/07/2009	Watooka Club	24
Total				10,438

Ministry's Response: The Head of Budget Agency indicated that the twelve cheques were mainly grants for community construction in different villages and in one case the purchase of woodworking equipment for Katoonarib Village Council that was dated 31 December 2009 by the MOF. The village leaders were informed but due to problems in the various villages the cheques were not uplifted however, it is expected that these cheques will be uplifted by the end of October 2010.

172. The retention of the cheques resulted in a failure to refund those amounts to the Consolidated Fund at 31 December 2009 as required by Section 43 of the FMA Act, and the overstatement of the Appropriation Account.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is making every effort to ensure Village leaders uplift these cheques to avoid an overstatement of the Appropriation Account.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to ensure full compliance with Section 43 of the FMA Act as it relates to unspent balances. (2009/72)

173. The Guyana Lands and Survey Commission on behalf of the Ministry conducted cadastral and boundary surveys in one area in Region № 1 – Barima/Waini and three in Region № 9 – Upper Takatu/Upper Essequibo at a cost of \$44.486M. However, survey reports were submitted for these project areas with the exception of Katoka, Region № 9 valuing \$10.629M. In view of these circumstances, it could only be concluded that the works were incomplete at the time of reporting.

Ministry's Response: The Head of Budget Agency indicated that surveys were completed and plans for Three Brothers, Waini and Parikwaranawa, Massara, Region № 9 with the exception of Katoka, Region № 9.

174. The Ministry expended amounts totalling \$5.7M for the construction of village offices at Suruma, Rupertee and Monkey Mountain. However, up to the time of reporting it was not in receipt of progress reports or other evidence of completion. As a result, the Audit Office could not be apprised of the status of the works.

Ministry's Response: The Head of Budget Agency indicated that the table below presents the current status on the identified projects and the Ministry will forward reports from village councils on the various construction projects mentioned to the Audit Office.

Region	Village	Project	Status	Remarks
8	Monkey Mountain	Construct Village Office	completed	
9	Rupertee	Construct Village office	Ongoing	Works are in progress
9	Suruma	Construct Village Office	Ongoing	Works are in progress

Recommendation: The Audit Office recommends that the Ministry put systems in place to obtain feedback on a regular basis for all its projects, in order to aid its managerial decision making process. (2009/73)

AGENCY 21
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters, which have not been resolved

175. The Ministry continued to expend amounts voted as subvention and capital provision for the National Drainage and Irrigation Authority (NDIA). During the current reporting period amounts totalling \$2.118 billion was expended on these provisions, with an amount of \$1.134 billion being used from the current provision. The NDIA is a separate legal entity created by Act 8 of 2004, is required to maintain its own accounting records and is subject to separate reporting and audit. It therefore follows that it should have been in receipt of the subventions appropriated by Parliament. This situation resulted in a failure to have related financial statements for the years 2005 to 2009 prepared and submitted for audit. Similar situation existed in previous years, where the Ministry expended the NDIA allocations.

Ministry's Response: The Head of Budget Agency explained that NDIA is currently building its capacity. As soon as the Authority is capable, steps will be taken in collaboration with NDIA and the Ministry of Finance to maintain separate accounting records, reporting systems and procedures in keeping with the appropriate Legislation. A Financial Operation manual has been developed and is being shared with key decision makers with a view of advancing the process of complying with the NDIA laws.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to hand over all subventions to the National Drainage and Irrigation Authority so that it could properly assume its responsibility as enshrined under its governing legislation. (2009/74)

176. A total of thirty-one transactions relating to pay change directives for resignations, retirements and dismissals over the four account areas. Of these, there were five instances where such directives were forwarded late to the Central Accounting Unit of the Ministry resulting in overpaid salaries totalling \$1.855M. The Ministry was able to recover \$762,564 from one officer, but the balance of \$1.092M is still outstanding.

Ministry's Response: The Head of Budget Agency explained that the overpayment to the officers occurred due to untimely instructions to cease payment. Four persons are still in debt to the Ministry. Letters of indebtedness are being sent to these persons, who would have twenty days from the date of the letter to respond or further actions will be taken by the Ministry.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that (a) measures are put in place to recover the overpayment; and (b) more efficient and effective systems are implemented to ensure the timely communication of pay change directives. (2009/75)

177. According to Regulation 19 of the Collection of Contributions Regulations made under the National Insurance and Social Security Act, Chapter 36:01, all contributions are required to be paid over to the Scheme no later than the fifteenth day of the month following deductions, failing which penalties and interest are imposed on defaulting employers. During the period under review, NIS deductions were paid over late for four months, that is, April 2009, July 2009, October 2009 and December 2009.

Ministry's Response: The Head of Budget Agency explained that NIS deductions were not paid over late, NIS does not issue receipt at the time of payment, and instead the receipt is written days after receiving the payment. Hence the receipt date will always convey the impression that payments were late when in fact they were not. Since the Ministry did not pay penalties for 2009, it can be assumed that these were not submitted late.

178. After considering the response of the Head of Budget Agency, contact was made with the National Insurance Scheme for clarifications on the late writing of receipts and penalties. The Scheme's representative indicated that a "drop box" is provided for persons who do not have the time to wait in line for the cashier, and in this case receipts are written the next day. In relation to penalties, these are accrued and demand notices sent to Ministries from time to time.

Recommendation: The Audit Office recommends that the Ministry take immediate action to review its methodology of payments to the National Insurance Scheme by implementing the direct payment to the cashiers of the Scheme, instead of the current drop-box approach. (2009/76)

179. The Ministry of Agriculture had nineteen fuel accounts with the Guyana Oil Company (GUYOIL). At the end of the period under review the Ministry owed GUYOIL amounts totalling \$24.308M. This situation resulted in misstatement of expenditure in the Appropriation Accounts. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel for departments other than the National Drainage and Irrigation Board.

Location	Ministry of Agriculture Amount (\$)	Drainage & Irrigation Amount (\$)	Total \$
Providence Terminal (7 accts – Ministry – 5; D&I - 2)	(9,122,662)	34,975,290	25,852,628
GUYOIL Regent Street (5 accts – Ministry – 4; D&I - 1)	(2,821,308)	-	(2,821,308)
GUYOIL Victoria (1 acct – Ministry – 0; D&I - 1)	-	171,470	171,470
GUYOIL Kitty (3 accts – Ministry – 2; D&I - 1)	-	125,681	125,681
GUYOIL Sheriff Street (3 accts – Ministry – 2; D&I - 1)	111,199	868,438	979,637
Total	(11,832,771)	36,140,879	24,308,108

Recommendation: The Audit Office again recommends that the Ministry, as directed by Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinued and to introduce measures for strict control over acquisitions of fuel; and (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2009/77)

180. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of payments made. The Ministry's compliance with this requirement could not be determined because of its failure to maintain the cheque order register in keeping with circularized instructions. In this regard, pertinent details supporting the clearing of cheque ordered vouchers were not included in the record. This situation was compounded by the fact that to date a total of 127 cheque orders valued \$14.498M were not cleared. A similar situation existed in 2008 where thirty nine cheque orders valued at \$5.130M was not cleared and remains outstanding to date.

Ministry's Response: The Head of Budget Agency explained that clearing of cheque orders is an ongoing exercise. Letters were written to the various Departmental Heads with an aim of clearing these cheque orders; the Ministry will continue to pursue this issue.

Recommendation: The Audit Office again recommends that the Ministry take immediate action to align its cheque orders record to the requirements of circularised instructions, while taking measures to (a) locate the missing cheque ordered vouchers; and (b) review existing controls exercised over all vouchers, ensuring that vouchers are properly secured for audit and the retention period. (2009/78)

Capital Expenditure

Current year matter, with recommendations for improvement in the existing system

Subhead 1301600 – National Drainage and Irrigation Authority (NDIA)

181. The Ministry on behalf of the NDIA entered into a contract in the sum of \$10.309M for the construction of revetment and installation of HDPE tube in the lower Pomeroon River, Region № 2 – Pomeroon/Supenaam. In relation to the payments, the Ministry was noted to have split these between the current and capital provisions, with \$7.844M being charged to the former and the remainder of \$2.464M to the latter.

Ministry's Response: The Head of Budget Agency explained that the payment of \$7.844M was inadvertently made from current expenditure since this project was budgeted under capital. Attempts were made to reverse this transaction; however, this was not successful.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that at all times there is adequate supervision over the recording of expenditure thereby facilitating the correct categorising of expenditure under the appropriate categories and programmes. (2009/79)

Subhead 2501300 - Project Evaluation and Equipment

182. Three payment vouchers valued at \$372,003 for sums expended under the capital programme, were presented without supporting documents that would give details of the related transactions. As a result, the propriety of these payments and whether value was received for the sums expended could not be determined.

Ministry's Response: The Head of Budget Agency explained that these represent cheque orders that are still to be cleared. Efforts are being made to have this rectified.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that there is adequate accountability for and supporting documentation of payment vouchers, so that these could be provided for audit as required. (2009/80)

AGENCY 23

MINISTRY OF TOURISM, COMMERCE AND INDUSRTY

Prior year matters, which have not been resolved

183. Amounts totalling \$3.650M were expended on the purchase of Fuel and Lubricants. Contrary to the established cash based method of procurement, the Ministry obtained a credit facility to facilitate purchases of fuel from a local supplier. In addition, the balances on the facility were not reconciled with statements provided by the supplier.

Ministry's Response: The Ministry acknowledge the finding.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit. (2009/81)

Current year matter, with recommendations for improvement in the existing system

184. An examination of salaries records revealed that during the period amounts totalling \$16.327M was paid to thirty employees of the Ministry in the form of cash. This is in contravention of Accountant General's circular dated 29 September 2003 which stated that "with the full implementation of the new system (IFMAS) a phased approach will be taken to have all employees currently being paid in cash to move over to direct bank deposit". Also in view of security issues involved with the payment of cash, the Ministry is urged to have all staff paid through the bank.

Ministry's Response: The Head of Budget Agency has responded that currently, the Ministry is using a phased approach to have all employees paid through the Bank.

Recommendation: The Audit Office recommends that the Department put in place mechanism to minimize cash payments in keeping with the requirements of the IFMAS system. (2009/82)

185. The Ministry incurred significant cost in the hiring of taxis for the year under review as shown below:

Name of Taxi Service	Amount \$'000
Courtesy Transport	5,538
R&T taxi Service	7,471
Green Ice	752
Total	13,761

Ministry's Response: The Head of Budget Agency has indicated that the Department had to use taxis for the daily operations.

Recommendation: The Audit Office recommends that the Department prepare a detailed cost analysis for the hiring of taxis as a basis of determining whether it would be more economical to purchase vehicles for the Ministry's operations. (2009/83)

Capital Expenditure

Subhead 1208300 – Guyana International Conference Centre

186. The sum of \$16M was allocated for the provision of electrical works. As at 31 December 2009 amounts totaling \$9.472M was expended to carry out electrical works and a change of programme was approved to include the purchase of refrigerator, transformer, steel stove and fire proof safe. However, an amount of \$900,500 was expended on the servicing and repairs of pipe lines which was not catered for in the change of programme.

AGENCY 31 MINISTRY OF PUBLIC WORKS & COMMUNICATIONS

Current Expenditure

Prior year matters, which have not been resolved

187. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of payments made. However, the Ministry failed to adhere to this requirement, since a sample of nine cheque orders for transactions valued at \$2.176M were cleared on average three months after they were issued.

Ministry's Response: The Head of Budget Agency explained that the responsible persons have been written to requesting explanations why they were not cleared within the specified time and also to ensure that the cheque order regulations are complied with in the future.

Recommendation: The Audit Office recommends that the Ministry take immediate action to ensure that all cheque orders are cleared in keeping with circularized instructions. (2009/84)

188. The Ministry had ten fuel accounts with the GUYOIL. At the end of the period under review, there were two accounts where the Ministry had overpaid amounts totalling \$2.006M, four accounts where amounts totalling \$1.241M was due to the supplier and another four accounts with zero balances. This situation resulted in a net misstatement of expenditure in the Appropriation Accounts in the sum of \$765,022.

Current year matters, with recommendations for improvement in the existing system

189. Since the introduction of the IFMAS in 2004, the Ministry of Finance had advised that cash payments of salaries be minimised and that a phased approach be taken towards including all employees under the bank deposit system. However, the Ministry has not fully observed this procedure, since a random sample of thirty-five persons across the three account areas revealed that twenty persons had received cash payments totalling \$886,221.

Ministry's Response: The Head of Budget Agency agreed with the observations and explained that efforts are in train to encourage officers to open bank accounts in which their salaries could be paid into by the Ministry.

Recommendation: The Audit Office had recommended that the Ministry continue to work vigorously towards minimising the payment of salaries by cash and implement fully the bank deposit system as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003. (2009/85)

190. The register for rental of government flats revealed that twenty flats were available at Echilibar Villas, of which seventeen were occupied by public officers. There were also twelve double flats at Main and New Market Streets and ten premises at other locations, which were occupied. In relation to the accounting for rental, the rental register did not provide pertinent information such as the date of occupancy, date premises was vacated, rent due, rent paid, etcetera. As a result, a proper examination could not be carried out to determine whether there was proper accountability for rent revenues over the period.

Ministry's Response: The Head of Budget Agency agreed with the observations and explained that action has been taken to have the register updated. Of particular importance is the fact that certain occupants are entitled to rent free quarters and which information was not recorded in the register at the time of audit. Action will also be taken to implement supervisory checks of this record.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to ensure that the rental register is updated with all pertinent information that would enable full accountability for rent revenues accruing and paid on all Government flats and premises. (2009/86)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 14005 – Miscellaneous Roads

191. Mobilization advances totalling \$1.499M were paid on five contracts totalling \$14.986M that were awarded in 2005 to construct timber bridges at Zeeburg, Hague, road at Doctor Dam, Hurry Up Scheme and Duke Street. However, these contracts were subsequently terminated and the advances were not recovered. The confiscation of materials at the project sites at Zeeburg and Hague had accounted for \$703,350, while the Regional Administration of Region № 3 - West Demerara/Essequibo Islands that had managed the execution of the projects in keeping with the authority given under warrant from the Ministry of Public Works, had withheld a progress payment amounting to \$567,500, until the contractor had settled the outstanding indebtedness of \$546,347. Notwithstanding this, an amount of \$248,987 is still to be recovered in relation to the road at Duke Street, Hague.

Ministry's Response: The Head of Budget Agency agreed with the observations and explained that the Ministry has again written the Regional Executive Officer, Region № 3 on the 23 April 2010 requesting that he ensures the full recovery of the amount overpaid.

Recommendation: The Audit Office again recommends that the Ministry follow-up this matter with the Regional Executive Officer to ensure full recovery of the overpaid amounts. (2009/87)

192. In 2004, an amount of \$1.113M was overpaid on the construction of earthen embankment at Tranquility Hall/Voorzigtigheid due to the width at the top of the embankment being 11 feet instead of the specified 15 feet. Since that year, the Ministry has repeatedly failed to recover the overpayment, even though the contractor was notified and the matter referred to the Attorney General and the Police. A losses report was also submitted to the Finance Secretary on the 21 April 2010.

Ministry's Response: The losses report has been submitted to the Finance Secretary on the 21 April, 2010 for the amount of \$1.113M to be written off as recommended. In addition, the Attorney General suggested that the Auditor General review this matter since the audit inspection was undertaken two years after the completion of works.

Recommendation: The Audit Office again recommends that the Ministry follow-up the matter of the loss report with the Finance Secretary. (2009/88)

Current year matters, with recommendations for improvement in the existing system

Roads and Bridges - \$5.894 billion

193. For the period under review, a contract register was not maintained to record details of the financial transactions in relation to the projects undertaken by the Ministry. The absence of this record created significant gaps in the financial information required for validation of expenditure in relation the projects undertaken. The failure to maintain this record is a major weakness in the financial system and is in breach of circularized instruction.

Ministry's Response: The Head of Budget Agency explained that the contract register is in place but was not written up at the time of the audit. Action is now being taken to bring it up to date.

Recommendation: The Audit Office recommends that the Ministry take action to ensure that the register is properly maintained and kept up to date at all times. (2009/89)

194. During the period under review, the Ministry issued twelve Inter/Intra Departmental Allocation Warrants for amounts totalling \$284.731M to the Regional Administrations of Region Nos 2, 3, 5, 6 and 9. The warrants were to enable the rehabilitation of roads in the respective Regions. However, the amounts on the warrants were recorded as final expenditure without financial returns being submitted to validate what was actually spent. In the circumstances, amounts expended through these warrants, including any adjustments required to be made to the Appropriation Account, could not be determined.

Ministry's Response: The Head of Budget Agency agreed with the observation and explained that the respective Regional Executive Officers were spoken to in relation to the submission of returns and this will be followed up in writing.

Recommendation: The Audit Office recommends that the Ministry ensure that where Inter Departmental Warrants are issued, monthly financial returns are submitted so that appropriate adjustments could be made to the Appropriation Accounts to avoid incorrect reporting of expenditure. (2009/90)

AGENCY 41
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters, which have not been resolved

195. A total of thirty-six transactions relating to pay change directives for resignations, retirements, dismissals and maternity leave transactions for two account areas were examined. Of these, there were eleven instances where such directives were forwarded late to the Central Accounting Unit of the Ministry resulting in overpaid salaries totalling \$1.425M. At the time of reporting, the Ministry was able to recover \$382,812, leaving an outstanding balance of \$1.042M. During 2008, there were also overpayments that resulted from similar reasons.

Ministry's Response: The Head of Budget Agency indicated that strenuous efforts will continue to be made to recoup overpaid amounts for 2009 and the preceding periods.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency initiate a review of the system to ensure that the measures in place are updated to provide more efficient, effective and timely advice to the Central Accounting Unit. (2009/91)

196. In relation to the noted recoveries of overpayments, these were obtained from the bank accounts of employees after negotiations with banks. However, this process was not extended to the individual employees and/or Heads of the Schools. In summary, the Ministry is still to recover amounts in excess of \$35.457M for the year 2001 to 2009. The Appropriation Accounts for those years were also overstated by the amounts overpaid. The following are details:-

Year	Details of Overpayment				Balance (A+B-C) \$'000
	Net salaries (A) \$'000	Deductions (B) \$'000	Total (A+B) \$'000	Recovered (C) \$'000	
2001	3,463	Unknown	3,463 ⁺	716	2,747 ⁺
2002	1,541	do	1,541 ⁺	906	635 ⁺
2003	10,482	do	10,482 ⁺	-	10,482
2004	7,775	do	7,775 ⁺	-	7,775 ⁺
2005	6,542	do	6,542 ⁺	4,915	1,627 ⁺
2006	6,253	do	6,253 ⁺	4,291	1,962 ⁺
2007	10,688	4,549	15,237	11,663	3,574
2008	6,393	2,455	8,848	3,679	5,169
2009	1,428	441	1,869	383	1,486
Totals	54,565	7,445 ⁺	62,010 ⁺	26,520	35,457 ⁺

⁺ Denotes that the amount is to be increased by an undetermined amount of deductions

Ministry's Response: The Head of Budget Agency acknowledged the finding and indicated that relentless efforts have continued in pursuit of fully recouping net salaries and deductions owed to the Ministry. The Ministry acknowledges the provisions of the Limitation Act; Chapter 7:02 which are applied because of the significant lapse in time.

Recommendation: The Audit Office recommends that the Head of Budget Agency renew its efforts to locate the overpaid persons and or engage deduction agencies, with a view to recovering the amounts overpaid. (2009/92)

197. A financial loss of \$136,637 that was suffered by the Ministry in 1997 is still not resolved and a decision is still pending by the Losses Board. This loss was as a result of an apparent misappropriation of funds for which two Officers were interdicted from duty. The Ministry wrote the Crime Chief in 2002 enquiring about the status report on the investigation, but so far this report has not materialized. On 18 April 2005, the Head of Budget Agency apprised the Finance Secretary of the situation and filed a losses report. At the time of reporting in September 2010 the Finance Secretary was written to on three occasions without results.

Ministry's Response: The Head of Budget Agency acknowledge this finding and indicated that all efforts to ascertain the whereabouts of the Officers who were implicated were unsuccessful; even leads once pursued by lawmen ran cold. After filing a loss report the Ministry is awaiting a response from the Losses Board.

Recommendation: The Audit Office again recommends that the Head of Budget Agency seek audience with the Finance Secretary to determine the way forward. (2009/93)

198. The Ministry has still not taken the necessary steps 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. At the time of reporting for the year 2009, there were thirteen cheque orders totalling \$912,336 which remained outstanding and this situation was compounded with an outstanding balance of ninety-two valued at \$3.251M for the years 2004 to 2008

Ministry's Response: The Head of Budget Agency indicated that for fiscal year 2008 the Ministry was able to clear 36 outstanding cheque orders at a value still to be determined and an additional thirty-eight valued at \$1,314,664 for 2009. As a punitive measure (where applicable), the delinquent officers/sections have been intermittently denied/delayed access to finances to conduct further purchases, pending the resolution of these matters.

199. Considering the response of the Head of Budget Agency, it should be noted that all cheque orders submitted by the Ministry were taken into account when the reported outstanding balance was determined.

Recommendation: The Audit Office recommends that the Ministry make special efforts to adhere to circularized instructions in relation to the clearing of cheque orders. (2009/94)

200. The Ministry is still to recover amounts totalling \$4.116M that were outstanding on transactions for the years 2000 and 2001, viz.

- An amount of \$2.073M, representing 50% of the cost of 2 - 1 minute television features, was advanced to a local firm. The cost included accommodation and 5 airfares to an unspecified location, together with shooting and agency costs. The reasonableness of the charges was not ascertained, since the contractor was not required to give a breakdown of the activity costs, before the matter was referred to the Central Tender Board for approval. Following the award, the execution of the contract was put on hold since November 2000, but the contractor was not required to refund the advance.
- A difference of \$2.043M still remains outstanding from transactions undertaken by an expediter of the Ministry, who during his tenure of duty, made payment of various amounts to suppliers without the receipt of the goods. The initial discrepancy amounted to \$5.243M, but during the years 2002 and 2003, items to the value of \$3.2M were delivered.

Ministry's Response: The Head of Budget Agency explained that (a) a report was filed with the Losses Board and the Ministry is awaiting a response; and (b) the Ministry will act upon the advice of the Auditor General to engage the Finance Secretary and also the Attorney General to have this matter given redress.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency seek the advice of the Finance Secretary on how to proceed, given that the discrepancies have not been resolved over the last nine years. (2009/95)

Ministerial Tender Board

201. The operations of the Ministerial Tender Board (MTB) did not confirm to the requirements of the Procurement Act (2003) in that, Section 23(5) of the Procurement Act (2003) required the MTB to "select from the pool of evaluators appointed by the National Board under Section 17, three evaluators with expertise and experience to serve as members of the Evaluation Committee for such procurement." In this regard, the MTB failed to submit the required information and as such the NPTAB could not proceed with the appointment of members for the Ministry's Evaluation Committee.

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

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the Procurement Act as it relates to the adjudication over the awards of contracts for construction, goods and services is adhered to in all respects. (2009/96)

202. According to a register kept by the Secretary of the Tender Board, the Ministry's Board adjudicated over twenty-one awards totalling \$14.757M for purchases of goods and services and thirty awards amounting to \$17.002M for construction. In relation to these awards, the following discrepancies were found:

- (a) The Ministerial Tender Board was appointed in keeping with Section 22 of the Procurement Act, but this Board approved awards based on recommendations of an evaluation committee not appointed by the NPTAB in keeping with Section 23(5) of the Procurement Act (2003);
- (b) In relation to the fifty-one awards, these were approved by three persons that formed the quorum for the entire period. In this regard, two had been appointed in keeping with Section 22 of the Procurement Act (2003) for the entire period, while the appointment of the other was effective 1 June 2009. The fact that this officer had comprised the quorum, in the months preceding the appointment, effectively invalidated sixteen awards valued at \$10.678M, as in those instances the Board could not be deemed to have had a quorum or properly constituted; and
- (c) The minutes of the MTB did not give reasons for the lack of attendance or involvement by the other two members and it could not be determined whether they were notified of sittings or matters considered by the Board.

Ministry's Response: The Head of Budget Agency explained that despite timely notice members did not attend and this made the round robin of documents necessary.

203. In relation to contracts for awards made during the period, discrepancies were found where these were deficient, in that clauses stipulating commencement, duration and completion dates, including defects liability period and liquidated damages charges were still not included. Without proper contract documents, the Ministry was exposed to great financial risks should contractors renege on agreements, provide substandard works or fail to show due diligence in the execution of works.

Ministry's Response: The Head of Budget Agency explained that the contract templates now in use satisfy the criterion that serve to protect the interest of the Ministry at all times.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency take immediate steps to ensure that all contract documents meet the criteria set out in the standard bidding documents approved by the NPTAB. (2009/97)

Other Matters

204. The Ministry was in breach of the Stores Regulations as it did not maintain a master inventory for the items procured and distributed to the various departments, sections and schools as stipulated in Section 24. In this regard, verification of the items sent to the New Amsterdam Technical Institute and the University of Guyana, Berbice revealed that the assets were not entered into a goods received book or inventory as well as being marked to identify them as the property of the University.

Ministry's Response: The Head of Budget Agency explained that a master inventory is maintained for recurrent stores. However, a parallel record for capital stores is being developed. The process of inventorying and marking is an ongoing one and the Ministry has designated staff to ensure this process is duly executed.

205. In a related matter, an asset verification exercise conducted at the University of Guyana, Berbice revealed that the institution could not account for two computer monitors, three keyboards and one mouse. Further, at the time of writing a local supplier failed to deliver an electrical furnace valued at \$750,000, ordered for the Upper Corentyne Industrial Training Centre and for which full payment was made.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to ensure that (a) the Stores Regulations as it relates to the maintenance of its master and sectional inventories and marking of assets is complied with in every respect; (b) the assets not accounted for are located; and (c) appropriate follow-up action is taken to facilitate the delivery of the furnace or refund of the purchase price. (2009/98)

206. A sample of seven rehabilitation projects undertaken by the Ministry during the 2007 revealed six instances where contractors were overpaid amounts totalling \$2.108M on measured works. The Ministry was able to clarify matters concerning overpayments amounting to \$1.621M on two projects, but could not validate or recover the sum of \$487,000 outstanding on the projects listed in the table below.

Name of Project	Contract Sum \$'000	Amount Overpaid \$'000
New Campbellville Secondary School	3,044	30
Comenius Primary School	7,722	175
St. Agnes Nursery School	1,294	200
East Street Nursery	1,149	82
Total		487

207. In 2008, three instances were observed where overpayments totalling \$642,480 were made on measured works on the projects listed in the table below. However, on 29 January 2010 the outstanding amounts of \$100,000 that existed on St. Mary's High and Dolphin Secondary Schools were repaid to the Ministry. The amount of \$542,480 that was overpaid on the St Thomas Moore Primary School is still to be recovered

Name of Project	Contract Sum \$'000	Overpayment \$
St Thomas Moore Primary School	4,113	542,480
St Mary's High School	4,757	25,000
Dolphin Secondary School	3,689	75,000
Total		642,480

Ministry's Response: The Head of Budget Agency explained that the Ministry was successful in recouping substantial amounts of those overpayments and will redouble efforts to ensure a full reclaim, while underscoring the diligence that is required when certifying valuations for payment. In the case of St. Thomas Moore Primary School, the contractor concerned has since contested the findings of overpayment. Nonetheless, the contractor is still required to fully remit the stated overpayment.

Recommendation: The Audit Office recommends that the Ministry make every effort to have outstanding amounts recovered, while implementing stricter controls over the supervision and certification of works. (2009/99)

Employment Cost

208. Since the introduction of the 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. However, a review of payroll records revealed that for December 2009, cash payments totalling \$13.034M were made to 126 teachers, while 101 public officers were paid cash amounting to \$13.116M. A similar observation was made in the preceding period, where cash salaries amounting to \$35.249M were paid to 643 employees.

Ministry's Response: The Head of Budget Agency explained that a careful review of the audit evidence that informed this query revealed that these instances were largely cheque payments to Institutions that were thereafter converted to cash payments. Historical cash salary employees were urged/instructed to attain eligibility to establish bank accounts or risk withholding of salaries, the majority complied. However, there still remain a few special cases that are being addressed.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to minimise cash payments in keeping with the requirements of the IFMAS system, since retaining large cash payrolls could result in significant losses by theft or fraud. (2009/100)

Other Charges

209. The Ministry produced historical records of all motor vehicles under its control, but these were not updated to include details of maintenance costs. In the circumstance, the Ministry was not in a position to monitor the individual cost of repairs and to determine whether it was economical to retain or dispose of certain vehicles.

Ministry's Response: The Head of Budget Agency acknowledged this finding and indicated that while official registers of maintenance cost are not maintained for individual vehicles, it must be noted that the IFMAS retains permanent records of all such expenses, which is periodically consulted and reports compiled for analysis when needed. Nonetheless, registers to monitor this cost centre will be implemented and maintained.

Recommendation: The Audit Office recommends that the Ministry confirm to the requirement of the stores regulations in the maintenance of historical records, while instituting effective controls to monitor maintenance costs of vehicles under its control. (2009/101)

Stores and Other Public Properties

210. The Stores Regulations Section 6 (1) & (2) provided for the maintenance of bin cards as an independent check on the Stock Ledger of receipt and issues of items of stock, kept by the Central Accounting Unit. However, the bin cards for the stores at 21 Brickdam were not kept up to date nor were they reconciled with the stock ledger in the Central Accounting Unit. In relation to the stores at 68 Brickdam, bin cards were not maintained. As a result, vital control mechanisms to ensure proper accountability for stock were not in place.

Ministry's Response: The Head of Budget Agency indicated that steps are being taken to ensure full compliance with the Stores Regulations.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2009/102)

211. For the period under review, a total of ninety-four payment vouchers for expenditure amounting to \$30.161M were not presented for audit examination. As a result, the scope of the audit was limited and a determination could not be made as to the propriety of the payments or whether value was received for the money spent. A similar situation had occurred in 2008 and to date 159 payment vouchers for expenditure amounting to \$52.046M remains outstanding for that year.

Ministry's Response: The Head of Budget Agency explained that the Ministry and State Auditors have managed to locate vouchers considered to be missing and are reviewing and adjusting the provisional list of 'missing vouchers'.

Recommendation: The Audit Office recommends that the Ministry 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. (2009/103)

212. A cursory examination revealed that at least nine vouchers valued at \$356,492 in support of transactions carried out with one Firm in December 2009 were missing. Since this appeared strange and unprecedented follow-up checks were undertaken and it was revealed that:

- (a) the firm had twenty-four transactions for the weeding and cleaning of school compounds amounting to \$1.228M prior to December 2009 and which covered the period April 2009 to November 2009;
- (b) even though the monthly transactions had averaged three over that period, the month of July 2009 had the highest rate of seven, while May 2009, August 2009 and November 2009 had the lowest rate of one;

- (c) in December 2009, twelve transactions were undertaken for \$678,127, of which vouchers relating to nine were missing;
- (d) records of the Ministry indicated that the vouchers were supposed to be in the possession of the Chief Accountant, who denied that this was so and ordered searches;
- (e) it was later discovered that the firm was owned and managed by a close relative of the Chief accountant; and
- (f) there was no evidence of compliance with the Procurement Act (2003) in relation to the award of the works, which totalled \$1.907M.

Current year matters, with recommendations for improvement in the existing system

213. The Ministry of Education had twenty-two fuel accounts with the GUYOIL at its Providence Terminal and Station and outlets at Regent Street and Sheriff Street. At the end of the period under review, there were twelve accounts where there were overpayments totalling \$2.339M, seven accounts where amounts totalling \$1.574M were due to the supplier and three with a zero balances. This situation resulted in a net misstatement of expenditure in the Appropriation Accounts in the sum of \$0.765M.

Ministry's Response: The Head of Budget Agency explained that to avoid credit, departments would pay in advance and utilise a reducing balance. This situation is now in control.

214. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel and lubricants, for which amounts totalling \$12.518M were expended from current provisions.

Ministry's Response: The Head of Budget Agency explained that this long standing sole sourcing, based on best prices is being reviewed with a view to obtaining best value for money.

Grants for Security Services

215. The expenditure for security services, which totalled \$198.578M, included amounts totalling \$131.885M that were paid to 101 schools as security grants. Two schools, namely F.E. Pollard Primary and Ascension Community High were randomly chosen for accountability tests on respective grants of \$1.359M and \$1.812M. The following discrepancies were unearthed during the tests: -

(a) F. E. Pollard Primary

- Even though bank account № 688-573-5 was operated at the Republic Bank to facilitate receipt of the proceeds of the grant and payments to security providers, a cash book was not maintained to record the various transactions and the balance of funds at the end of each month;

- A bank balance of \$203,655 existed at 31 December 2009, but bank reconciliation was never undertaken for the entire period reviewed. In the circumstances, the composition of the balance, and whether it was tainted with any discrepancies, could not be discerned;
- In August 2009, the security grant was misused to provide loan funding to a former Head Teacher in the sum of \$54,000, but this was repaid in October 2009;
- Two cheques for the security account, that is, 3401994456 and 3401994459, were missing and the related stubs were devoid of details of any transactions undertaken;
- Ten payments totalling \$778,377 could not be properly authenticated because of the absence of supporting documentation. In the circumstances, the completeness and accuracy of the expenditure was not determined. Seven of these payments that had a value of \$735,877 were associated with a security firm, but the reason for the remaining expenditure of \$42,500 was not established;
- Bank statements for the months of February 2009 and March 2009 were not presented for audit examinations; and
- Financial reports were not prepared and forwarded to the Ministry on the operation of the security account and from all appearances this was not a requirement.

(b) Ascension Community High

- A bank account № 688-237-7 was operated at the Republic Bank to facilitate receipt of the proceeds of the grant and payments to security providers. However, a cash book was not maintained to record the various transactions and the balance of funds at the end of each month;
- A bank balance of \$1.339M existed at 31 December 2009, but bank reconciliation was never undertaken for the entire period reviewed. In the circumstances, the composition of the balance, and whether it was tainted with any discrepancies, could not be discerned. Even though the balance at 31 May 2010 was \$1.110M, the Ministry continued to provide the school with grants on a monthly or quarterly basis without determining its financial position;
- Financial reports were not prepared and forwarded to the Ministry on the operation of the security account and from all appearances this was not a requirement;
- Bank Statements the months of May and August, 2009 were not presented for audit examination;
- Three payments totalling \$72,000 could not be properly authenticated because of the absence of supporting documentation. In the circumstances, the completeness and accuracy of the expenditure was not determined; and

- The school was supposed to recover a total of \$155,000 from a security firm because of losses suffered. However, deductions to this end were made until September 2009, but a balance of \$8,896 remains outstanding to date.

Ministry's Response: The Head of Budget Agency acknowledged these findings and indicated that a full investigation into these findings has been launched to determine the extent of these malpractices, the weaknesses in supervisory oversight and whether public funds were misappropriated and the culpable parties. These systems and accounts will be more frequently monitored and reported on in immediate periods ahead.

Recommendation: The Audit Office recommends that the Ministry put systems in place to monitor these expenditures so that possibilities of irregularities, fraud and/or corruption could be avoided. (2009/104)

Electricity Charges

216. Of the total sum of \$301.736M expended on electricity charges, an amount of \$185M was paid to the Guyana Power and Light Company without any bills to establish the completeness and accuracy of the amounts paid. Instead, a breakdown of electricity accounts for various schools and amounts to be credited were provided to substantiate payments. What is even more intriguing is the fact that unspent balances from several subheads were transferred, without any approved virements, to the "Electricity Charges" subhead to facilitate the payments. Nonetheless, these transfers may have had the assistance of the Ministry of Finance, since under IFMAS transfers of this nature must be done by that Ministry. The amount was nevertheless paid to the electricity firm in January 2010.

Ministry's Response: The Head of Budget Agency acknowledged this finding and indicated that the slim window of time allotted for this transaction before the close of financial year (2009) required haste and urgency. Nonetheless, all pertinent procedures should have been duly followed. The supervising officer has since been warned and urged to ensure full compliance with established guidelines and procedures.

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to seek approved virements for transfers of funds between subheads, while underscoring the need for adequate evidence to support the completeness and accuracy of payments. (2009/105)

Subvention and Grants

217. The sum of \$1.244 billion was disbursed as subvention and grants, but the Ministry was unable to present evidence of how they sought assurance on the utilization of funds from agencies in receipt of the amounts. This apparent void, could lead to the use of funding by some, if not all, subvention agencies for purposes other than that which was intended, when Government had conceived such subsidies.

Ministry's Response: The Head of Budget Agency acknowledged this finding and explained that subvention agencies are required to prepare and submit to the Central Accounting Unit and the Permanent Secretary; monthly and quarterly expenditure and impact reports. Failing which will bar access to spending further subvention releases.

Recommendation: The Audit Office recommends that the Ministry seek to obtain statements of expenditure from the various agencies for submission to the Audit Office on a timely basis. (2009/106)

Maintenance of Buildings

218. In relation to maintenance of buildings the following discrepancies were noted, viz.

- (a) The rehabilitation of East La Penitence Primary School was awarded in the sum of \$4.531M. Based on physical measurements taken on site it was revealed that a sum of \$195,740 was overpaid as shown in the table below.

Item	Description	Unit	Paid	Actual	Excess	Rate \$	Overpaid \$
a	Lap edge boards 1"x6" GH	bm	750	465	285	160	45,600
c	Wall studs 2"x3" GH	bm	150	31	119	160	19,040
e	Perspex to windows	sf	145	141	4	500	2,000
f	28 gauge galvalum sheets	sy	150	76	74	1,400	103,600
	PVC 3" dia. down pipes	lf	300	150	150	170	25,500
Total							195,740

- (b) The rehabilitation of the Ascension Nursery School was awarded in the sum of \$3.701M. The measured works on site at the time of the inspection was \$122, 133 below payments to the contractor. In fact, two instances were noted where overpayments had occurred. The first case required the construction of 101 feet of reinforced concrete drains, but only 83 feet were measured with the result that \$24,220 was overpaid. The second case required 120 square yards of a reinforced concrete tarmac. However, only 82 square yards was constructed, creating a deficiency of \$97,913.
- (c) The rehabilitation of Cummings Lodge Secondary School had a project price of \$4.099M and included the construction of a one storied timber building. The physical measurements taken revealed that overpayments totalling \$277,600 had occurred in the areas detailed below:

Item	Description	Unit	Paid	Actual	Excess	Rate \$	Overpaid \$
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1	Lap edge boards 1"x6" GH	bm	310	193	117	160	18,720
5	Vertical bars 2"x4" GH	bm	965	501	464	170	78,880
2.1	Concrete to catwalk 4" thick	cy	11	2	9	20,000	180,000
Total							277,600

- (d) The rehabilitation of the St. Joseph High School two storied building of concrete and timber was awarded in the sum \$6.911M. An inspection revealed overpayments totalling \$2.009M, as shown below:

Item	Description	Unit	Paid	Actual	Excess	Rate \$	Overpaid \$
	Items 1.1-1.4, 1.7 & 1.9		\$1,546,120	-			1,546,120
1.5	Lap edge boarding 1" x 6"	bm	1,146	138	1,008	220	221,760
1.8	Fixed windows	no	58	87	(29)	2,000	(58,000)
1.10	Fixed high level windows	no	77	87	(10)	2,500	(25,000)
05	Paint underside of canopy	sy	168	120	48	440	21,120
06	Rubberized paint to floor	sy	271	126	145	950	137,750
13	Ditto to stage top	sy	111	63	48	950	45,600
15	3/8" Ply board to ceiling	sy	666	448	218	550	119,900
Total							2,009,250

- (e) The rehabilitation of the Comenius Primary School was awarded in the sum of \$6.381M. Payments totalling \$825,000 were made from provisional sums for plumbing and electrical installation, but details of the related expenditure was not provided. This was compounded by overpayments on measured works that totalled \$1.115M, as shown below:

Item	Description	Unit	Paid	Actual	Excess	Rate \$	Overpaid \$
1.1	Lap edge boarding 1" x 6"	bm	803	-	803	220	176,660
1.2	Studs 2" x 4"	bm	588	-	588	220	129,360
1.4	Boarding 1" x 6" t & g	bm	3,576	3,539	37	220	8,140
1.5	Vertical bars 2"x4"	bm	709	502	207	180	37,260
1.8	Construct sliding screen	no	35	-	35	2,200	77,000
1.9	Prov. sum for kitchen cupboards						180,000
3.2	Plate/rafter 2" x 4"	bm	173	-	173	180	31,140
3.3	26 g corrugated sheeting	sy	755	540	210	1,500	315,000
3.6	Prov. Sum for servicing roof						160,000
Total							1,114,560

Ministry's Response: The Head of Budget Agency has acknowledged the overpayments and has indicated that the Ministry will look into the instances with a view of recovering the overpayments from the contractors.

Recommendation: The Audit Office recommends that the Ministry make every effort to recover the overpaid amounts, while implementing stricter controls over the supervision and certification of works. (2009/107)

Capital Expenditure

Prior year matters, which have not been resolved

219. The overpayment of \$178,000 on the rehabilitation of the GTIC building has been recovered on 13 May 2010, but since 2005 the Ministry is still to recover:

- (a) \$703,780 on the renovation of the library building at University of Guyana (Turkeyen) that occurred as a result of the following:

Item	Description	Unit	Paid	Actual	Excess	Rate \$	Overpaid \$
1.1	Clean and remove defective bituminous roofing	sy	1,556	850	706	60	42,360
1.2	Prepare surfaces and repair cracks	sy	1,556	850	706	300	211,800
1.4	Repair defective flashing	sy	386	56	330	250	82,500
1.5	Apply Swepeco Roof coating	sy	1,556	850	706	520	367,120
Total							703,780

- (b) \$12.142M on the construction of a science laboratory building at the University of Guyana (Berbice). The overpayment occurred mainly from the: (i) unauthorised inclusion by the consultant of variation in rates amounting to \$8.118M; (ii) sum of \$2.024M being payments to the contractor while maintaining a presence on the work site during legal proceedings for the project; and (iii) amount of \$2M that had been duplicated with respect to the settlement of land purchased.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is still attempting to recover the outstanding overpaid sums.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency continue to aggressively follow-up this matter to ensure all overpayments are recovered and/or action taken to have the responsible officer(s) surcharged. (2009/108)

220. In relation to the year 2008 overpayments on measured works amounting to \$402,570 had occurred and is still to be recovered. The following are details:

Affected Programme	Contract sum \$'000	Overpayment \$
University of Guyana (Berbice)	8,579	15,000
Government Technical Institute	2,890	160,000
Linden Technical Institute	7,681	227,570
Total		402,570

Ministry's Response: The Head of Budget Agency acknowledged this finding and indicated that the Ministry requested a refund of the amounts from the contractors.

Recommendation: The Audit Office recommends that the Ministry do all that is necessary to recover the overpaid amounts and/or surcharge the responsible officer(s), while implementing stricter supervisory controls over the examination of works and certification of payments. (2009/109)

221. The Ministry has still not resolved the issue concerning an overpayment of \$32M to a delinquent contractor for works on the construction of the male dormitory at the President's College and at the time of reporting in September 2010, the overpayment was not recovered by the Ministry.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has engaged the Ministry of Finance to derive a final resolution to this matter.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency intervene with the appropriate agency to determine the status of the matter, given that the Project Execution Unit of the SIMAP was closed before the issue was concluded. (2009/110)

222. At the time of reporting, the Ministry has still not presented vouchers and other documentation in support of the expenditure of \$22.979M undertaken on behalf of the University of Guyana (Berbice) in 2007. In the circumstances, the completeness, accuracy and propriety of the expenditure could not be established. The sum expended was part of an amount of \$25M allocated for the (a) purchase of computers and accessories and library books; (b) completion of science laboratory; and (c) payment of retention.

Ministry's Response: The Head of Budget Agency explained that the Ministry is still attempting to locate the vouchers under reference.

Recommendation: The Audit Office once again recommends that the Ministry take appropriate measures to provide the relevant documentation for audit scrutiny. (2009/111)

223. In 2008, the Ministry entered into a contract for the supply of equipment for Technical/Vocational Projects in the sum of \$18.470M. However, the contractor failed to honour

the terms of the agreement, even though the Ministry had paid over the full contract sum. The equipment ordered are still outstanding.

Ministry's Response: The Head of Budget Agency acknowledged the above and has indicated that this matter is now being pursued through litigation.

Recommendation: The Audit Office recommends that the Ministry take immediate action to determine the contract and recover the sum paid to the contractor. (2009/112)

AGENCY 44
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Expenditure

Prior year matters which have not been resolved

224. At the beginning of the period reviewed, the Ministry was to recover \$704,658 which remained outstanding on amounts overpaid on salaries in previous years. During the reporting period an amount of \$37,993 was cleared, but further amounts totalling \$197,115 were overpaid to seven officers who had left the job. In the circumstances, an amount of \$863,780 was still to be recovered by the Ministry.

Ministry's Response: The Head of Budget Agency indicated that “the Ministry of Culture, Youth and Sport acknowledges a lapse in its personnel management system. Despite best efforts using available contact details, only two persons came forward and made pledges. As was recommended, the Ministry of Culture, Youth and Sport will intensify its effort to recover the stated sum of outstanding amounts overpaid on salaries.”

Recommendation: The Audit Office recommends that the Ministry intensify its efforts to locate the persons who were overpaid in order to recover the amounts erroneously received. (2009/113)

Current year matters with recommendations for improvement in the existing system

225. The Ministry had seven fuel accounts with the Guyana Oil Company (GUYOIL) at its Providence Terminal and Station and outlets at Regent Street, Kitty and Sheriff Street. At the end of the period under review, there was one account where there was an overpayment of \$1,167, four accounts where amounts totalling \$1.637M was due to the supplier and two with zero balances. This situation resulted in a net misstatement of expenditure in the Appropriation Accounts in the sum of \$1.636M.

Ministry's Response: The Head of Budget Agency explained that “the fuel accounts with GUYOIL were inherited from the Guyana National Service Merger with the Ministry of Culture, Youth and Sport. And this was in keeping with Government's policy at the time. The Ministry of

Culture, Youth and Sport reviewed the situation and maintained the accounts, efforts are now being made to consolidate the accounts and manage same more effectively. The situation that resulted in a net misstatement of expenditure in the Appropriation Accounts, was due to late submission of bills for the last month of the year, 2009. However this was corrected in January 2010 as soon as it was brought to the attention of the Accounting Officer.

226. In relation to the current provisions for “Maintenance of Buildings”, for which \$33.792M were expended, amounts totalling \$8.504M were spent on works of a capital nature that were budgeted for under capital programme subheads 120570 - Buildings Central Ministry, 180010 - Youth and 450170 - National Archives. The following are details:

Particulars	Amount \$'000	Total \$'000
<u>Rehabilitation – Guest House (NOC)</u>		
Purchases of Building Materials	2,895	
Contract for Labour	1,120	4,015
<u>Rehabilitation – Ministry of Culture(Annex)</u>		
Purchases – Building Materials	826	
Contract for Labour	522	1,348
<u>Repair Building – Catering & Refrigeration at STC</u>		
Contract for Labour		947
<u>Rehabilitation – Female Dormitory at Madawini</u>		
Contract for Labour		503
<u>Rehabilitation – National Archives</u>		
Contract for Labour		408
<u>Construction</u>		
Cupboards at Kuru Kuru Training Centre	534	
Concrete Trestle at Madawini	393	
Cupboards at Sophia Training Centre	356	1,283
Total		8,504

Ministry’s Response: The Head of Budget Agency did not respond to this finding.

227. Several instances were noted where the Ministry was in breach of the provisions of the Procurement Act (2003), viz.

- (a) There was a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel and lubricants, for which amounts totalling \$14.209M were expended from current provisions;
- (b) The purchase of the building materials and labour contracts for works on the New Opportunity Corps (NOC) and Ministry of Culture Annex were awarded by the Ministerial Tender Board (MTB) in thirteen portions with a total value of \$5.363M to avoid the adjudication by the National Procurement and Tender

Administration Board. In this regard, there were five awards for zinc valued at \$2.013M, three awards for labour amounting to \$1.642M, two awards for shutters and windows totalling \$0.603M and respective awards amounting to \$591,136, \$308,480 and \$205,575 for plumbing fittings, lumber and paint;

- (c) Purchases of materials for the National Cultural Centre were also undertaken in a piecemeal manner to avoid adjudication at the level of the National Procurement Tender Administration Board (NPTAB). One supplier received awards for goods, while another were awarded labour contracts. The table below gives details of how the transactions were undertaken; and

Date	Description	Amount \$'000
19 May 2009	Purchase of atomic 3000 strobe lamps (240) volts	1,159
19 May 2009	Purchase of 6 Shure wireless systems	571
19 May 2009	Purchase of 3 Shure wireless systems	521
Total		2,251
19 May 2009	Service fly gallery	575
19 May 2009	Replacing wire ropes	476
19 May 2009	Service and replace dividers	126
Total		1,177

- (d) Under the capital provisions, eighteen transactions totalling \$2.016M were undertaken for the acquisition of materials for the rehabilitation of the NOC Guest House. Of these, eleven totalling \$1.278M were related to one supplier. The treatment of the transactions was clearly in breach of Section 14 of the Procurement Act (2003), as it relates to contract splitting.

Ministry's Response: The Head of Budget Agency explained, as follows:

- (a). The acquisition of fuel is based on a traditional and inherited policy from the Guyana National Service, involving GUYOIL, the efforts will be made to procure the supply of same via the open tendering procedure;
- (b). The submission is acknowledged and corrected, all maintenance and capital works are properly assessed, cost tendered, evaluated and approved by the relevant Tender Board;
- (c). In the case of the National Cultural Centre the supply of equipment/material and servicing fly gallery are unique. The items supplied are not readily available and have to be sourced in the USA and or the UK. Similarly the servicing of the fly gallery is done by a person specially trained. In both cases sole tendering should have been done and would be pursued; and

(d). Same as response for (b).

Capital Expenditure

Prior year matters which have not been resolved

Subhead 1800100 – Youth

228. Up to the time of reporting, the Ministry still has not recovered overpayments totalling \$193,450 paid to a contractor for works carried out at Madewini male dormitory. In this regard, the works were carried out in 2008 and checks revealed that the quantities paid for had exceeded the actual measured works in the areas listed in the table below.

Item	Description	Unit	Qty Paid	Actual	Difference	Rate \$	Amount \$
1	4" h.c.b wall (51/a)	sq.yd.	268	217	51	1,800	91,800
2	3" h.c.b wall (51/b)	sq.yd.	58	33	25	1,700	42,500
3	Cement sand reddening (59/a)	sq.yd.	652	617	35	1,050	36,750
4	Mort lock (53/a)	nr	8	6	2	6,000	12,000
5	Night latch (53/b)	nr	4	3	1	5,000	5,000
6	4" butt hinge (53/c)	nr	16	10	6	400	2,400
7	80" x 3' 0" mirror	nr	1	0	1	3,000	3,000
Total							193,450

Ministry's Response: The Head of Budget Agency indicated that arrangements were made by the Consultant to visit the site to verify the overpayments and a comprehensive report was put up which indicated that there was no overpayment.

229. The Audit Office wishes to indicate that, notwithstanding the response of the Head of Budget Agency, it stands by its original findings. This position is taken since the examination of works were undertaken together with the Ministry's personnel, who identified all works and were satisfied with measurements taken. The findings of the consultant hired by the Ministry were previously presented in the original final account of the project. Further, in the document dated 27 April 2010 submitted by the Ministry as the consultant's "comprehensive report", the consultant clearly indicated interest to "make the site visit and to meet with all those who are involved in writing the report, in order to clarify discrepancies." This request was never satisfied.

Recommendation: The Audit Office recommends that the Ministry engage (a) the Attorney General on the possibility of private action to recover the outstanding sums from the contractor and (b) the Finance Secretary on the question of surcharge of errant officer(s) involved in the certification of transactions leading to the overpayments. (2009/114)

Subhead 4501600 – National Trust

230. The Ministry is still to recover amounts of \$245,700 and \$989,900 overpaid to contractors in relation to the rehabilitation of the rampart at Kyk-over-Al and walkway at Fort Zeelandia. It was noted that the Ministry had given the contractor deadlines for the sums to be repaid, but these were apparently ignored.

Ministry's Response: The Head of Budget Agency indicated that "it was previously mentioned that overpayments were made to contractors, from its capital provisions, in the amounts of \$245,700 and \$989,900 in the rehabilitation of the rampart of the Kyk-over-al and walkway at Fort Zeelandia. The Ministry of Culture, Youth and Sport acknowledges this conclusion and is in accord with the recommendation that every effort be made to recover such sums from the contractors."

Recommendation: The Audit Office recommends that the Ministry engage (a) the Attorney General on the possibility of private action to recover the outstanding sums from the contractors and (b) the Finance Secretary on the question of surcharge of errand officer(s) involved in the certification of transactions leading to the overpayments. (2009/115)

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

Current Expenditure

Prior year matters, which have not been resolved

231. The Guyana Water Incorporated (GWI) and the Central Housing and Planning Authority (CH&PA) were respectively funded by subvention of \$250M and \$147.355M. Audit reporting on the GWI was last done for the year 2008 while at the time of reporting the audit for the year 2009 was being finalised. The audit for the CH&PA is presently being conducted for the year 2009. It should be noted that the Ministry failed to have the financial statement of CH&PA laid in the National Assembly within the statutory period.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the accounts of the GWI and CH&PA laid in the National Assembly, within six months of the close of the financial year. (2009/116)

232. Contrary to the established cash based method of procurement the Ministry purchased fuel on credit from GUYOIL. However, at the time of reporting in October 2010, the Ministry had begun to adhere to the reconciliation process and a cash based system has been instituted.

Ministry's Response: The Head of Budget Agency concur with the finding of the Auditor General.

Capital Expenditure

233. The sum of \$430M was budgeted for Infrastructure Development and Buildings. A supplementary provision of \$4 billion was approved giving a revised amount of \$4.430 billion. The full amount was recorded as expenditure in the appropriation account. However, the full amount was transferred to Central Housing and Planning Authority (CH&PA) Housing Fund to be utilised for the improvement of infrastructural facilities and living conditions. Similarly, there was no voted provision for the Housing Programme Revolving Fund. A supplementary provision of \$2 billion was approved and the full sum was recorded as expended. However, the full amount was not utilised but was transferred to the Low Income Revolving Fund loan account to be utilised for granting loans to persons within the low income bracket.

234. The unexpended amounts referred to above were not refunded to the Consolidated Fund as required in Section 43 of the FMA Act but was retained by the CH&PA. However, according to the legal opinion provided by the Attorney General concerning the deposit and use of funds/revenue generated under the provisions of the Housing Act Chapter 36:20, there is no statutory requirement for the unutilised funds to be refunded to the Consolidated Fund.

AGENCY 46

GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

Prior year matters, which have not been resolved

235. The Georgetown Hospital Corporation (GPHC) is a separate entity, which was established under the Public Corporation Act 1988 № 3 of 1999, but continued to receive appropriations instead of a subvention from the Government. This practice is not in keeping with the requirement of the FMA Act Part XII Sections 79 and 80. Such legislation requires the entity to keep separate books of accounts to record assets and liabilities as well as income and expenditure and to have separate financial reporting and audit.

Corporation's Response: The Head of Budget Agency in response to the above paragraph explained that "We recognise our limitations in resolving the issue of funding and reporting being a corporation. However, this issue was brought to the attention of the Board of Directors and also to the subject Minister by the Chief Executive Officer in a letter dated August 18, 2009. The subject Minister has since made the necessary submission to Cabinet for consideration".

Recommendation: The Audit Office recommends that the Corporation follow-up with the subject Minister with a view to having the necessary representation made to the Office of the Budget for annual subventions instead of appropriations, which would be definitive in paving the way for the Corporation to confirm to the statutory requirement by maintaining separate books of accounts, financial statements and audit reporting. (2009/117)

236. It was observed, that the Corporation was still not able to complete the process of computerizing its financial accounting and record keeping function, which should have been

implemented with the assistance of the Health Sector Development Unit of the Ministry of Health. To this end, a contract in the sum of US\$9,500 was signed on 21 October 2008 based on an award by the NPTAB. The contract was subsequently terminated on 26 March 2009 without any payments to the contractor. The determination of the contract was due to breach of Section 2 of the said contract, which stated that “The Consulting Firm shall perform the Services during the period commencing from the date of signature of this agreement and continuing through the period of nineteen days or any other period as may be subsequently agreed by the parties in writing.”

Corporation’s Response: The Head of Budget Agency explained that the previous consultant that was contracted donated the software to the Corporation. The programme will be implemented as soon as a server is acquired.

Recommendation: The Audit Office recommends that the Corporation do all that is necessary to computerize its financial accounting and record keeping function in keeping with the Health Sector Development Plan. (2009/118)

237. According to the Corporation’s records, amounts totalling \$13.459M were collected as revenue, of which only the sum of \$6.073M were paid into the Consolidated Fund for the period under review. The Corporation continued to make payments from its revenue during 2009. Similarly during 2008 amounts totalling \$14.443M were collected as revenue and the full amount was expended. As stated earlier, the Corporation was in receipt of an appropriation instead of subvention and as such, it ought not to incur expenditure out of its revenue. Revenue must be deposited promptly into the Consolidated Fund in accordance with Section 46(1) of the FMA Act.

Corporation’s Response: The Head of Budget Agency has acknowledged the above, he however stated that expenditures made from the revenue earned were approved by the Board and that the Corporation is in the process of returning funds to the Consolidated Fund.

Recommendation: The Audit Office again recommends that the Corporation desist from utilising revenue collected which should be promptly deposited into the Consolidated Fund. (2009/119)

238. Four payment vouchers totalling \$2.833M and eleven payment vouchers totalling \$3.558M for the years 2007 and 2008 respectively were still outstanding. In the absence of these payment vouchers and supporting documents, it could not be determined whether the expenditure was properly incurred and the Corporation received value for the sums expended.

Corporation’s Response: The Head of Budget Agency indicated that the payment vouchers for the years 2007 and 2008 would have to be reconstructed.

Recommendation: The Audit Office recommends that the Corporation 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. (2009/120)

239. During the period under review, amounts totalling \$1.073 billion were expended on the procurement of drugs and medical supplies of which amounts totalling \$812.766M were

purchased from the New GPC and \$261.093M from other suppliers. The GPHC paid the New GPC \$731.024M for drugs and medical supplies, however, only \$446.478M were received for the year under review. The balance of \$284.546M was received during 2010. It should be noted that the amount of \$731.024M consisted of thirteen contracts which were supported by NPTAB approval. However, a system of competitive bidding was not followed in the award of these contracts. In a similar case during 2008, the Corporation had purchased drugs and medical supplies valuing \$539.301M without evidence of following the relevant tender procedures.

Corporation's Response: The Head of Budget Agency explained that the 2009 deliveries started in 2009 and were completed in September 2010. In addition, bidding for 2008 and 2009 were conducted by MMU and MOH and not by the Corporation.

Recommendation: The Audit Office recommends that the Corporation put systems in place to ensure that all drugs supplied are promptly delivered and to avoid any breaches in the tender board procedures. Also, there should be strict adherence to Sections 26 and 27 of the Procurement Act in relation to the tendering process. (2009/121)

Capital Expenditure

Subhead 4500203 – Medical Equipment

240. The sum of \$55M was budgeted for purchases including the purchase of anaesthetic machine, defibrillator, enzyme assay equipment, rigid sigmoidoscope and surgical instruments. Amounts totalling \$54.696M were expended as at 31 December 2009. The relevant tender procedures were adhered to except for the purchase of one defibrillator valued at \$2.064M which did not have the required NPTAB approval.

Corporation's Response: The Head of the Budget Agency explained that efforts are being made to have the NPTAB approval presented for audited examination.

Recommendation: The Audit Office recommends that in future all supporting documents be attached to the payment vouchers including the relevant tender board awards when presenting them for audit scrutiny. (2009/122)

241. All the items purchased were verified as having been received except for three defibrillators valued at \$6.191M and one versamed ventilator valued at \$2.642M which were not received by the Corporation at the time of reporting in September 2010. The items received were marked as property of the Corporation.

Corporation's Response: The Head of the Budget Agency indicated that “the defibrillators and the ventilator were processed late in November and December 2009. However, items are expected to be delivered by November 2010.

Recommendation: The Audit Office recommends that the Corporation strictly vigorously follow-up this matter with the suppliers to have the items delivered immediately. (2009/123)

AGENCY 47
MINISTRY OF HEALTH

242. The main office buildings of the Ministry of Health that housed its Central Accounting Unit and the storage area for financial and other records, was destroyed by fire of unknown origin on 17 July 2009. This fire destroyed a significant amount of the Ministry's accounting records, while others became water soaked in the aftermath. This report therefore captures the findings applicable to some records that remained or were generated in the post fire period, including those that were reconstructed and those available at other Departments/Units of the Ministry.

Ministry's Response: The Head of the Budget Agency has indicated that it is a fact that the Ministry of Health (Main Office) was completely destroyed by fire in which a number of records were lost. Notwithstanding the Ministry of Health was successful in reconstructing 87 vouchers to the value of \$26M.

Current Expenditure

Prior year matters, which have not been resolved

243. There were no identified overpayments for the year 2007. However, at the end of the preceding accounting period the Ministry was to recover a balance of \$1.163M of deductions that were overpaid in 2007, as a consequence of late pay changes directives to the Central Accounting Unit on resignations, transfers, dismissals and retirements. The Ministry was able to recover \$686,814 during 2009 and the following period January 2010 to September 2010, leaving an outstanding balance of \$476,158.

Ministry's Response: The Head of the Budget Agency has indicated that effective June 2010, there has been no overpayment to any deduction agency. Currently, where overpayments involving NIS and GRA are involved, the Ministry of Finance has a measure in place which allows the Ministry to write requesting that the deduction cheques be cancelled, changes made and a new cheque be printed representing the sums due to the deduction agencies. As per the recommendation of the Audit Office, follow up actions are being taken to ensure that the outstanding refunds of \$476,158 due by the NIS are recouped. Letters have been written and direct contact has been made to have this matter settled.

Recommendation: The Audit Office recommends that the Ministry take urgent action to have all outstanding overpayments recovered and put systems in place to prevent recurrences. (2009/124)

244. Since the introduction of the IFMAS in 2004, the Ministry of Finance urged that cash payments of salaries be minimised and a phased approach be taken towards including all employees under the bank deposit system. The Ministry of Health has not fully observed this procedure, in that cash payments were still considerably high. In this regard, monthly cash payments to 267 of the Ministry's employees approximated \$43.237M. Nonetheless, it was noted

that up to September 2010 there were 155 employees, who had taken action to comply with the salary banking requirements.

Ministry's Response: The Head of the Budget Agency has advised that the Ministry is moving towards having all of its employees paid through the banking system.

Recommendation: The Audit Office recommends that the Ministry continue to work vigorously towards minimising the payment of salaries by cash, and implement fully, the bank deposit system as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003. (2009/125)

245. Corrective action was not taken by the Ministry to have all of its employees registered with the National Insurance Scheme (NIS). As at December 2009, there were 128 employees without NIS numbers. A similar observation was made for the year 2008, when there were 277 employees without NIS numbers.

Ministry's Response: The Head of the Budget Agency indicated that to date, only nine employees are without NIS numbers. These employees have been written to requesting them to bring in their NIS cards. Those without are required to be registered. They have been informed that failure to comply would result in their salaries being withheld.

Recommendation: The Audit Office recommends that the Ministry take every action deemed necessary to ensure that NIS numbers in respect of its employees are obtained and affixed to the contributions register, since failure to do so may have consequences for employee benefits. (2009/126)

246. During 2009, the Ministry expended amounts totalling \$1.884 billion for drugs and medical supplies. Of this sum, an amount of \$1.404 billion was paid to New GPC Ltd., after approvals were obtained from the NPTAB for contract awards. The awards were however made on the basis of sole sourcing and not competitive bidding, occasioned by public advertisement. This therefore could not justifiably consider being in fulfilment of the tenets of the Procurement Act (2003).

Ministry's Response: The Head of the Budget Agency acknowledged this finding and indicated that future contracts would be awarded on the basis of public advertisement and competitive bidding.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure strict adherence to Section 26 and 27 of the Procurement Act as it relates to the tendering process. (2009/127)

247. Of the contracts to the New GPC Ltd., the Audit Office was able to authenticate transactions related to ten awards over the period August 2009 to December 2009 that had a face value of \$461.195M. In this regard, it was established that receipts for the period totalled \$415.418M, leaving an outstanding balance of \$45.776M. Nonetheless, the outstanding balance for the earlier period January 2009 to July 2009, which was computed at \$286.695M could not

be immediately validated, since the Ministry was in the process of reconciling their records with the supplier. Similar circumstances affected payments made in the year 2008, where transactions with the New GPC Ltd. amounting to \$137.111M could not, and is still to, be verified.

Ministry's Response: The Head of the Budget Agency indicated that the Ministry has done a reconciliation, which the auditors would have to verify.

248. It should be noted that the Ministry's reconciliation was used in determining the position mentioned before. In the ensuing period, it is expected that the process should be finalized with the presentation of additional records.

Recommendation: The Audit Office recommends that the Ministry make available all necessary documentation that would clearly establish the reasonableness of the outstanding balances on all contracts for the supply of drugs, while providing evidence of compliance with Stores Regulations in relation to quantities received and utilized over the period. (2009/128)

249. The Ministry had eight fuel accounts with the GUYOIL at its Providence Terminal and Station and outlets at Regent Street, Kitty and Sheriff Street. At the end of the period under review, there were two accounts where there were overpayments totalling \$3.208M and four accounts where amounts totalling \$1.192M was due to the supplier. This situation resulted in a net misstatement of expenditure in the Appropriation Accounts in the sum of \$2.016M.

Ministry's Response: The Head of the Budget Agency indicated that effective August 2010, the Ministry is procuring fuel on cash based method and the overpayment will be deducted from the September 2010 account.

250. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel and lubricants, for which amounts totalling \$38.998M were expended from current provisions.

Recommendation: The Audit Office had recommended that the Head of Budget Agency, take action to (a) introduce measures for strict control over acquisitions of fuel; and (b) ensure that 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. (2009/129)

251. The contracts for security services were not awarded in keeping with the Provision of the Procurement Act (2003), since these were renewed annually without required approvals. During the reporting period amounts totalling \$84.881M were expended on the hire of security services, without the application of the provisions of the Act. A similar situation existed in the preceding year, where related expenditure totalling \$77.632M did not conform to the requirements of the Act.

Ministry's Response: The Head of the Budget Agency has explained that the Ministry wrote to the NPTAB seeking covering approval for security services in 2009 since the funds available were inadequate to use a new provider. The Ministry advertised for security services and a recommendation has been made to NPTAB for approval which the Ministry is awaiting.

Recommendation: The Audit Office again recommends that the Ministry seek the approval of the NPTAB in a timely manner, thus ensuring that the expenditure is properly authorised in keeping with the statutory requirements. (2009/130)

Other Matters

252. The Ministry failed to adhere to the provisions of Section 43 of the FMA Act as it relates to unspent balances, when it retained cheques drawn on appropriations for the year 2009. Even though it was noted that the amounts were refunded in October 2010, there was an obvious lack of timeliness in confirming to the stated requirements. The lack of timeliness has resulted in the Appropriation Accounts being overstated, since these have not been adjusted to date. The following are details of the accounts affected.

Line Item	Voucher №	Payee	Amount \$
6284-Other	4704584	Demerara Shipping Co. Ltd	100,000
6284-Other	4707282	Pressy Enterprise	175,392
Centre for Disease Control	4707091	NT Computect	10,440
6302-Training	4708108	Assoc. of Caribbean Tertiary Institutions	12,000
6293 Refreshment and Meals	4700993	Grand Coastal Inn	29,836
Centre for Disease Control	4708265	Impression	928,000
Total			1,255,668

Ministry's Response: The Head of the Budget Agency has explained that the Ministry is in the process of obtaining supporting documentations before making the payments to the various payees.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure full compliance with Section 43 of the FMA Act which required unspent balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2009/131)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 25018 – Office Furniture and Equipment

253. A sum of \$20.983M was expended on the acquisition of office and household furniture and equipment. In this regard, record keeping at the Ministry of Health Central Stores was lax, in that, it did not include all relevant information on the purchases, cross referencing to vouchers was non-existent and in some cases the cost was omitted. As such, it was difficult to ascertain whether goods valued at \$19.970M had actually been received. A similar situation occurred with medical equipment valued at \$27.077M, which were acquired from funding under the capital subhead Equipment (Medical). In relation to these items not verified at the time of reporting in September 2010, documentation of records at MMU remained outstanding for amounts totalling \$1.044M and \$1.984M for office furniture and medical equipment respectively.

Ministry's Response: The Head of the Budget Agency has advised that they are in the process of having the outstanding amounts cleared.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to Stores Regulations as it relates to the accounting for the acquisition of goods. (2009/132)

Current year matter with recommendation for improvement in the existing system

Subhead 1207700 – Doctor Quarter

254. An Inter/Intra Departmental Allocation Warrant (IDAW) for \$4M was issued to the Regional Administration, Region № 6 – East Berbice/Corentyne for the rehabilitation of Doctor's Quarters. The full amount on the warrant was recorded as expenditure, although a financial return submitted by the Region indicated that an amount of \$3.043M was expended. In this regard, the difference of \$957,438 was refunded to the Consolidated Fund in January 2010, but the Ministry failed to adjust the Appropriation Account.

Ministry's Response: The Head of the Budget Agency has agreed with the findings and also indicated that works at Doctor Quarters at Vryman's Irving were done by Region № 6 Administration.

Recommendation: The Audit Office recommends that the Ministry ensure that where Inter Departmental Warrants are issued, appropriate adjustments must be made to the Appropriation Accounts when monthly financial returns are submitted. (2009/133)

AGENCY 48
MINISTRY OF LABOUR, HUMAN SERVICE & SOCIAL SECURITY

Current Expenditure

Prior year matters, which have not been resolved

255. During the years 2005, 2006, 2007 and 2008 the Ministry has not recovered salary deductions totalling \$2.769M. Similarly, during the period under review deductions totalling \$167,998 have not been recovered. Further, an examination of the salaries refund register revealed several amounts totalling \$838,821, as being omitted from the register.

Ministry's Response: The Head of Budget Agency explained that letters were written to the agencies such as Guyana Revenue Authority and National Insurance Scheme requesting the refunds. However, the matter is being addressed with the view of refunding the relevant amounts.

Recommendation: The Audit Office recommends that the Ministry continue to follow up with the various agencies and to seek the advice of the Solicitor General's Office in this matter. (2009/134)

256. 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 investigations were suspended.

Ministry's Response: The Head of Budget Agency explained that a losses report was prepared and submitted to the Ministry of Finance and he was awaiting the outcome.

257. Old age pension and public assistance coupon books were still not issued by the Chief Social Worker in sequential order and related annotations of transactions were not made in the register kept. In addition, the Ministry's stores failed to process 392 Public Assistance Coupons and 910 Old age pension coupons books respectively in accordance with stores accounting procedures. A similar situation existed in 2007 where 1900 coupons books were not processed.

Ministry's Response: The Head of Budget Agency explained that corrective measures will be taken.

Current year matters, with recommendations for improvement in the existing system

258. Amount totaling \$3.706 billion were expended on the payment of Old Age Pension and Social Assistance. At the time of the reporting 312 cheques totaling \$2.808M were on hand. These cheques were refunded to the Consolidated Fund in 2010. As such the appropriation account was overstated by the said amount.

259. The Ministry does not have a safe as required by financial instructions. The canister with cash and other monetary instruments are stored in a room with cabinets.

AGENCY 51
MINISTRY OF HOME AFFAIRS

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

260. A total of forty-five transactions relating to pay change directives for new entrants, resignations, retirements, dismissals and transfers for three of the five account areas. Of these, there were five instances where such directives were forwarded late to the Central Accounting Unit of the Ministry resulting in overpaid salaries totalling \$604,020. Up to the time of reporting, the overpaid amounts were not recovered.

Ministry's Response: The Head of Budget Agency indicated that the Ministry would endeavor to recover the sum.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that (a) measures are put in place to recover the overpayment; and (b) more efficient and effective systems are implemented to ensure the timely communication of pay change directives. (2009/135)

261. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of payments made. However, the Ministry failed to adhere to this requirement, since 219 cheque orders for transactions valued at \$114.209M were cleared on average fifty-seven days after they were issued.

Recommendation: The Audit Office had recommended that the Ministry make special efforts to adhere to circularized instructions in relation to the clearing of cheque orders. (2009/136)

262. At the time of reporting, eight cheque ordered vouchers for expenditure totalling \$9.487M remained outstanding for the period under review. Of the outstanding vouchers, three valued at \$4.798M were for transactions on capital programmes. In the absence of these vouchers, the supporting documentation, such as bill, receipts, invoices, etc. could not be examined to determine the propriety of the related transactions and as a result a conclusion could not be reached as to whether value was received for the sums expended.

Ministry's Response: The Head of Budget Agency explained that efforts are currently in train to locate the vouchers.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing cheque order vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2009/137)

Capital Expenditure

Prior year matters, which have not been resolved

263. The Ministry is still unable to finalise the 2005 matters concerning payments made to acquire 500 MTSL shells and 2 stallions, which had a total value of \$2.336M. The Ministry of Foreign Affairs was engaged and diplomatic arrangements were in the process. With respect to the stallions, the supplier was charged criminally for failing to fully refund the sum of \$1.022M, when it became evident that the he was unable to make good the order. Only \$50,000 of the sum involved was recovered.

Ministry's Response: The Head of Budget Agency explained that the Ministry is still addressing this matter.

Recommendation: The Audit Office recommends that the Ministry continue to pursue this matter to finality. (2009/138)

264. The Ministry is yet to recover the overpayment of \$10.410M on the contract for the construction to the New Capital Dormitory at the Georgetown Prisons. The contract was terminated due to extreme lack of diligence on the part of the contractor. The Ministry levied on a performance bond for \$12.237M held with the insurance firm Colonial Life and General Insurance Company Limited (CLICO), which is currently facing liquidation proceedings in the courts. As a result, this claim has not been settled to date. Nonetheless, Cabinet gave its "No Objection" for the completion of the work and the contract was awarded through restricted tendering to another firm in the sum of \$17.788M.

Ministry's Response: The Head of Budget Agency explained that this matter is still being addressed.

Recommendation: The Audit Office recommends that the Ministry engage the Attorney General on the possibility of private action to recover the outstanding sum. (2009/139)

Current year matters, with recommendations for improvement in the existing system

Subhead 12007 - Buildings (Police)

265. A verification of the works in relation to the rehabilitation of the Yarakita Police Station, Region 1 – Barima/Waini, revealed that the quantities for items under this contract were over measured and this resulted in overpayment to the contractor in the sum of \$508,700. The following are details.

Item	Description	Unit	Paid	Actual	Excess	Rate \$	Total \$
4/4 A	R.c. to floor 7'.0" x 5'.0" x 4" thick	cy	2	0.432	1.568	50,000	78,400
4/4 B	R.c. to wall 11'.0" x 5'.0" 4" thick	cy	2	0.678	1.322	50,000	66,100
4/4 C	BRC № 65 to floor	sy	6	4	2	3,000	6,000
4/4 D	BRC № 65 to walls	sy	14	6	8	3,000	24,000
4/4 E	Chicken mesh ½" x ½" to walls	sy	14	6	8	800	6,400
4/4 G	Double boarding to floor 1" thick	sf	54	35	19	520	9,880
4/4 H	Double boarding to walls	sf	126	55	71	520	36,920
4/5 A	Screed ½" thick to walls	sf	126	55	71	700	49,700
4/5 B	Glazed tiles 6" x 6"	sy	14	6	8	3,800	30,400
4/5 C	Screed ½" thick to floor	sf	54	35	19	700	13,300
4/5 D	Non-skid ceramic tiles	sy	6	4	2	3,800	7,600
4/6 A	W.C. suite complete	nr	2	1	1	60,000	60,000
4/6 B	Lavatory basin complete	nr	2	1	1	50,000	50,000
4/6 D	Shower rose set complete	nr	2	1	1	10,000	10,000
4/7 A	Awning window 2'.6"x4'.6"	Nr.	12	10	2	30,000	60,000
Total overpayment							508,700

Ministry's Response: The Head of Budget Agency explained that the contractor is presently reviewing the findings and has indicated that if he finds agreement he is willing to repay the sum.

266. In addition to the above, the sum of \$95,000 was paid out from provisional sum for additional plumbing, pipes fitting and servicing of plumbing systems, without details being provided to substantiate this expenditure.

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

Current Expenditure

Prior year matters, which have not been resolved

267. The Guyana Police Force (GPF) has still not reached a consensus with the Ministry of Finance on provisions for the purchase of uniforms and other items of military kit, such as, boots, shoes, socks, belting, buttons and name tags, ribbons, etcetera, of which the Audit Office is of the opinion should not, as is presently the case, be included under Benefits and Allowances, for the following reasons:-

- (a) Benefits or allowances as an accounting concept connotes the receipt of cash or kind by a payee for his or her use or consumption;
- (b) The GPF stockpiles uniform material and other associated components, which are not utilised specifically in the period of purchase, but over a number of years;

- (c) The kit remains the property of the Guyana Police Force and must be surrendered by the recipients at the end of their tenure; and
- (d) The budgetary arrangements for Guyana Defence Force (GDF), a member of the Joint Services of which the GPF is a part, require charges for similar acquisitions to be included under Other Operating Expenses (Other).

268. During the period under review, the Force made purchases of uniform and related accessories amounting to \$280.210M. Similar observations were made in relation to transactions for 2008 where purchases made amounted to \$378.692M

Police Force's Response: The Finance Officer explained that the Director of Budget was written to in relation to this matter and the Guyana Police Force is still awaiting a directive.

Recommendation: The Audit Office recommends that the Guyana Police Force take affirmative follow-up actions to resolve this matter, given the protracted period over which it was referred to the Ministry of Finance. (2009/140)

269. At the time of inspection, 120 payment vouchers totalling \$23.463M were not presented for audit scrutiny. As a result, the scope of the audit was limited and a determination could not be made as to the propriety of the payments or whether value was received for the money spent. A similar situation existed in 2008 where one hundred and thirty-three vouchers totalling \$74.180M were not provided and remains outstanding to date. There were also eighteen vouchers valued at \$1.528M and twenty vouchers totalling \$5.418M, together with documentation in support of vouchers totalling \$12.7M, which remain outstanding for the respective years 2007 and 2006. As a result, the propriety of the expenditure or whether value was received for the sums expended could not be ascertained.

Police Force's Response: The Finance Officer explained that efforts are ongoing to locate these vouchers and have them presented to the Auditor.

Recommendation: The Audit Office recommends that the Guyana Police Force take all necessary measures to review the controls in relation to the accounting for vouchers and ensure the security and retention of all vouchers for audit examination. (2009/141)

270. The Guyana Police Force had six fuel accounts with the GUYOIL. At the end of the period under review, there were four accounts where there were overpayments totalling \$16.002M, one account where amounts totalling \$171,919 was due to the supplier and another with a zero balance. This situation resulted in a net misstatement of expenditure in the Appropriation Accounts in the sum of \$15.831M. The following are details:

Location	Amount \$
Providence Terminal	(13,346,414)
GUYOIL Adventure	171,919
GUYOIL Heathburn	(2,655,819)
GUYOIL Morawhanna	(192)
GUYOIL Regent Street	-
GUYOIL Providence Station	(1)
Total	(15,830,507)

271. There was also a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of fuel and lubricants, for which amounts totalling \$256.629M were expended. There were similar breaches in the preceding accounting period in relation to the purchase of fuel.

Police Force's Response: The Finance Officer explained that the procurement of fuel is done only on prepayment basis and not on credit.

Recommendation: The Audit Office recommends that the Guyana Police Force take action to (a) introduce measures for strict control over acquisitions of fuel; and (b) ensure that systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2009/142)

Current year matters, with recommendations for improvement in the existing system

272. Amounts totalling \$158,160 representing refunds, unpaid allowances and travel and subsistence for the year 2009 were only refunded to the Consolidated Fund in April 2010. This amount should have been refunded to the Consolidated Fund in keeping with the requirements of the FMA Act.

Police Force's Response: The Finance Officer explained that this lapse is regretted and system has been put in place to prevent any future occurrences.

Recommendation: The Audit Office recommends that the Guyana Police Force ensure that all unspent balances of public moneys are refunded to the Consolidated Fund at the close of the financial year in accordance with Section 43 of the FMA Act. (2009/143)

273. During the period under review, the Guyana Police Force suffered a loss of cash from its Finance Office, Eve Leary in the sum of \$3.547M. The table below gives details of the composition of the loss.

Description	Affected persons	Amount \$
6% Increase to inactive personnel	201	1,903,769
6% Increase on pensions	82	1,054,095
One-off payment to active personnel	8	337,858
6% to active personnel	11	168,587
One-off payment to Constabulary	4	52,636
Musketry	2	30,000
Total	308	3,546,945

274. The loss occurred when a person or persons unknown accessed a strong box within the cashier cage, designated “Cashier 3” at the Finance Office and removed some components of payrolls kept in the strong box. A post loss audit found the following internal control weaknesses, viz.

- (a) Records were not maintained of daily checks carried out on Cashiers 2 and 3;
- (b) In terms of responsibility, Cashiers 2 and 3 were functional in the Salaries Section, while performing duties as cashiers. This obvious lack of proper segregation of duties created possibilities for the perpetration of fraud or other irregularities, since the preparation of payrolls was not separated from the payment of related cash;
- (c) A significant amount of salaries, pensions, etcetera were paid in cash, contrary to the requirement articulated by the Ministry of Finance for minimized cash payments;
- (d) The duties relating to the holding of keys to the safes in Cashiers 1 and 2 were segregated, but a record was seen to support the arrangements for only Cashiers 1. In relation to Cashiers 3, the keys to both the cage and the canister were in the possession of one officer. There was also no record of this arrangement; and
- (e) It is the requirement for a record to be kept of all monies and items lodged in vaults, safes, strong boxes and canisters, but such records were not maintained in respect of such facilities at the Finance Office.

Police Force’s Response: The Finance Officer explained that the loss has been verified by the Audit Department and stricter control measures have been implemented.

Recommendation: The Audit Office recommends that the Guyana Police Force take urgent measures to (a) maintain records of daily checks undertaken on cashiers and of contents of safes; (b) provide a basis for adequate segregation of duties; and (c) minimize cash payments to an acceptable level in keeping with the recommendations of the Ministry of Finance. (2009/144)

275. Contrary to circularised instructions, which require that historical records and log books be kept for each vehicle owned and /or operated by the Guyana Police Force to record the cost of maintenance and pertinent information required of the records. However, of the 398 motor vehicles under the control of the Force, seven historical records and seventy log books were not presented for audit scrutiny. In the circumstances, there was no basis of evaluating whether the vehicles were operating efficiently or economically and the journeys undertaken were properly authorised.

Police Force's Response: The Finance Officer explained that efforts are ongoing to have the books presented for inspection.

Recommendation: The Audit Office recommends that the Police institute measures to comply with the requirement for maintaining these records with all the relevant information. (2009/145)

276. The overseas calls register was not properly maintained, since pertinent information, such as, telephone numbers, persons initiating calls, nature of calls, details of refunds for private calls and evidence of supervisory checks. As a result, the related information was not discerned as it relates to overseas telephone calls made during the period.

Police Force's Response: The Finance Officer explained that this lapse is regretted and the register has since been updated.

Recommendation: The Audit Office recommends that the Police take corrective action to have this record properly written up in accordance with Stores Regulations Nos 26 and 29. (2009/146)

277. Amounts totalling \$32M were paid for water charges during the period under review. However, the Force failed to maintain a register that would establish a basis for reconciliation with the supplier.

Police Force's Response: The Finance Officer explained that the Force expresses regret at this lapse and has since updated the register.

Police Stations

278. Audits conducted at the Kitty and East La Penitence Police Stations revealed cash shortages in relation to bail moneys lodged. The shortage at the Kitty Station amounted to \$58,500, while there was a deficiency of \$982,000 at East La Penitence and this was the subject of a matter being investigated by the Criminal Investigation Department.

Police Force's Response: The Finance Officer explained that the matter at Kitty was very old and details were hazy. However, in the case of East La Penitence, restitution was made of \$867,525.

AGENCY 52
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

279. Applications submitted for the registration of business names continued to be misplaced and there was no evidence of supervisory checks in the registers at the Deeds Registry. During the reporting period, 1,438 applications were received for registration of business names. Of these, seventy-seven were not presented for audit scrutiny. Similarly, for the respective years 2006, 2007, and 2008 the Department failed to present eighty-one, 130 and fifty-five applications. As a result, the fees payable on these applications could not be verified.

Ministry's Response: The Ministry has explained (a) eight, eighty-nine, twenty-seven and thirty-one applications for the respective years 2006, 2007 2008 and 2009 (b) work is in progress to locate the outstanding applications to have them presented to the auditors. A system was established for regular supervisory checks to be done by supervisors and the evidence of such checks would be reflected in the columns provided in the record.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that all applications are preserved after registration, systems that are put in place to effect supervisory checks are maintained thus ensuring full accountability for revenues collected. (2009/147)

280. The Department was still in arrears in the processing of applications for Trademarks. During the reporting period, 484 applications were received but only thirty-four certificates were issued. In the previous accounting period a total of 611 applications were received, and fifty-seven certificates were issued in respect of these applications. In 2007, certificates were still not issued for 460 applications. Certificates were still to be issued for applications of Trademarks made since 2002.

Ministry's Response: The Ministry has explained that work is still in progress.

Recommendation: The Audit Office recommends that the Head of Budget Agency do all that is necessary to have the processing of Trade Marks brought up to date, so that specific companies can use legally registered names or symbols to identify products, apart from that of other manufacturers. (2009/148)

281. The State Solicitor bank account № 120 was last reconciled for May 2006, and as at 31 December 2009, the bank account reflected a balance of \$52.439M, while the cashbook balance was \$42.870M. In relation to the cash book, this was last written up on 31 August 2010 and several unsatisfactory features were observed. In this regard, the bank and cash columns in the cash book were not drawn up to separately identify sums on hand and disposal of collections of cash either by payments or deposits to the bank account.

Ministry's Response: The Head of Budget Agency explained that the bank and cash columns are now segregated to reflect receipt, disposal and cash and bank balance.

282. The cash book for the Official Receiver bank account № 330, which had a bank balance of \$9.573M at 31 December 2009, written up to August 2010 and was reconciled for the year under review.

Ministry's Response: The Head of Budget Agency explained that the cash book is written up as at 31 August 2010. Reconciliation was done as at July 2010, cash on hand and cash at bank columns of the cash have been segregated, deletions of entries are now initialled.

283. In relation to the rental of the First Federation Building which is controlled by the State Solicitor's Office, there were twenty six tenants occupying the building during the period under review. However, seven had no tenancy agreements and sixteen had agreements which had expired since 2000. At the time of reporting, there was also evidence that rent was in arrears in the amount of \$5.677M for the period under review. Although notifications were sent to the defaulting tenants there were no improvements or positive results to clear same.

Ministry's Response: The Head of Budget Agency explained that the Tenancy Agreements Register was updated to August 2010. Efforts are being made to have delinquent tenants to honour their obligations.

Recommendation: The Audit Office recommends that the Ministry discuss with the Attorney General the possibility of recovering the outstanding rent from defaulters through the legal process. (2009/149)

284. In accordance with Section 153(1) and (2) of the Companies Act of 1991, Companies are required to file annual returns from the year following its incorporation and to pay a filing fee of \$800. Any failure in this regard, carried a penalty of being struck off the companies register and being deemed an invalid Company. During the reporting period, 244 Companies were registered and certified whilst 235 Companies registered in 2008 were required to file returns. However, eighty-seven were struck off of the register, seventeen were compliant and 121 remained in default resulting in revenue loss amounting \$174,400.

Ministry's Response: The Head of Budget agency explained that notices were sent to 235 defaulting companies to file returns. To date seventeen have complied and 218 were struck off the register.

285. A similar observation was made in relation to Companies registered in previous years, particularly those for the year 2007, where 245 returns were required to be filed in 2008, but no returns were filed. There was evidence to indicate that notices were sent to the defaulting Companies resulting in fourteen returns being subsequently filed in 2009. The current state of affairs results in the loss of revenue due to failure to file returns by the delinquent Companies.

Ministry's Response: The Head of Budget Agency explained that of the 242 defaulting companies fourteen are in compliance whilst 228 were struck off the register.

286. Amounts totalling \$1.595M were expended on Fuel and Lubricants for the year under review. However, contrary to the established cash based method of procurement, the Ministry purchased fuel on credit from a local provider. Further, of the two vehicles for which log books were required to be maintained only one log book was presented for audit scrutiny. Hence, it could not be determined if the journeys undertaken were authorised. As was noted in previous years, fuel consumption was still not evidenced in log books for the Ministry's vehicles.

Ministry's Response: The Head of Budget Agency explained that a request was made to the Accountant General (ag) for a cheque order system to be put in place to purchase fuel. Such system will eliminate credit purchase.

Recommendation: The Audit Office recommends that the Ministry of Legal Affairs put measures in place to ensure that fuel purchased was properly accounted for in vehicle log books. (2009/150)

287. Further, a list of all serviceable vehicles owned by the Ministry was also requested for audit examination by the auditors but to date this has not been presented.

Ministry's Response: The Head of Budget Agency explained that the list of serviceable vehicles are submitted for audit.

288. An examination of the vouchers related to the year 2009 had revealed the existence of poor segregation of duties, in that, one officer was observed to have conducted interrelated activities, such as, signing, certifying and approving payments. Similar observations were made in relation to transactions for the year 2008.

Ministry's Response: The Head of Budget Agency explained that this practice has ceased and segregation of duties is maintained.

289. The Ministry still has not made the outstanding payment to the local telecommunication provider for the acquisition of a telephone system which cost \$424,369. This purchase had required the approval of the Ministerial Tender Board, but this was not obtained.

Ministry's Response: The Head of Budget Agency explained that this amount is a previous year liability. Same was sent to the Finance secretary as unpaid account, for direction in respect of payment.

Current year matters, with recommendations for improvement in the existing system

290. Paychange directives were not forwarded in a timely manner to the Accounting Department to enable changes to be made to the payroll. This resulted in the overpayment of salaries to eight officers in the amounts \$199,195 and deductions totalling \$31,515 being paid over to various Agencies after they ceased to be employed.

Ministry's Response: The Head of Budget Agency explained that due to untimely receipt of termination notices, salaries were already paid to the banks, thus causing the overpayment. Notices will be sent to the banks and former staff members to recover the excess.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to recover sum overpaid and ensure that a system is put in place to facilitate the timely submissions of pay changes to the Accounts Division. (2009/151)

291. An examination of the NIS contribution schedules revealed that there were twenty-one instances where the employees were without NIS numbers. Of the twenty-one, one was employed in 2005 and six were employed in 2008. It should be emphasised that registration with the Scheme has implications for Social Security and other benefits. An examination of the register of contributions also revealed that deductions were made from an employee and the amount was not remitted to NIS.

Ministry's Response: The Head of Budget Agency explained that to date twenty out of twenty-one numbers were received and would be inputted on the payroll. One person resigned on the 27 July 2009. New entrants will be required to submit NIS number before salary is processed.

Stores and Other Public Property

292. The Stores Regulations provided for the maintenance of bin cards as an independent check on the Stock Ledger. However, examinations carried out in July 20, revealed that the bin cards for the stores were not kept and the stock ledger was not written up when items were received and issues were made from the stores. Further, a physical count revealed twenty-two instances of shortages and five cases of excesses, items which became obsolete due to the upgrading of equipment by the Ministry remained in the stores. The items kept in the stores were not easily accessible and were not labelled and packed on shelves.

Ministry's Response: The Head of Budget Agency explained that (a) bin cards were not in use to record stores acquired and this system is now being put in place, (b) reconciliation was done and all items of stores are accounted for, and (c) items are properly sorted and labelled.

Recommendation: The Audit Office recommends that the Ministry adhere to the requirements of the Stores Regulations as it relates to the accounting for items of stock. (2009/152)

Capital Expenditure

Prior year matters, which have not been resolved

293. For the period under review, the Ministry still has not presented the payment vouchers totalling \$1.707M that were not presented for audit scrutiny. In the circumstances, the propriety of these payments could not be determined and it could not be ascertained whether value was received for the amounts expended. There were also two payment vouchers valued at \$3.964M for the 2007, which are still outstanding.

Ministry's Response: The Head of Budget Agency explained that a written request was made to the Accountant General (ag) for vouchers to be presented for audit and are still awaiting a response.

294. The Ministry acquired seven air conditioning units, fifteen chairs with arms, three executive chairs, a photocopier, one circular suite, a carpet and other items of office furniture and equipment at a cost of \$8.425M. However, the items were not inventoried nor marked in order to indentify the items as Government property. A similar situation existed in the previous reporting period and is yet to be corrected as indicated by the Head of Budget Agency.

Ministry's Response: The Head of Budget Agency explained that all assets were inventorised, marked in order to be easily identified as Government property.

AGENCY 53
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters, which have not been resolved

295. The bank reconciliation statement of the salaries bank account № 688-306-0 continued to reflect an unresolved difference of \$12.635M as at 31 December 2009. There was also one stale dated cheque to the value of \$61,526 reflected on the statement and this cheque was written in January 2009.

Defence Force's Response: The GDF has been unable to reconcile the difference mentioned as a result of the absence of records which would have aided the process. However, perusal of available records revealed certain errors contributed to this situation. Overpayments identified accounted for approximately \$4M of the irrecoverable amount. One stale dated cheque was on hand in the sum of \$61,526 was cancelled and returned to revenue.

296. A review of the salaries cash book revealed that the required "nil" balance was not achieved in 2009. The failure to maintain this control mechanism over the payment of wages and salaries resulted in unexplained amounts being retained in the account. As at 31 December 2009, the cash book reflected an overstated balance of \$968,544.

Defence Force's Response: The Head of Budget Agency explained that this amount was an overstatement. The cheque № 790297694 for an amount of \$968,544 was written and recorded in the salaries cash book when there was no money in the account to facilitate the payment. A deposit the following day however facilitated the payment.

Recommendation: The Audit Office recommends that the Guyana Defence Force continue to enforce corrective action to ensure that the accounting control mechanism of "nil" balances is achieved consistently throughout the year. (2009/153)

297. As was the case in previous years, the Guyana Defence Force has still not taken strict action to institute supervisory controls to correctly categorise expenditure since during the year under review the acquisition of computers and processors, printers, fax machines, a photocopier and scanners to the value of \$2.853M were incorrectly charged to Equipment Maintenance.

Defence Force's Response: The Head of Budget Agency explained that this was an oversight. The G.D.F has placed better supervision over this process hence there has been improvements.

298. The presentation of log books for vehicles and other equipment continued to be most unsatisfactory. In 2008, non compliance was rated at 65%. For the year under review, log books were not presented for forty-two of the 104 serviceable vehicles. This represents 40% of the vehicles and equipment requiring such records.

299. In addition, historical records for thirty-four vehicles were also not presented for audit scrutiny. In the absence of these records, it could not be determined

- (i) whether the journeys undertaken were properly authorised and whether effective control was exercised over their use; and
- (ii) the quantity of fuel and lubricants utilised and the repairs and maintenance costs expended on each vehicle.

Defence Force's Response: The Head of Budget Agency explained that log books have been assigned to all vehicles. However, the G.D.F was not very efficient in signing off the records at year end and issuing new ones; hence the shortfall of forty-two log books. Efforts have been made to correct this anomaly.

Recommendation: The Audit Office again recommends that the Guyana Defence Force initiate follow up measures to ensure strict compliance with Sections 26 and 29 of the Stores Regulations with regards to the maintenance of log books and historical records for all vehicles requiring such records. (2009/154)

300. 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, these were being cleared on an average of two and one-half months later than required. A significant amount of outstanding cheque orders were cleared as a result of an exercise undertaken by the GDF. Notwithstanding, the following is a summary of the cheque orders that remain outstanding to the time of reporting.

Year	Nº of Cheque Orders	Value \$'000
2008	222	884,184
2009	16	8,601
Total	238	892,785

Defence Force's Response: The Head of Budget Agency explained that the G.D.F is making every effort to have the cheque orders cleared within the stipulated sixteen day period. This exercise is being carried out and also being verified by the auditors.

301. In 2004, upon the introduction of the IFMAS, the Ministry of Finance urged that cash payments of salaries be minimised and that a phased approach be taken towards including all employees under the bank deposit system. However, cash payments were still made to some employees. For the reporting period there were cash payments totalling \$152.605M whilst in 2008 such payments amounted to \$195.361M. At the time of reporting, cash payments had been further reduced to \$44M.

Defence Force's Response: The Head of Budget Agency explained that the G.D.F has made significant efforts to bring cash salaries as close as possible to nil and this process is ongoing.

Recommendation: The Audit Office recommends that the Guyana Defence Force continue to vigorously work towards minimising the payment of salaries by cash and implement fully the bank deposit system as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003. (2009/155(a))

302. At the time of reporting on the 2008 accounts, 145 employees were without NIS numbers. However, fifty-nine have now been registered. The situation has not been fully corrected since for the year under review, forty-eight employees were without NIS numbers bringing the outstanding number of persons still to be registered with the NIS to 114. It should be emphasised that registration with the National Insurance Scheme has implications for social security and other benefits for the employees therefore steps should be taken to have the employees registered without delay.

Defence Force's Response: The Head of Budget Agency explained that the strong action has been taken as it relates to this issue. The G.D.F has taken the position that will see persons being employed only after they are properly documented with this entity. In the case of younger persons/recruits, measures are put in place to have them documented in a timely manner. In relation to 2008, fourteen persons have since been documented while for 2009, the situation remains the same with four persons no longer being within the employ of the G.D.F.

303. The Guyana Defence Force has still not corrected the defective system of bringing to account in the stock ledgers fuel and lubricants purchased. During the period under the review, amounts totalling \$385.466M were expended on fuel received by headquarters and fuel distributed to divisions.

Current year matters, with recommendations for improvement in the existing system

304. Separate and apart from the cheque ordered vouchers that remained un-presented, there were 374 payment vouchers totalling \$464.300M that were not submitted for audit examination. As a result, the accuracy of the transactions and whether the GDF received value for the sums expended could not be determined. The following are details: -

Line Item	№ of Vouchers	Amount \$'000
Materials, Equipment and Supplies	40	231,181
Fuel and Lubricants	20	79,194
Rental and Maintenance of Buildings	20	5,949
Maintenance of Infrastructure	5	6,039
Transport, Travel and Postage	69	11,505
Utility Charges	10	22,389
Other Goods and Services Purchased	53	28,208
Other Operating Expenses	129	72,792
Training Including Scholarships	28	7,043
Total	374	464,300

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

305. In relation to capital expenditure, seventy-nine vouchers were either not presented for examination or were found to be defective, that is, without bills or other supporting documents.

306. These circumstances frustrated the audit process, since the completeness and accuracy of the transactions could not be determined. Further, the unavailability of the payment vouchers resulted in physical verification exercises not being conducted and as such an opinion could not be reached as to the validity of the expenditure, including whether value was received for the amounts expended by the Guyana Defence Force under the capital programmes, as specified in the National Estimates for the year under review. The table below gives details of both issues relating to the vouchers surrounding the expenditure:

Line Item	Defective Vouchers		Unpresented Vouchers		Total	
	Nº	Amount \$'000	Nº	Amount \$'000	Nº	Amount \$'000
12001 - Guyana Defence Force	1	552	21	41,797	22	42,349
12003 - Marine Development	-	-	9	7,918	9	7,918
28001 - Pure Water Supply	1	1,766	8	9,767	9	11,533
28002 - Agri Development - GDF	-	-	5	3,580	5	3,580
34005 - Infrastructure - GDF	-	-	5	25,193	5	25,193
51002 - Equipment - GDF	10	5,699	19	52,781	29	58,480
Total	12	8,017	67	141,036	79	149,053

Defence Force's Response: The Head of Budget Agency explained that the G.D.F has undertaken a verification exercise to determine the validity of this query and will make every effort to have it resolved satisfactorily and in a timely manner.

Recommendation: The Audit Office recommends that the Guyana Defence Force take all necessary measures to locate the missing vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2009/155(b))

AGENCY 55
SUPREME COURT

Current Expenditure

Prior year matters, which have not been resolved

307. 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 \$22.509M. At the time of reporting this position remained the same.

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

Department's Response: The Head of Budget Agency has indicated that matters at Nos 1 & 3 to 7 are still being investigated by the police, Nos 2, 11, and 12 charges were laid and are still pending trial while Nos 8 to 10 were dismissed. Also, the Court is pursuing these matters with the relevant authorities to this end. A letter was sent to the Permanent Secretary, Ministry of Home Affairs as was advised by the PAC.

Recommendation: The Audit Office again recommends that the Department take vigorous follow-up action with the relevant agencies with a view to bringing closure in these matters. (2009/156)

308. In 2009, there were seven instances where pay change directives for resignations, retirements and dismissals were forwarded late to the Central Accounting Unit of the Department resulting in overpaid net salaries totalling \$129,955 and deductions amounting to \$7,128 giving a total overpayment of \$137,083. A similar situation occurred in 2008, where late pay change

directives for eleven officers resulted in overpaid salaries totalling \$141,307, which has not been refunded to date.

Department's Response: The Head of Budget Agency explained that the Personnel Department along with all Heads of Department are closely monitoring staff changes which are reported immediately to the accounts Department for action.

Recommendation: The Audit Office recommends that the Department take immediate steps to have amounts overpaid recovered, while ensuring that systems are put in place to avoid recurrences. (2009/157)

309. To date amounts totalling \$441,150 have not been recovered, even though indentified during audits conducted for the year 2008 as overpayments on measured works, which resulted from the following:

- (a) A sum of \$258,150 was overpaid in relation to the fencing of the Blairmount Magistrate Court. The works formed part of a contract awarded in the sum of \$838,486 for repairs to the exterior of the court. The table below gives details of the overpayment:

Item	Description	Unit	Actual	Paid	Excess	Rate \$	Amount Overpaid \$
2.4	Wallaba Post	nr	20	22	2	2,500	5,000
2.5	Mud Board	lf	175	220	45	300	13,500
2.6	Top and Bottom Runners	lf	350	440	90	275	24,750
2.7	Facing Strips	lf	350	440	90	160	14,400
2.10	Concrete Slab	cy	-	5	5	40,100	200,500
Total							258,150

- (b) Rehabilitation of Vigilance Magistrate Court was done under a contract in the sum of \$918,060. These works included the rehabilitation of the windows. Calculations based on measurements that were taken on site revealed overpayment in the sum of \$106,000 as set out in table below:

Item	Description	Unit	Actual	Paid	Excess	Rate \$	Amount Overpaid \$
2.3	Casement Window	nr	10	12	2	45,000	90,000
2.5	Fixed Window	nr	10	12	2	8,000	16,000
Total							106,000

- (c) Measurements on a fence at Vigilance, for which a contract in the sum of \$858,792 was awarded for its construction, revealed that there was overpayment to the contractor in the sum of \$77,000 as follows:

Item	Description	Unit	Actual	Paid	Excess	Rate \$	Amount Overpaid \$
2.5	Mud Board	lf	267	282	15	320	4,800
2.6	Top and Bottom Runners	lf	534	564	30	280	8,400
2.7	Facing Strips	lf	534	564	30	150	4,500
2.9	Barb Wire	lf	-	855	855	60	51,300
2.10	Chain Link Mesh	sy	148	158	10	800	8,000
Total							77,000

Department's Response: The Head of Budget Agency indicated that a letter dated 20 August 2010, has been sent to the Consultant informing him that the overpaid amounts will be deducted from future payments.

Recommendation: The Audit Office recommends that the Ministry make every effort to have outstanding amounts recovered, while implementing stricter controls over the supervision and certification of works. (2009/158)

310. According to the Collectors Cash Book/Statement, Fees, Fines and Seizures totaling \$155.434M were received in 2009. However the collection of this revenue was not supervised, in that, evidence of supervisory checks were not seen in the fines register. Efforts were made to update the fines register with effect from January to June 2009 while the July to December 2009 is currently been updated.

Department's Response: The Head of Budget Agency has indicated that the fines register is now being checked and signed by the various Clerks of Court. Also the warrants register is recorded with all warrants and is updated whenever the warrants are executed and returned by the police department.

Recommendation: The Audit Office again recommends that the Department continues to institute measures to guarantee the completeness and accuracy of all register and records. (2009/159)

Magisterial Districts

Case Jackets

311. The filing of affiliation, criminal and civil case jackets at the Georgetown, West Demerara and East Demerara Magisterial Districts continued to be disorganized 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. For the current reporting period, the respective amounts of affiliation, civil and criminal cases filed at the Georgetown Magisterial District amounted to 880, 1,063 and 14,056. Of these amounts, the jackets of sixty-nine affiliation, thirty-two civil and 430 criminal cases were not presented. Similarly, for the preceding period twenty-six affiliation, thirty-seven civil and 457 criminal case jackets were not presented and are still outstanding to date.

Department's Response: The Head of Budget Agency has indicated that the Supreme Court has instituted Transfer and Movement Registers which are being updated on a regular basis, to monitor all case jackets.

Recommendation: The Audit Office again recommends that the Department do all that is necessary to locate the missing jackets and to have them presented for audit examination. (2009/160)

Current year matters, with recommendations for improvement in the existing systems

312. Examination of log books for the four vehicles under the control of the Department revealed that there was no evidence that the journeys undertaken were authorized, since the signature of the person(s) that exercised control over these vehicles was (were) not affixed to the record. In a related matter, the departure and arrival times were also not included for three vehicles, while the record for the remaining vehicle had this information only for the period September 2009 to December 2009.

Department's Response: The Head of Budget Agency has acknowledged this finding.

Recommendation: The Audit Office recommends that the Department take immediate steps to ensure that the log books are written up to reflect all information required of the record as evidence of control over the use of vehicles, and to facilitate the preparation and submission to the Public Service of the required monthly summaries of fuel utilisation by vehicles as compared to the number of miles ran. (2009/161)

313. Items of a capital nature such as stand fans, fridge, televisions and kettles, which had a total value of \$1.972M, were acquired from the department's current provision.

Department's Response: The Head of Budget Agency explained that the items purchased from current expenditure would have been an oversight.

Recommendation: The Audit Office recommends that the Department budget for acquisitions of a capital nature under its capital budget or take steps to utilize the available facility where virements from current provisions could be sought to improve any deficiencies under its capital provisions. (2009/162)

Capital Expenditure

Prior year matters, which have not been resolved

314. The Department failed to observe the provision of the Procurement Act (2003) in the acquisition of office furniture and equipment, such as, filing cabinets, desks and chairs, fax machines and air conditioning units, which had an aggregate cost of \$2.242M. In the preceding financial year a similar breach was observed, when two digital copiers valued at \$1.860M were purchased without such approval.

315. In a related matter, seven instances were recorded where the purchase of office furniture and equipment valued at \$2.7M were split to avoid adjudication at the level of the Departmental Tender Board. Such practices were noted in findings for the year 2008, when the acquisition of two computers and two processors that had an aggregated cost of \$2.044M were subdivided to allow approval at the level of the Departmental Tender Board. The following are details of the most recent occurrence.

Month	Description	Voucher Number	Amount \$	Total \$
May 2009	3 High back executive chair	5500518	156,600	
May 2009	3 High back executive chair	5500517	156,600	313,200
May 2009	5-Four drawers filing Cabinet	5500549	232,000	
May 2009	5-Four drawers filing Cabinet	5500550	232,000	464,000
July 2009	1 HP Laser Jet p1505 Printer	5500718	120,000	
July 2009	1 HP Laser jet 3050 Printer	5500707	150,000	
July 2009	1 HPLaser jet 3600	5500760	109,900	379,900
August 2009	7-Four drawers desks	5500806	243,600	
August 2009	1-Four drawers Filing Cabinet	5500811	31,000	274,600
August 2009	1 split AC unit for COA 36000 BTU	5500894	209,810	
August 2009	1 window AC unit for COA 36000 BTU	5500893	192,524	402,334
September 2009	5 Daewoo refrigerators	5500905	258,890	
September 2009	5 Daewoo refrigerators	5500922	258,890	517,780
September 2009	12 typists chairs	5500979	174,000	
October 2009	12 typists chairs	5501047	174,000	348,000
Total			2,699,814	2,699,814

Department's Response: The Head of Budget Agency acknowledged these discrepancies and has (a) promised to comply with the Procurement Act 2003 and all other regulations to ensure that such breach do not occur in the future; (b) indicated that the purchases were urgent and no DTB was in place.

Recommendation: The Audit Office again recommends that the Department adhere strictly to the requirements of the Procurement Act and Regulations regarding tender procedures and competitive bidding. (2009/163)

AGENCY 71
REGION 1 – BARIMA/WAINI

Current Expenditure

Prior year matters, which have not been resolved

316. The Regional Administration has still not taken appropriate measures to recover related deductions in respect of unpaid salaries for the years 2006, 2007 and 2008. During 2009, amounts totalling \$6.404M were refunded to the Sub-Treasury as unclaimed net salaries. In addition, amounts totalling \$1.051M representing deductions paid over to the various agencies have not been recovered. It was noted that the relevant agencies were written to but there was only a promising response from the National Insurance Scheme. It should be emphasised that the failure to recover the deductions would result in over-payments to the various agencies and a corresponding over-statement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency has indicated that in addition to writing the agencies concerned, the Region has commenced visiting these agencies, requesting refunds of the amounts overpaid, but there has been no response.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to recover the amounts overpaid. (2009/164)

317. The Regional Administration has still not put mechanisms in place 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. At the time of reporting, it was noted that 1,768 cheque orders valued at \$747.256M remained outstanding for the years 2004-2009 as shown below: As a result, it could not be ascertained whether the Region received full value for all monies expended.

Year	Nº of Cheque Orders	Amount \$'000
2004	205	167,040
2005	555	175,281
2006	475	178,107
2007	295	121,125
2008	149	62,833
2009	89	42,870
Total	1,768	747,256

Region's Response: The Head of Budget Agency has indicated that the Region has enlisted the help of the Sub-Treasury to assist in locating these cheque orders.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to clear these long outstanding cheque orders. (2009/165)

318. The Regional Administration has still not taken appropriate measures to monitor the purchase of fuel and lubricants. During 2009, amounts totalling \$101.929M were expended on the purchase of fuel and lubricants for vehicles and equipment owned and controlled by the Regional Administration and the three electricity generating plants at Port Kaituma, Moruca, and Mabaruma. An examination of the related records revealed that:

- (i) Purchases of diesel were delivered directly to the Mabaruma Power Plant when needed, and the remainder delivered to the Regional Stores. However, in respect of the diesel delivered to the Mabaruma Power Plant, the related receipts were not recorded in the stock records at the Regional Stores. Subsequent issues of diesel from the Regional Stores to the Power Plant could not be verified, since same was also not recorded in the stock records;
- (ii) Seven purchases of fuel and lubricants were not brought to account on the bin cards; and
- (iii) During 2009, seven contracts valued at \$423,620 were awarded to the same contractor for the transporting of 273 drums of fuel and eighty-three cases of lubricants. However, it could not be determined whether all the fuel purchased and contracted to be transported to the Regional Stores were actually received, since (a) all the fuel were not delivered at the same time and place, due to inadequate storage space as claimed by the Region (b) only the amounts actually delivered at the Stores were recorded in the stock records, whereas, fuel delivered after working hours were delivered directly to the Mabaruma Power Plant, which were not recorded in the Stores records and (c) as the need arose, the Regional vehicle and boat drivers were given slips of paper by the relevant authority to uplift fuel from the supplier, however, the fuel uplifted was also not recorded in the stock records.

Region's Response: The Head of Budget Agency has indicated that receipts and issues of dieselene are now being recorded in the relevant records. With regards to contracts for the transportation of fuel, this arrangement has ceased, since Guyoil has ceased its operation in the Region.

Recommendation: The Audit Office recommends that the Regional Administration ensures that proper systems are put in place when issuing of fuel to vehicles/equipment. (2009/166)

319. The Regional Administration has still not taken corrective measures to ensure 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, recorded therein. In addition, the Regional Administration has still not implemented a historical record for each vehicle to record the cost of maintenance. During 2008, of the thirty-nine serviceable vehicles/equipment for which log books were required to be maintained, log books were only presented for twenty-five. Six log books have since been presented for audit examination, leaving eight still to be presented. Similarly, during 2009, log books were not presented for seven of the thirty-seven serviceable vehicles/equipment. Of the thirty log books that were submitted, only six covered the entire period under review. In my Report for 2007 and 2008, the Head of Budget Agency had indicated that corrective measures were being taken to remedy the situation; however, the situation remained the same. It must be mentioned that recommendations were made at PAC meetings to have all log books closed at the end of each year, properly secured and presented for audit scrutiny, when requested.

Region's Response: The Head of Budget Agency has indicated that improvement would be seen in the presenting and writing up of log books with the appointment of a Transport Officer, who will be responsible for ensuring that log books are kept and maintained.

Recommendation: The Audit Office recommends that the Regional Administration closes all log books at the end of each year and open new ones at the beginning of the year and that log books be properly secured and have same presented for audit examination when requested. (2009/167)

320. Amounts totalling \$69.993M were expended on the Rental and Maintenance of Buildings. Including in this amount are the amounts of \$2.087M and \$662,280 expended on the repairs to Arakaka Primary School Teachers' Quarters and Port Kaituma Teachers' Range № 1 respectively. A physical verification of the works carried out revealed that overpayments totalling \$296,730 were made to the contractors as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Amount \$'000
3.5	Arakaka Primary School Grillwork to windows	no.	4	2	2	25,000	50
4.4	Timber dinette set	no.	4	0	4	30,000	120
							170
	Port Kaituma Teachers Range						
1.1	Dismantle fence & holes						2
1.2	Post 4"x4" hardwood	no.	52	41	11	150	26
1.3	Mud board 1"x12" hardwood	bm	555	437	118	220	20
1.4	Runners 2"x4" hardwood	bm	412	323	89	220	26
1.5	Chain link fence	bm	549	431	118	220	41
1.6	Facing 1"x4" hardwood	ly	137	108	29	1,400	13
		bm	274	215	59	220	127
Total							297

Region's Response: The Head of Budget Agency has indicated that the Regional Administration is in agreement with the overpayments and would be writing the contractors requesting refund of same.

Recommendation: The Audit Office recommends that the Regional Administration diligently pursue this matter with the contractors with the view of recovering the overpayments and put systems in place to avoid a recurrence. (2009/168)

321. Systems were still not put in place by the Regional Administration to account for revenues of the generation project, and have same paid into the Consolidated Fund. The Regional Administration subsidised the Port Kaituma and Moruca Sub-Regions with twenty and three drums of fuel respectively, per month, to operate their generators. In each case, these generators provided electricity to the residents. This process was administered over by Electricity Committees, which collected revenues from these residents. Except for the fact that an Assistant Regional Executive Officer was responsible for both plants, the Regional Administration did not exercise any supervision over the collection of revenues and the utilisation of same to purchase fuel.

Region's Response: The Head of Budget Agency has indicated that the Public Accounts Committee had advised that an Economic Project be set up in collaboration with the Ministry of Local Government and Regional Development. All revenues collected would have been paid over to this fund and all payments met there from. At the time of reporting this project has not been set up.

Recommendation: The Audit Office recommends that the Regional Administration pursue this matter with the Ministry of Local Government and Regional Development so that the Economic Project can be set up as soon as possible. (2009/169)

322. Expenditures in respect of the generation project are being recorded in a register on a summarised monthly basis. The expenditures could not be verified since payment vouchers are

not being prepared for payments made. However, a few bills/receipts and pieces of paper on which payments were purported to be made were presented for audit. Also, there was no evidence to show that payments made were properly authorised. As a result, the validity and accuracy of the payments made could not be determined.

Region's Response: The Head of Budget Agency has indicated that all payments are now properly vouched and authorised. The Assistant Regional Executive Officers of the Matarkai and Moruca Sub Regions who are ex-officio members of the Electricity Committee have been monitoring the operations of the generation project.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all revenues collected are properly accounted for and all expenditures are properly authorised. (2009/170)

323. The Regional Administration has still not undertaken the exercise to install 300 meters purchased in June 2003 to provide electricity to the Regional Administration. At the time of the audit in April 2010 these meters were still in the Stores.

Region's Response: The Head of Budget Agency has indicated that these meters will soon be put in use with the completion of the Wauna Power Generation Project.

Recommendation: The Audit Office recommends that the Regional Administration ensures that these meters are installed as soon as possible. (2009/171)

324. During 2008, it was observed that payments in respect of Security Services were being made fifteen days within the bill month for services rendered for that said month. It was also observed that the number of guards working on any given shift was not stated and the Region paid for the full complement of eighty-two Security Officers each month. The Region does not have a security checker; as such, reliance was placed on the checks done by the security firm. Similarly during 2009, this situation continued with amounts totalling \$37.358M expended on Security Services.

Region's Response: The Head of Budget Agency has indicated that regular checks are being made on security guards by officers of the Regional Administration and payments are made on the submission of invoices after the end of the month.

Recommendation: The Audit Office recommends that the Regional Administration ensures that security guards are only being paid for the number of guards and hours worked during the month. (2009/172)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 2601400 – Power Supply

325. During 2007, the Regional Administration purchased two 150KVA transformers and one 90KVA generator to improve their power supply in the Wauna area. These items should have been installed since March 2010. However, audit checks carried out revealed that the transformer and the generator have not been installed. The Head of Budget Agency had indicated that because of some minor items that are needed and funds were not budgeted to purchase them, the equipment could not have been put into use in Wauna.

Region's Response: The Head of Budget Agency has indicated that the transformers and generator will soon be put into use with the completion of the Wauna Power Generation Project.

Recommendation: The Audit Office recommends that the Regional Administration ensures that these pieces of equipment are installed as soon as possible. (2009/173)

Current year matters, with recommendations for improvement in the existing system

Subhead 12024 – Buildings (Health)

326. At the time of audit in May 2010, the sum of \$5.392M, representing 40% of the contract sum of \$13.480M was paid in 2009 to the contractor as mobilisation advance for the construction of Nurse's Hostel at Mabaruma. The contract was awarded by the National Procurement and Tender Administration Board (NPTAB); however, the contractor failed to mobilize his materials and did not commence any work. Subsequently, another contract valued at \$13.512M was awarded to another contractor by the NPTAB for the construction of the same Hostel. As at May 2010, the Regional Administration had still not recovered the mobilisation advance paid to the original contractor.

Region's Response: The Head of Budget Agency has indicated that the contractor is presently executing works on behalf of the Regional Administration, Region № 3, who has sums of monies owing to him. The contractor, vide letter dated 10 August 2010, has authorised the Regional Administration, Region № 3 to pay over to the Regional Administration, Region № 1 amounts totalling \$5.392M, representing the mobilisation advance to be recovered by the Regional Administration, Region № 1. At the time of reporting, two cheques amounting to \$3.782M were being held by the Regional Administration, Region № 3 but have not been paid over as yet.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the Regional Administration, Region № 3 in order to recover the amounts involved. (2009/174)

327. Stores records were not kept up to date for the receipt and issue of school furniture in the Mabaruma Sub-Region. Items were delivered directly to the schools and ISR's were then prepared. The store-keeper indicated that sometimes he is unaware of the quantity delivered to the schools.

Region's Response: The Head of Budget Agency has regretted this lapse and diligent efforts are being made to have all furniture or other items delivered directly to schools in the Mabaruma Sub-Region properly recorded in the relevant records.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to ensure that all items delivered to schools in the Mabaruma Sub-Region are properly recorded and accounted for. (2009/175)

AGENCY 72
REGION 2 - POMEROON/ SUPENAAM

Current Expenditure

Prior year matters, which have not been resolved

328. 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 \$1.119M was made to seventeen officers during 2006 to 2008. Similarly in respect of 2009, amounts totalling \$226,821 were overpaid to seven officers. However, at the time of the audit in April 2010, amounts totalling \$1.291M were recovered, leaving the amount of \$54,385 still outstanding. The related deductions totalling \$311,451 paid to the various agencies were not recovered as shown below:

Year	Salaries Overpaid	Salaries Recovered	Salaries O/Standing	Deductions Paid Over	Deductions Recovered	Deductions O/Standing
2006	395,495	395,495	Nil	53,172	Nil	53,172
2007	581,048	581,048	Nil	170,136	Nil	170,136
2008	142,161	142,161	Nil	25,344	Nil	25,344
2009	226,821	172,436	54,385	62,799	Nil	62,799
Total	1,345,525	1,291,140	54,385	311,451	Nil	311,451

Region's Response: The Head of Budget Agency has indicated that the Regional Administration was unable to recover any salaries overpaid and deductions paid over, despite diligent efforts.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the amounts involved. (2009/176)

329. Cabinet Approval dated 26 January 2009 was obtained by the Regional Administration for the write-off of gasoline to the value of \$2.667M that was lost from the Hardware Store. However, the amount of gasoline lost during the period 13 June 1996 to 12 March 1998 was valued at \$4.307M, leaving approval still to be obtained for gasoline valued at \$1.640M. Approval was also not obtained for the write-off of 37,806 litres of dieselene of which 26,167 litres were spilled when a water tender collided with a fuel tank and 11,639 litres for which a police report was received. In respect of the shortage of cash valued at \$3.692M which was lost from the Anna Regina Multilateral School, the Region is still awaiting the Police report.

Region's Response: The Head of Budget Agency has indicated that the matter is still engaging the attention of the Finance Secretary in respect of the write off of fuel and in respect of the loss of cash; this matter is engaging the attention of the Police for resubmission to the Director of Public Prosecutions.

Recommendation: The Audit Office once again recommends that the Regional Administration diligently follow up these long outstanding matters in order to bring them to closure. (2009/177)

330. The Regional Administration failed to recover overpayments totalling \$1.002M made to contractors in respect of the repairs to nine buildings and two fences within the Region for the years 2005 and 2006 as shown below:

Year	Description	Amount \$'000
2005	Rehabilitation of Agriculture Officer's qrts.	203
	Rehabilitation of Teacher's Quarter's, Capoey	102
	Rehabilitation of Huis't Dieren Primary School	91
	Repairs to fence at Cullen All Purpose Centre	85
	Rehabilitation of Abram Zuil Nursery School	77
	Rehabilitation of Huis't Dieren Health Centre	56
	Rehabilitation of Malaria Officer Quarter's, Charity	54
	Rehabilitation of Regional Vice Chairman Building	48
	Rehabilitation of Dorms Mother Qrts. – Charity Secondary	180
2006	Construct fence at Adventure	73
	Recap of Danielstown Nursery School floor	33
Total		1,002

Region's Response: The Head of Budget Agency has indicated that letters were written to the various contractors requesting refunds of the overpayments, but to date no amounts were recovered.

Recommendation: The Audit Office once again recommends that the Regional Administration take necessary action to recover the overpayments from the contractors. (2009/178)

331. Although approval was received from the Finance Secretary, for the disposal of a quantity of unserviceable machinery and equipment, of which some items were disposed, the Regional Administration failed to dispose of the items listed below:

Description	Location
Toyota Land Cruiser	Engineering
D6 Bulldozer	- do -
Bedford truck 380	- do -
Nissan Patrol 4 x 4 chassis	- do -
580Excavator	Pomeroon
Bedford truck cab	Engineering
Unifloat	Charity

Region's Response: The Head of Budget Agency has indicated that the items were approved for sale at Regional Tender Board Meeting held on 30 July 2009, but they were unable to have any of the items sold despite advertising for sale through public tendering. Request is now being made to have the items disposed of by public auction.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to have these items disposed. (2009/179)

332. It was previously reported that receipts and issues were recorded in the stock ledgers on average of two weeks after the receipts and issues of drugs/goods at the Suddie Public Hospital, Drugs Bond and Ration Store contrary to Stores Regulations. As a result, the actual stock on hand did not agree with the ledger balances at the time of the audit. The Head of Budget Agency had indicated that efforts would have been made to rectify the situation; however, the situation continued during the year 2009.

Region's Response: The Head of Budget Agency has indicated that efforts are now being made to have these records written up in a timely manner with the employment of additional staff.

Recommendation: The Audit Office recommends that the Regional Administration ensures that these records are now written up in a timely manner. (2009/180)

Current year matters, with recommendations for improvement in the existing system

333. Amounts totalling \$122.794M were expended on the Maintenance of Other Infrastructure. A physical verification of the works carried out revealed overpayments totalling \$42,000 made to the contractor in respect of the rehabilitation of timber revetment at Suddie as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount \$'000
2.1	Supply, tar, point, pitch & drive	lf	338	364	26	1,000	26
A	GH pile 8"x 6"x13'						
B	Capping pile with galvalum sheet	no	26	28	2	1,000	2
D	Supply, shape, tar & fix 6"x 6" x12' GH struts	lf	156	168	12	1,000	12
	Provide for securing strut to pile	no	26	28	2	1,000	2
Total							42

Region's Response: The Head of Budget Agency has indicated that the overpayments would be investigated with the view of recovering same from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayments from the contractor. (2009/181)

334. An examination of the inventory at the Public Hospital, Suddie revealed that the sectional inventories were not updated during the year, despite several assurances given by the Regional Administration to have these updated. However, the master inventory was updated.

Region's Response: The Head of Budget Agency has indicated that action is now being made to have the sectional inventories updated.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to update these inventories. (2009/182)

335. An examination of the cheque order register revealed that two cheque orders valued at \$2.529M were outstanding at the time of the Audit in April 2010. Further, a cheque valued at \$2.468M in respect of one of the cheque orders was still on hand at the time of reporting.

Region's Response: The Head of Budget Agency has indicated that one cheque order has since been retired leaving the one valued at \$2.468M still outstanding since the supplier has not supplied all of the items as yet.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with the supplier with the view of having all the items supplied as early as possible. (2009/183)

Capital Expenditure

Prior year matters which have not been resolved

336. The Regional Administration has still not recovered amounts totalling \$15.976M overpaid to contractors during the years 2004-2008 in respect of the construction and rehabilitation of buildings and roads as summarised below:

Year	Sub Head	Amount \$'000
2004	12002 – Buildings (Education)	669
2005	12002 – Buildings (Education)	333
2006	12027 – Buildings (Health)	1,098
	14005 – Roads	2,593
2007	12002 - Buildings (Education)	941
	12027 - Buildings (Health)	330
	12029 - Buildings (Administration)	831
	13007 – Drainage & Irrigation	1,077
2008	14005 – Roads	5,525
	19012 – Land Development	1,633
	12002 – Buildings (Education)	872
	12029 – Buildings (Administration)	74
	Total	15,976

Region's Response: The Head of Budget Agency has indicated that letters were written to the various contractors requesting refunds of the overpayments, but to date no amounts were recovered.

Recommendation: The Audit Office once again recommends that the Regional Administration take necessary action to recover the overpayments from the contractors. (2009/184)

AGENCY 73
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

Prior year matters, which have not been resolved

337. During the years 2005 to 2009, amounts totalling \$4.569M were overpaid as salaries to employees due to pay changes directives not forwarded in a timely manner by the Personnel Department to the Regional Accounting Unit. Of this sum, amounts totalling \$1.064M were recovered for the years 2006-2009, leaving amounts totalling \$3.505M still to be recovered as shown below. Similarly, the related deductions totalling \$1.616M in respect of these overpayments which was paid over to the various agencies were also not recovered.

Year	Salaries Overpaid	Salaries Recovered	Salaries O/standing	Deductions Paid over	Deductions Recovered	Deductions O/standing
2005	1,507,000	Nil	1,507,000	492,939	Nil	492,939
2006	1,687,000	656,199	1,030,801	621,108	Nil	621,108
2007	398,236	115,440	282,796	155,157	Nil	155,157
2008	550,038	29,380	520,658	160,774	Nil	160,774
2009	426,479	263,164	163,315	186,211	Nil	186,211
Total	4,568,753	1,064,183	3,504,570	1,616,189	Nil	1,616,189

Region's Response: The Head of Budget Agency indicated that measures were taken to forward pay changes directives to the Regional Accounting Unit in a timelier manner, resulting in the reduction of overpayment of salaries to officers and teachers. In addition, with respect to the overpayment of salaries to officers and the paying over of the related deductions to the various agencies, the Head of Budget Agency indicated that letters were written to the officers and the relevant agencies concerned but no response has been received to date. Also letters were written to the bank requesting the withholding of officers salaries but there was no response.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the sums overpaid and ensure that the systems put in place are functioning effectively at all times. (2009/185)

338. In respect of the year 2008, eighty-two cheque orders valued at \$12.226M remained outstanding. As at August 2010, thirteen cheque orders valued at \$1.201M were cleared leaving sixty-nine valued at \$11.025M still to be cleared. Similarly, in respect of the year 2009, 305 cheque orders valued at \$112.209M remained outstanding as at August 2010. As a result, it could not be ascertained whether the Region received full value for all monies spent.

Region's Response: The Head of Budget Agency has acknowledged this lapse and has explained that the Administration is still in the process of clearing these outstanding cheque orders.

Recommendation: The Audit Office recommends that the Regional Administration review its system with respect to the clearing of cheque orders and implement additional measures to have these cheque orders cleared within the stipulated timeframe. (2009/186)

Current year matters, with recommendations for improvement in the existing system

339. An examination of the Register of Contributors to the National Insurance Scheme (NIS) revealed that six employees were without NIS numbers as at December 2009. This would indicate that these employees were not registered with the Scheme. It should be emphasized that the registration with the Scheme has implications for social security and other benefits.

Region's Response: The Head of Budget Agency indicated that the necessary application forms for the six employees have been completed and are with the National Insurance Scheme for processing.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the National Insurance Scheme to ensure all its employees are registered with the Scheme. (2009/187)

340. Amounts totalling \$71.515M were expended on Utility Charges; however, an examination of the registers revealed differences between the amounts recorded in the registers and the amounts actually expended as shown below:

Description	Amount as per App. A/C \$'000	Amount as per Registers \$'000	Difference \$'000
Electricity Charges	48,650	48,250	400
Water Charges	4,179	4,097	82
Telephone Charges	18,686	17,279	1,407

Region's Response: The Head of Budget Agency has indicated that reconciliations are currently being done to account for the differences.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to have all payments recorded in the relevant registers. (2009/188)

Other Matters

341. The various Stores operated by the Region were inspected, and the following unsatisfactory features were noted:

(i) Crane Stores:

During a physical inspection, it was observed that the Store still needs to be cleared of unserviceable items. The condition is extremely insanitary with heavy infestation of roaches, rodents and bats. Further, an examination of the loans register revealed that a number of valuable items such as a winch, iron monkey, hymac buckets, ripping bucket, cleaning bucket, and radiator, etc., were loaned to contractors and other private individuals; some since 2002, and these have still not been returned to the Stores. During 2009, two track chains, one digging bucket, and one hymac shaft were returned.

(ii) Dietary Stores – West Demerara Regional Hospital:

On examination of the records maintained at the Dietary Stores it was observed that the Stock Ledgers were not written up to date. As a result, a comparison of the bin card and stock ledger balances could not be carried out.

(iii) Drugs Bond - West Demerara Regional Hospital:

Requisitions to Purchase (RTP) for the period 01 January to 27 August 2009 were not presented for audit examination. Also Stock Ledgers were not maintained for the entire period audited.

Region's Response: The Head of Budget Agency acknowledged (i) the condition of the Stores and explained that a stock verification and audit would be done with the view of organising the Stores properly (ii) that of the items loaned, two track roller one digging bucket and one hymac shaft were returned (iii) that the Stock Ledgers are now being updated and (iv) an Accounts Clerk is re-assigned to maintain the Stock Ledgers for the Drugs Bond.

Recommendation: The Audit Office recommends the Regional Administration take urgent action to (i) ensure strict compliance with the Stores Regulation at all times, and (ii) recover the items loaned to contractors and other private individuals. (2009/189)

342. A register to record all gifts and donations received by the West Demerara Regional Hospital was not maintained during the entire year audited. As a result, it could not be determined whether all gifts and donations received were properly accounted for.

Region's Response: The Head of Budget Agency indicated that a Gift Register is now being maintained at the Drugs Bond.

Recommendation: The Audit Office recommends that all items received as gifts by the Institution be recorded in the Gift Register. (2009/190)

Capital Expenditure

Prior year matters, which have not been resolved

343. The Regional Administration has failed to recover overpayments totalling \$6.610M made to contractors in respect of the years 2005 – 2008, as shown below:

Year	Sub-Head	Description	Amount \$'000
2005	11004	Mobilisation advance – construct bridge at Zeeburg	459
	“	Mobilisation advance – construct bridge at Hague	245
	12031	Construct Health Post at Vive-la-Force	400
	“	Construct Health Post at Goed Fortuin	52
	13008	Repairs to sluice at Bagotville	44
	14006	Rehabilitation of Dundas Street, Den Amstel	274
2006	“	Mobilisation advance – construct road at Hague	228
	12031	Construct satellite clinic at Tuschen	848
2007	12030	Construct H/M quarter’s – Clemwood, Dem. River	386
	14006	Rehabilitation of First Cross Street, Goed Intent	423
	“	Rehabilitation of road at № 662, Parika	67
2008	12030	Construction of Windsor Forest Primary School	672
	14006	Rehabilitation of Zameed Street, Stewartville	151
	“	Rehabilitation of First Street, Tuschen	1,137
	“	Rehab of Drying Floor Road, Endeavour Leguan	1,135
	19013	Rehabilitation of Last Cross Street, Vergenoegen	89
Total			6,610

Region’s Response: The Head of Budget Agency indicated that letters were written to the contractors requesting refunds of the overpayments but there has been no response from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the amounts overpaid to the contractors and institute appropriate measures to avoid any recurrences. (2009/191)

AGENCY 74
REGION 4 – DEMERARA/MAHAICA

Current Expenditure

Prior year matters, which have not been resolved

344. 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, overpayments totalling \$5.105M were made to officers for the years 2006-2009. Amounts totalling \$273,374 were recovered from four officers in respect of the year 2008; leaving amounts totalling \$4.832M still to be recovered as shown below. Similarly, the related deductions paid over to various agencies were also not recovered.

Year	Salaries Overpaid \$	Salaries Recovered \$	Salaries O/standing \$	Deductions Paid over \$	Deductions Recovered \$	Deductions O/standing \$
2006	722,408	0	722,408	0	0	0
2007	1,391,000	0	1,391,000	0	0	0
2008	1,261,000	273,374	987,626	661,918	0	661,918
2009	1,731,000	0	1,731,000	343,000	0	343,000
Total	5,105,408	273,374	4,832,034	1,004,918	0	1,004,918

Region's Response: The Head of Budget Agency has indicated that advertisements were placed in the National Media for the officers overpaid to contact the Regional Administration on matters of mutual interest. Also, systems are now in place whereby pay changes are submitted in a timely manner to the Regional Accounting Unit.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments made and put measures in place to ensure that pay changes are submitted in a timely manner to the Regional Accounting Unit to avoid a recurrence of this nature. (2009/192)

345. Corrective measures were not implemented by the Regional Administration to have all of its employees registered with the National Insurance Scheme. For the year 2009, there were eighteen employees who were without NIS numbers, clearly indicating that they were not registered with the National Insurance Scheme as at December 2009. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

Region's Response: The Head of Budget Agency indicated that two officers have since been registered, two have resigned and one has retired. With respect to the remaining thirteen, the necessary registration forms have been completed by the employees and have been submitted to NIS for processing. Also new employees would not be placed on the payroll unless they are registered with the Scheme.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the National Insurance Scheme to ensure that all of its employees are registered with the Scheme. (2009/193)

346. Although the Regional Administration made some efforts to clear outstanding cheque orders, six hundred and forty-five cheque orders valued at \$240.259M for the years 2006-2009 remained outstanding as at October 2010 as shown below:

Year	N ^o of Cheque Orders	Amount \$'000
2006	52	13,522
2007	115	48,854
2008	95	66,876
2009	383	111,007
Total	645	240,259

Region's Response: The Head of Budget Agency indicated that reconciliation between the records of the Regional Administration and the Sub-Treasury are still ongoing to determine the exact number of cheque orders outstanding. Also, systems have been put in place whereby expeditors are not allowed to have more than seven cheque orders outstanding at any given time, and that Head Teachers are required to surrender all salary sheets/unpaid salaries within fourteen days from the date of issue.

Recommendation: The Audit Office once again recommends that the Regional Administration review its system with respect to the clearing of cheque orders and implement additional measures to have these cheque orders cleared within the stipulated timeframe. (2009/194)

347. The Regional Administration had still not recovered overpayment of \$1.807M, which was paid to the contractor for the rehabilitation of Clonbrook Nursery School Road in 2005. This was due to the contractor rehabilitating 590 feet of the said road instead of 975 feet, as was stated in the bill of quantities.

Region's Response: The Head of Budget Agency indicated that the contractor has since died.

Recommendation: The Audit Office recommends that the Regional Administration explore the possibility of recovering the overpayment from the deceased estate. (2009/195)

348. During 2008, amounts totalling \$53.571M were expended on the purchase of Fuel and Lubricants. A physical verification of gasoline carried out in August 2009 revealed a shortage of 2,061 litres valued at \$302,967. Further, an examination of the Stock Ledgers revealed that they were not written up to date. As a result, it was extremely difficult and time consuming to arrive at a correct balance of fuel.

Region's Response: The Head of Budget Agency indicated that this shortage was investigated and the Storekeeper was severely reprimanded. The Stock Ledgers are now written up on a daily

basis. Further, fuel is no longer being stored by the Region, but is uplifted directly from GUYOIL service stations when required.

Recommendation: The Audit Office recommends that the Regional Administration carry out its investigation earliest and put the necessary systems in place to avoid a recurrence. (2009/196)

Current year matters, with recommendations for improvement in the existing system

349. Amounts totalling \$9.997M were expended for vehicle spares and maintenance. Included in this amount is the sum of \$3.3M which was expended on the purchase of vehicle spares and maintenance. However, an examination of the payment vouchers revealed that all the quotations received from suppliers and attached to the payment vouchers were fictitious.

Region's Response: The Head of Budget Agency indicated that quotations are now being sought from reputable suppliers.

Recommendation: The Audit Office recommends that the Regional Administration carry out an investigation into these fictitious quotations, earliest and put the necessary systems in place to avoid a recurrence. (2009/197)

350. Amounts totalling \$5.714M were expended on Transport, Travel and Postage. Although the Region has its own fleet of vehicles at its disposal, still amounts totalling \$2.5M were expended on the hire of vehicles by officers in the execution of their duties. Also, amounts totalling \$1.4M were expended on the hire of boats for the transport of medical teams into the Demerara River when conducting medical outreach. An examination of the related payment vouchers revealed that all the quotations submitted by suppliers were fictitious.

Region's Response: The Head of Budget Agency indicated that an investigation would be carried out into the fictitious quotations and that quotations are now being sought from reputable suppliers. Also, the Region's vehicles are used as much as practicable, but are inadequate for the volume of work to be done, hence the need for the hire of vehicles.

Recommendation: The Audit Office recommends that the Regional Administration officers utilise its own fleet of vehicles as much as possible in the execution of their official duties and that an investigation be carried out, earliest into the fictitious quotations. (2009/198)

351. Amounts totalling \$183.316M were expended for the provision of Security Services for the year under review. An examination of the payment vouchers revealed the following unsatisfactory features:

- there was no checker or system in place to verify the number of guards and hours actually worked;
- invoices were prepared and payments made for the full complement of guards without taking into consideration guards not reporting for duty and hours not worked; and

- the invoice for the month of May, 2009 was duplicated and attached to the payment voucher for June, 2009.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has established a Security Department with a Supervisor and four Checkers who are required to prepare reports on the number of guards and hours worked. Based on the reports submitted, payments are affected.

Recommendation: The Audit Office recommends that the Regional Administration put the necessary systems in place to ensure that payments are made for services actually rendered. (2009/199)

352. Amounts totalling \$10.610M were expended for Cleaning and Extermination Services. Included in this amount is the sum of \$3.8M which was expended to exterminate termites and fumigate various schools. An examination of the payment vouchers revealed that all of the quotations attached were fictitious.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since engaged the services of a certified pre-qualified contracting service for cleaning and exterminating services.

Recommendation: The Audit Office recommends that the Regional Administration carry out an investigation into the fictitious quotations, earliest and put the necessary systems in place to avoid a recurrence. (2009/200)

353. As stated in my 2008 report, a supplier commenced supplying janitorial items to the Region in July 2009. During the period July to December, 2009 this was the main supplier of the aforementioned items to the Region. During this period the supplier supplied items in excess of \$21M. An examination of the purchase records and other relevant documents for 2009 revealed the following unsatisfactory findings:

- a supplier was created to supply the items to the Administration;
- fictitious quotations, identifying this supplier to be the lowest bidder, were obtained and attached to the payment vouchers;
- there were breaches in the procurement procedures;
- conflict of interest;
- personnel with the requisite knowledge and experience were not appointed to positions of Expeditor;
- monitoring of purchases were lacking;
- procedures outlined in the Stores Regulations were not adhered to;

- the goods received books and bin cards were not written up to date and there was no evidence of supervisory checks;
- purchases were deliberately subdivided in order to avoid adjudication by the Regional Tender Board. The purchases that were subdivided totalled \$5.7M;
- there were no bills/invoices attached to payment vouchers to verify the items purchased; and
- the Regional Tender Board Minutes for December 2009 was fabricated since no official meeting of the Board was held.

Region's Response: The Head of Budget Agency indicated that investigations into these findings are currently being carried out by the Police.

Recommendation: The Audit Office recommends that the Regional Administration takes note of these serious irregularities and put the necessary systems in place in order to avoid a recurrence and also that: (2009/201)

- the Sub-Treasury Department should review its examination of payment vouchers in respect to the subdivision of contracts;
- the Regional Administration should ensure that systems are put in place to strengthen internal controls in respect of all payments; and
- ensure that bills/receipts and other supporting documents are attached to all payment vouchers.

354. At time of the special investigation in 2009, new bin cards were issued to record items passing through the stores. An audit of the stores revealed the following unsatisfactory findings:

- there were discrepancies between the actual items found on hand and the new bin card balances;
- the closing balances on the old bin cards were different from the opening balances of the new bin card as shown at the table below; and
- some items had two different bin cards.

Description	Old Bin Card №	Closing Balance	Date	New Bin Card №	Opening Balance	Date	Diff.	Actual
Four burner gas stove	H464	10	02/02/09	E9	5	31/07/09	5	1
Refrigerator	H456	4	02/07/09	C266	0	-	4	0
Stand fan	E903	22	20/07/09	H176	11	31/07/09	11	2
Executive chairs	H584	4	02/07/09	O30	1	31/07/09	3	0

Region's Response: The Head of Budget Agency indicated that (a) bin cards are posted on a daily basis and (b) monthly and quarterly stock verifications are being done.

Recommendation: The Audit Office recommends that the Regional Administration carry out its investigation, earliest and put the necessary systems in place to avoid a recurrence. (2009/202)

355. The amount of \$6M was expended under Line Item, Print and Non Print. An examination of the related payment vouchers revealed the following unsatisfactory features:

- the supplier only commences supplying items to the Region in September 2009;
- the supplier only supplied the Diamond Diagnostic Centre;
- in all cases two quotations attached to the payment vouchers were fictitious;
- ten payment vouchers were not presented at the time of the audit;
- there were ten instances, amounting to \$4.1M where apparent subdivision of contracts were observed;
- there were no bills/receipts or other relevant supporting documents attached to the payment vouchers; and
- the supplier had 101,100 and 30,000 large and small envelopes, respectively, still to be delivered at the time of reporting in October 2010. The envelopes were valued at \$500,000.

Region's Response: The Head of Budget Agency indicated that the supplier has commenced supplying the outstanding items and that systems have been put in place prevent the irregularities from re-occurring in the future.

Recommendation: The Audit Office recommends that the Regional Administration ensures that systems put in place are continuously monitored to determine if they are functioning as they should. (2009/203)

- all outstanding payment vouchers should be returned to the Sub-Treasury Department;
- the Sub-Treasury Department should review its examination of payment vouchers in respect to the subdivision of contracts;
- the Regional Administration should ensure that systems are put in place to strengthen the internal controls in relation to all payments made by the Region; and
- the Regional Administration ensures that relevant supporting documents are attached to all payment vouchers.

356. The amount of \$22.926M was expended under line item, Maintenance of Other Infrastructure. Included in this amount is the sum of \$3.3M was expended to weed and clean thirteen school compounds. An examination of the related payment vouchers revealed the following unsatisfactory features:

- two contractors were involved in the bidding process for weeding and cleaning, however, in all cases they were not awarded any contracts;
- there was one instance where a statement signed by the Head Teacher stating that the works were satisfactorily completed was not seen attached to the payment voucher;
- a photocopy of the certificate stating that the works were satisfactorily completed for a job undertaken by a previous contractor was attached to the payment voucher in respect of another job undertaken by another contractor at the same institution;
- seven contracts valued at \$2.9M for the weeding and cleaning of schools were awarded to a contractor within a period of two days. It must be noted that the Senior Engineer attached to the Region was on vacation leave when these contracts were awarded;
- the seven contracts were subdivided in order to avoid adjudication by the Regional Tender Board; and
- the cost for weeding and cleaning at some institutions increased tremendously in 2009 in comparison with 2007 as shown below:

Name of Institution	2007 \$'000	2008 \$'000	2009 \$'000	Percentage Increase %
Annandale Secondary School	0	120	318	165
Quamina Primary School, BV	10	0	187	1,770
Blossom Scheme Nursery School	4	0	21	425
Swami Puranandan Primary School	10	0	60	500
Supply Primary School	15	0	38	153
Diamond Diagnostic Centre	30	0	225	650

Region's Response: The Head of Budget Agency indicated that the Regional Administration would investigate the above irregularities and institute disciplinary actions against officers found culpable.

Recommendation: The Audit Office recommends that the Regional Administration carries out an investigation into these irregularities and institute disciplinary actions on officers where necessary. (2009/204)

Capital Expenditure

Prior year matters, which have not been resolved

357. The Regional Administration also failed to recover overpayments of \$557,000 paid to the contractor for the rehabilitation of outfall and in-fall revetment at Mosquito Hall during 2007. In 2009, the sum of \$100,000 was recovered, leaving the amount of \$457,000 still to be recovered.

Region's Response: The Head of Budget Agency explained that the contractor was written to seeking recovery of the overpayments and there has been a response with the refund of \$100,000.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the outstanding amounts. (2009/205)

Current year matters, with recommendations for improvement in the existing system

Subhead 12033 - Buildings (Education)

358. The sum of \$32M was voted for the completion of the Practical Instruction Centre, Buxton and rehabilitation of Primary Schools at Lusignan, Sussanah Rust, Cove and John and Silver Hill. As at 31 December, 2009 amounts totalling \$19.990M were expended.

359. The contract for the completion of the Practical Instruction Centre was awarded to the lowest of five responsive bidders in the sum of \$7.029M. Eight bids were received with three

deemed to be non-responsive. Subsequently, the contractor indicated to the Region that he was no longer interested in executing the works without stating any reasons. The contract was then awarded to the third lowest of the remaining four responsive bidders in the sum of \$7.622M without stating reasons in the Regional Tender Board Minutes why the lowest bidder was not considered. The contract for the above works was awarded in 2007 was done in three phases. As at 31 December, 2009 the works were completed and amounts totalling \$5.578M were paid to the contractor.

Region's Response: The Head of Budget Agency has indicated that due to the prevailing condition at the time in Buxton, the contract was awarded to a resident of the village, who satisfied all the pre-qualified conditions and was deemed responsive.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all relevant information is included in the Tender Board Minutes. (2009/206)

Subhead 25069 – Equipment (Health)

360. The sum of \$20M was voted for the rehabilitation of Health Centres at Cane Grove and Unity. As at 31 December 2009, amounts totalling \$18.807M were expended.

361. The contract for the rehabilitation of Unity Health Centre was awarded to the sole bidder in the sum of \$5.231M. As at 31 December 2009, the full contract sum was paid to the contractor. A physical verification of the works carried out revealed that overpayments totalling \$42,410 were made to the contractor as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
45	Excavation n.e. 12" deep	cy	39	37	2	600	1,200
46	Level and ram excavation	sy	233	222	11	60	660
47	Blinding	sy	233	222	11	900	9,900
48	Sandfill 4" thick	sy	233	222	11	250	2,750
49	Concrete to walkway 4" thick	cy	26	25	1	18,000	18,000
51	BRC № 610	sy	233	222	11	900	9,900
Total							42,410

362. Further, amounts totalling \$629,460 were paid under contingencies to the contractor; however, the works done to justify the payment of the contingencies could not be identified.

Region's Response: The Head of Budget Agency has indicated that the contractor was informed about the overpayment and has promised to repay same but at the time of reporting this was not done. Also, the Administration is trying to locate the supporting documents in respect of the contingencies payment.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the contractor in order to recover the overpayment and that all efforts be made to

locate the supporting documents in respect of the contingencies payment and submit same for audit examination. (2009/207)

AGENCY 75
REGION 5 - MAHAICA/ BERBICE

Current Expenditure

Prior year matters, which have not been resolved

363. The Region has still not obtain approval 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 being awaited, 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.

Region's Response: The Head of Budget Agency had indicated that the Commissioner of Police was written to since 2007 requesting a report on the matter. However, responses from the Commissioner of Police only acknowledged receipt of the letters, stating that the matter is being investigated. Letters were also written to the Finance Secretary. In addition, based on the advice of the Public Accounts Committee, this matter was drawn to the attention of the Permanent Secretary, Ministry of Local Government and Regional Development. Follow-up letters were sent to the Commissioner of Police, Finance Secretary and Permanent Secretary, Ministry of Local Government and Regional Development requesting this matter be resolved.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue this long outstanding matter in order to bring it to a closure. (2009/208)

364. The Regional Administration has made no improvements with respect to the recovery of salaries overpaid to employees and the related deductions paid over to the various agencies. However, improvements were seen in the forwarding of pay changes directives in respect of resignations, transfers, dismissals and retirements to the Regional Accounting Unit in a timely manner. Amounts totalling \$266,791 were recovered from eight teachers in respect of 2006; while amounts totalling \$445,537 and \$751,449 were recovered from the National Insurance Scheme and the Guyana Revenue Authority, respectively for the years 2005 and 2006. However, at the time of reporting, salaries overpaid to employees and amounting to \$4.976M are still to be recovered for the years 2005-2009, as shown below:

Year	Amount \$'000
2005	1,252
2006	998
2007	2,437
2009	289
Total	4,976

365. The related deductions of \$510,387 and \$161,126 paid over to the Guyana Revenue Authority and National Insurance Scheme, respectively, for the years 2007 and 2009 are also still to be recovered.

Region's Response: The Head of Budget Agency explained that action was taken to expedite the flow of pay change directives from the Personnel Section to the Regional Accounting Unit, resulting in the reduction of overpayment to officers in comparison to previous years and that further action would be taken in this regard. Systems are now in place to mitigate overpayments occurring and the payment of related deductions varying agencies.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the outstanding overpayments with the relevant agencies and officers, and ensure that the systems put in place are functioning effectively at all times. (2009/209)

366. 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 sixty-two cheque orders valued at \$7.029M remained outstanding at the time of reporting as shown below:

Year	No Of Cheque Orders	Amount \$'000
2005	12	652
2006	16	2,603
2007	18	2,103
2008	9	623
2009	7	1,048
Total	62	7,029

Region's Response: The Head of Budget Agency indicated that action is being taken to minimise the large number of outstanding cheque orders. In addition, the Administration will continue to work on the clearing of outstanding cheque orders. An officer was specifically given the assignment to have this matter addressed and systems are in place presently where, only when goods/services are received and brought to account, that the supplier/contractor is paid.

Recommendation: The Audit Office once again recommends that the Regional Administration make diligent efforts to have these long outstanding cheque orders cleared and to ensure that the relevant systems put in place are being monitored and are functioning effectively. (2009/210)

367. The Region had still not recovered overpayments totalling \$43,960 and \$126,000 which were made to the contractors in respect of the rehabilitation of building at the Guyana Defence Board Base and the rehabilitation of the timber bridge at Ithaca respectively for the years 2007-2008. A similar situation was noted where the contractor was paid amounts totalling \$139,550 in excess of the contract sum with respect to the rehabilitation of culvert at Mahaicony.

Region's Response: A revisit was made to the Guyana Defence Board Base and the bridge at Ithaca by the Regional Engineer and findings revealed that there were no overpayments. The Head of Budget Agency would be grateful if a revisit can be done by the Audit Office of Guyana.

Recommendation: The Audit Office recommends that the Regional Administration take necessary action to recover the overpayments from the contractors and put systems in place to avoid a recurrence. (2009/211)

Current year matters, with recommendations for improvement in the existing system

368. Amounts totalling \$84.568M were expended on the Rental and Maintenance of Buildings, as shown below:

Description	Amount \$'000
Rehabilitation of 22 schools	30,888
Rehabilitation of 12 living quarters	22,028
Janitorial and cleaning supplies	14,808
Miscellaneous works	8,873
Rehabilitation of 4 health buildings	4,387
Rehabilitation of 2 Admin. Buildings	3,240
Rental of buildings	260
Purchases	84
Total	84,568

369. One hundred and sixteen contracts valued at \$70.548M were awarded for the execution of the above works. Of these contracts, forty were awarded to the most responsive and best evaluated bidders and seventy- six were awarded on the authority of the Head of Budget Agency. As at 31 December, 2009 amounts totalling \$69.416M were paid to the contractors. A physical verification of the works revealed that overpayments totalling \$27,000 were made to the contractors in respect of the rehabilitation of Belladrum Secondary School as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate \$	Amount \$'000
2.1	Belladrum Secondary School Clean, service & rectify leaking & other faults in toilet	nr	24	33	9	3,000	27
Total							27

Region's Response: The Regional Administration notes the Auditor General's findings. The Regional Administration is in agreement with the Audit Office that there is an overpayment in respect of the Belladrum Secondary School. The contractor was written to, requesting refund of the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration diligently pursue this matter with the contractor in order to recover the amounts overpaid and put systems in place in order to avoid a recurrence. (2009/212)

370. Amounts totalling \$144.917M were expended on the Maintenance of Infrastructure on the following rehabilitation works:

Description	Amount \$'000
Drainage & Irrigation Works – MMA/ADA	50,000
Rehabilitation of 8 streets and 6 roads	49,131
Rehabilitation of 10 fences	13,666
Miscellaneous works	9,992
Rehabilitation of 6 bridges	9,220
Rehabilitation of 4 sluices	3,734
D & I Works (4)	3,357
Purchases and Services	2,678
Rehabilitation of Bygeval Secondary School	1,331
Land filling & rehabilitation of floor at RHO living quarters	920
Infilling of High Dam Health Centre	888
Total	144,917

371. Eighty- four contracts valued at \$91.406M were awarded for the execution of the works. Of these contracts thirty six were awarded to the most responsive and evaluated bidders, one was awarded to the second lowest bidder, forty-four on the authority of the Head of Budget Agency, while the basis of award for the remaining three was not stated in the Regional Tender Board Minutes. As at 31 December, 2009 amounts totalling \$83.275M were paid to the contractors. A physical verification of the works revealed that overpayments totalling \$222,500 were overpaid to the contractor in respect of the rehabilitation of road leading to Ithaca Health Centre as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Amount \$
3.0	To scarify existing carriageway, grade	sy	667	604	63	100	6,300
4.0	Shape & compact Grade and shape shoulders	sy	556	503	53	100	5,300
5.0	Crusher run at approx. 4" thick	cy	74	66.4	7.6	12,000	91,200
6.0	Apply DBST	sy	667	604	63	1,900	119,700
Total							222,500

372. The Head of Budget Agency requested a revisit of the project by the Audit Office's Engineer since it was claimed by the Region's Engineer that additional works were done, hence no overpayment. A revisit of the project by the Audit Office's Engineer revealed that there was no documentation for the additional works claimed; hence the Audit Office is standing by its original findings.

Region's Response: The Regional Administration notes the Auditor General's findings.

Recommendation: The Audit Office recommends that the Regional Administration submit for audit examination all documentation in respect of the additional works claimed to have been done. (2009/213)

373. The Region operates the Fort Wellington and Mahaicony Hospital Stores, in addition to the Regional Stores. In this regard, the Regional Administration was still to adhere fully to the requirements of stores regulations, in that; there were several instances of failure to write up stock records.

Region's Response: The Head of Budget Agency has acknowledged this short coming and explained that systems will be put in place to fully comply with the requirements of the Stores Regulations.

Recommendation: The Audit Office recommends that the Regional Administration put the relevant systems in place so that its store keeping procedures adheres fully to the requirements of the Stores Regulations. (2009/214)

Capital Expenditure

Prior year matters, which have not been resolved

374. The Head of Budget Agency had still not recovered overpayments totalling \$2.501M made to contractors for the years 2006 to 2008 as shown below:

Year	Para. №	Sub Head	Description	Amount \$'000
2006	438	12036	Construct School at Hope Waterloo	50
	439	12037	Rehab of Fort Wellington Hospital	93
2007	477	11006	Construct Purain Bridge, Blairmont	151
	478	12036	Construct № 8 Secondary School	158
	483	14008	Rehab of St. Johns Street, Hopetown	847
	483	14008	Rehab of First Cross Street, Bush Lot	473
2008	483	14008	Rehab of Bennet St. – East Rosignol	287
	483	14008	Rehab of First Cross St. - W/Rosignol	102
	506	14008	Rehab of Paradise Playfield Street	340
Total				2,501

Region's Response: The Regional Administration had written to the above mentioned contractors indicating the concerns of overpayments and requesting refunds of same. Commitment was given by the contractor in respect of the construction of school at Hope Waterloo and a partial payment was received. In respect of the rehabilitation of the Fort Wellington Hospital, the contractor had indicated verbally that a commitment to refund the overpayment will be made by 13 October 2010. With regards to the constructions of Purain Bridge, Blairmont, № 8 Secondary School, the rehabilitation of Saint John's Street, Hope Town and first Cross Street West Rosignol no responses were received from the contractors. In respect of the rehabilitation of the First Cross Street Bushlot, Bennet Street, East Rosignol and Paradise Playfield Street, the contractor is seeking review of these projects.

Recommendation: The Audit Office recommends that the Regional Administration diligently pursue this matter with the contractors in order to recover the amounts overpaid and put systems in place in order to avoid a recurrence. (2009/215)

Current year matters, with recommendations for improvement in the existing system

Subhead 12036 – Buildings (Education)

375. The sum of \$27.30M was voted for the completion of Secondary School at №.8 Village, construction of Students' Hostel at Mahaicony and rehabilitation of Primary School at Mahaicony. The entire sum was expended as follows:

Description	Amount \$'000
Completion of Secondary School at № 8 Village	10,260
Construction of Students' Hostel - Mahaicony	7,318
Rehabilitation of Primary School – Mahaicony	7,258
Construction of sanitary facilities at Karmat Nursery	2,220
Electrical installation at Karmat Nursery School	244
Total	27,300

376. A physical verification of the works at the № 8 Secondary School revealed that the works were completed and an overpayment amounting to \$57,000 was made to the contractor as shown below:

Description	Unit	Qty.	Paid	Diff.	Rate \$	Amount \$'000
Supply & place 1:2:3 concrete to cast 12 – 8"x8"x12' columns	cy	2.4	4.3	1.9	30,000	57
Total						57

Region's Response: The Regional Administration is in agreement with the findings of the Audit Office that there is an overpayment in respect of the № 8 Secondary School. The contractor was written to requesting refund of the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration diligently pursue this matter with the contractor in order to recover the amounts overpaid and put systems in place in order to avoid a recurrence. (2009/216)

Subhead 14008 - Roads

377. The sum of \$41.50M was voted for the rehabilitation of roads in areas such as Ithaca, Woodley Park, Ross, Bush Lot, Blairmont, Good Faith and Novar. Amounts totalling \$41.302M were expended as follows:

Description	Amount \$'000
Rehabilitation of Carmichael Street, № 28 Village	8,569
Rehabilitation of Third Cross Street, Bush Lot	4,142
Rehabilitation of Second Cross Street, Ross Village	4,025
Rehabilitation of footpath at Bush Lot	3,785
Rehabilitation of Atoo Street, Woodley Park Village	3,243
Rehabilitation of Lenjton Street, Ithaca Village	3,189
Rehabilitation of Sydney Dam South, Woodley Park Village	3,036
Rehabilitation of East to West Back Street, South Hopetown	2,986
Rehabilitation of DaSilva Street, North Hopetown	2,888
Rehabilitation of Access Street South of Bellamy Canal	2,417
Rehabilitation of Sea Dam Street, № 4 Settlement, Blairmont	2,165
Rehabilitation of Palm Alley, Hopetown	857
Total	41,302

378. A physical verification of the works carried out revealed overpayments totalling \$1.990M made to the contractors in respect of the rehabilitation of (a) Sydney Street, Woodley Park (b) East to West Back Street, Hopetown and (c) Second Cross Street, Ross Village as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate \$	Amount \$'000
2.4	Sydney Street Crusher run	cy	124.4	220	95.6	10,000	956
2.1	East to West Back Street Scarify, grade & shape road	sy	837	1,400	563	150	85
4.0	Compact 4" crusher run	cy	92	98	6	11,500	69
	Apply bituminous surface	sy	837	1,400	563	900	507
	Scarify & grade carriageway	rods	140	234	94	1,000	94
							754
4.0	Second Cross Street Supply, place & compact 4" 1 st grade crusher run	cy	208	236	28	10,000	280
Total							1,990

379. The Head of Budget Agency requested a revisit of the projects by the Audit Office's Engineer since it was claimed by the Region's Engineer that additional works were done, hence the overpayments would be reduced. A revisit of the projects by the Audit Office's Engineer revealed that there was no documentation for the additional works claimed; hence the Audit Office is standing by its original findings.

Region's Response: The Regional Administration notes the Auditor General's findings.

Recommendation: The Audit Office recommends that the Regional Administration submit for audit examination all documentation in respect of the additional works claimed to have been done. (2009/217)

AGENCY 76
REGION 6 – EAST BERBICE/CORENTYNE

Current Expenditure

Prior year matters, which have not been resolved

380. 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, employees were overpaid net salaries totalling \$1.559M, \$2.435M and \$2.657M which was not recovered for the years 2005, 2006 and 2007 respectively. The related deductions paid over to the various agencies were also not recovered. Similarly, unclaimed net salaries totalling \$13.873M and \$8.928M were refunded to the Sub-Treasury for the years 2005 and 2006 respectively. The related deductions totalling \$3.511M and \$1.614M, for the respective years 2005 and 2006 were not recovered. Also, related deductions of \$1.673M and \$2.432M in respect of the years 2007 and 2008 were similarly not recovered. The failure to recover the deductions would result in overpayments to the agencies concerned and a corresponding overstatement in the Appropriation Accounts.

Region's Response: The Head of Budget Agency has indicated that although diligent efforts were made to recover the overpayments from officers, none was recovered. In respect of the deductions paid over, requests were made by the Guyana Revenue Authority and the National Insurance Scheme for a schedule of the amounts paid over. This was prepared up to December 2009 and submitted but there has been no response from these agencies to date.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up this matter with the relevant agencies with the view of recovering the amounts paid over. (2009/218)

381. Amounts totalling \$138.599M and \$193.767M were expended on fuel and lubricants for the years 2007 and 2008 respectively. The fuel and lubricants purchased were delivered to and stored mainly in storage tanks at Whim Stores, Manarabisi and Black Bush Polder pump stations. Fuel and lubricants were purchased in litres from the Guyana Oil Company and were converted to and recorded in gallons in the relevant records at the three locations. Investigations carried out at these locations revealed that the quantity of fuel and lubricants acknowledged and recorded as having been received were often less than that stated on the invoices as having been actually delivered by the supplier. In addition, evidence of supervisory checks was not seen in respect of the receipt and issue of fuel and lubricants. Moreover, these fundamental breaches of internal controls has led to fuel and lubricants valued at \$24.935M not accounted for, as shown below:

Fuel & Lubricants	(2007) Amount \$'000	(2008) Amount \$'000	Total \$'000
Dieseline	10,910	10,393	21,303
Grease	757	0	757
№ 50 oil	344	210	554
№ 90 oil	391	400	791
№ 68 oil- Hyspin	156	679	835
Gasoline	106	197	303
Outboard Plus	119	93	212
№ 15W – 40 oil	19	0	19
Brake Fluid	38	0	38
№ 20W – 50 oil	0	123	123
Total	12,840	12,095	24,935

Region's Response: The Head of Budget Agency has indicated that the police were written to; requesting an investigation into this matter but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter as soon as possible so that the shortages can be investigated. (2009/219)

382. The Regional Administration has still not been able to recover overpayments totalling \$1.145M made to contractors for the years 2006 and 2008 as shown below:

Year	Sub Head	Description	Amount \$'000
2006	6242	Rehabilitation of Johanna Primary School bridge	202
2008	6252	Rehabilitation of bridge at Johanna, BBP	340
2008	6252	Rehabilitation of bridge at Lesbeholden, BBP	340
2008	6255	Rehabilitation of Port Mourant Hospital mortuary	263
Total			1,145

Region's Response: The Head of Budget Agency has indicated that the contractors have been written to requesting refunds of the amounts overpaid but there has been no response from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with the contractors in order to recover the overpayments. (2009/220)

Current year matters, with recommendations for improvement in the existing system

383. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts and other supporting documents. However, based on sample checks carried out, cheque orders were being cleared on average of thirty-six days after they were issued. As at August, 2010, 710 cheque orders valued at \$313.468M remained outstanding as shown below:

Year	Nº of Cheque Orders	Amount \$'000
1998 – 2005	241	112,530
2006	145	6,664
2007	86	36,697
2008	105	91,764
2009	133	65,813
Total	710	313,468

384. In the absence of supporting documents to substantiate payments made, it could not be determined whether value was received for the amounts expended on these cheque orders. This state of affairs should be viewed seriously since it represents a lack of accountability for public resources.

Region's Response: The Head of Budget Agency has regretted the lapses in the clearing of cheque orders and is making every effort to have these outstanding cheque orders cleared.

Recommendation: The Audit Office recommends that the Regional Administration take all action necessary to locate and have these long outstanding cheque orders cleared. (2009/221)

385. Amounts totalling \$156.743M were expended on the purchase of fuel lubricants. Of the sixty-six serviceable vehicles, plant and equipment owned and controlled by the Regional Administration, and for which log books were required to be maintained, no log books were presented for the entire year audited. As a result, it could not be determined that the fuel issued to vehicles, plant and equipment were efficiently and properly utilized and that proper controls were exercised over the use of these vehicles.

Region's Response: The Head of Budget Agency has indicated that the Regional Administration is making every effort to locate these log books and have same presented for audit examination.

Recommendation: The Audit Office recommends that the Regional Administration close off all log books at the end of the year and open new ones at the beginning of the year and that the books be properly secured and presented for audit examination when requested. (2009/222)

386. The Regional Administration operates four Stores, namely the Main Store, Whim Store, New Amsterdam Hospital and Fort Canje Stores. However, it was still to adhere fully to the

requirements of the Stores regulations, in that, no stores ledgers were being maintained at the Regional Accounting Unit to provide for an independent check on the bin cards kept by the storekeepers. In addition, it was noted that adequate storage space was not available at the New Amsterdam Hospital and Whim Stores contrary to stores regulation. A physical count of a sample of items revealed several differences between the actual items found on hand and the balances as recorded on the Bin Cards. The Whim Stores has a large quantity of obsolete items on hand that needed to be written off.

Region's Response: The Head of Budget Agency has noted the concerns with regards the Stores and has since employed a Storekeeper and a Stores Attendant to rectify the situation.

Recommendation: The Audit Office recommends that the Regional Administration ensures that at all times the Stores are operating in accordance with the Stores Regulations. (2009/223)

387. Despite the fact that stock ledgers were implemented at the New Amsterdam Hospital Hardware Store, these were not updated. In addition, the situation with regards to the number of items 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. It is evident that there was inadequate control over the receipt and issue of stores, which can result in irregularity and/ or fraud.

Region's Response: The Head of Budget Agency has noted the concerns with regards the Stores and has since employed a Storekeeper and a Stores Attendant to rectify the situation.

Recommendation: The Audit Office recommends that the Regional Administration ensures that at all times the Stores are operating in accordance with the Stores Regulations. (2009/224)

Capital Expenditure

Prior year matters, which have not been resolved

388. The Regional Administration has still not been able to recover overpayments totalling \$6.353M made to contractors for the years 2005-2008 as shown below:

Year	Sub Head	Description	Amount \$'000
2005	12039	Extension to Berbice Educational Institute	20
	12039	Rehabilitation of № 68 Village Primary School	849
	19001	Rehabilitation of Galaxy Street	2,175
2006	11007	Rehabilitation of Moleson Creek № 3 Bridge	2,150
2007	12081	Rehabilitation of DDO Quarters, Orealla	343
2008	11007	Construct bridge at Mibicuri South, BBP	238
	12039	Rehabilitation of Canje Secondary School	78
	13010	Construct revetment at № 67 Sluice	284
	13010	Construct bridge at Hacks Canal	216
Total			6,353

Region's Response: The Head of Budget Agency has indicated that although the contractors were written to, requesting refunds of the overpayments, there has been no response.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with the contractors in order to recover the overpayments. (2009/225)

389. During 2007, the Regional Administration purchased a low-bed and hauler for the sum of \$11.7M. This purchase was the subject of a special investigation for which a report was issued on 14 November 2008. The following observations were among those highlighted in the report issued:

- (i) the equipment purchased were re-conditioned, whereas the "Technical Specifications" required that the equipment be "new, unused, and of the most recent and current models";
- (ii) the supplier was paid in full on 30 October 2007 prior to the completion of the transaction, contrary to the specifications of the tender documents which stated that, "10% of the purchase price be paid within thirty days of the signing of the Agreement of Sale, 80% on the receipt of the goods and the remaining 10% within thirty days of an acceptance certificate". It was noted that the Agreement of Sale was signed on 8 November 2007 by both parties; and
- (iii) physical inspection of the low-bed and hauler revealed that the chassis numbers differed from that stated in the Agreement of Sale and the copies of Certificates of Registration provided. Also, the equipment was found to be in a deteriorated condition.

Region's Response: The Head of Budget Agency explained that approval was granted by the NPTAB for the purchase of the re-conditioned low-bed and hauler. Also, the low-bed and hauler was left in front of the Whim RDC Office by the contractor. The Region, based on advice given by the Ministry of Public Works and Communication, has decided to take over and modify the two pieces of equipment, since they were being vandalized.

Recommendation: The Audit Office once again recommends that the Regional Administration take immediate steps to recover with interest, the entire sum of \$11.7M and that disciplinary action be taken against those responsible for the breaches of procedures and rules, which resulted in the full payment to the supplier in breach of the contract agreement. (2009/226)

390. During 2009, a contract was awarded to the most competitive bidder in the sum of \$2.246M for the re-modification of the low bed. As at 31 December 2009, cheque № 03-934598 dated 23 December 2009 was drawn for the full contract sum although no works were carried out on the low bed. Further investigations revealed that the cheque was not paid over to the contractor but is being held at the Sub-Treasury. As at 15 December 2009, the cheque is still lodged at the Sub-Treasury.

Region's Response: The Head of Budget Agency explained that the works on the low bed were not completed; hence the cheque was not paid over to the contractor.

Recommendation: The Audit Office recommends that the cheque be refunded to revenue. (2009/227)

Current year matters, with recommendations for improvement in the existing system

Subhead 11007 – Bridges

391. The sum of \$24M was voted for the construction and rehabilitation of bridges at Belle Vue, Port Mourant, Tain, Grants 1805 and 1651/1778, Fyrish, Letter Kenny, Liverpool/Manchester, Mibicuri and Albion South. Amounts totalling \$23.639M were expended on the following works:

Description	Amount \$'000
Construction of bridge at Belle Vue	6,112
Construction of 7 footpath bridges	5,661
Construction of timber bridge at 2nd Cross St. Johanna South	4,799
Construction of bridge at Chesney, Albion South	3,826
Construction of bridge at Block H, Tain	3,241
Total	23,639

392. A physical verification of the works carried out on the construction of revetment at Sandvoort and Chesney Bridge, South Albion revealed overpayments of \$10,000 and \$117,174 respectively made to the contractor as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount \$'000
4.6	Revetment at Sandvoort	sy	0	4	4	2,500	10
5.2	Plain sheet on head of pile Chesney Bridge	lm	74	92	18	1,963	35
7.2	Supply & install liners	lm	0	3	3	1,000	3
	Supply & install spacer blocks						
	Supply & install wailers	lm	34	54	20	3,942	79
Total							127

Region's Response: The Head of Budget Agency has indicated that the overpayments would be investigated with the view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the overpayment from the contractor. (2009/228)

Subhead 12039 – Buildings (Education)

393. The sum of \$34M was voted for the rehabilitation of Nursery and Primary Schools at Savannah Park, Leeds and Corriverton, extension of Secondary School at New Amsterdam and the construction of Nursery School at Cumberland. Amounts totalling \$33.349M were expended on the above works.

394. A physical verification of the works carried out on the rehabilitation of Leeds Primary School revealed overpayments totalling \$315,670 made to the contractor as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount \$'000
7.2	Supply & install floor joist	lm	200	260	60	1,060	64
7.12	Supply & install common rafter	lm	238	435	197	810	160
7.19	Supply & install corrugated pre-painted sheets on roof	lm	305	330	25	3,700	93
Total							316

Region's Response: The Head of Budget Agency has indicated that the overpayments would be investigated with the view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the overpayment from the contractor. (2009/229)

General

395. In most instances where the award of contracts was made to bidders other than the most competitive or best evaluated bidders, the reasons why the other lower bids were not considered were not stated in the Regional Tender Board Minutes. As a result it could not be determined whether contracts were awarded to the most capable contractors.

Region's Response: The Head of Budget Agency explained that this lapse is sincerely regretted and has promised in future that all relevant information would be included in the minutes.

Recommendation: The Audit Office recommends that the Regional Administration includes all pertinent information in the minutes regarding the award of contracts. (2009/230)

AGENCY 77 REGION 7 – CUYUNI/MAZARUNI

Current Expenditure

Prior year matters, which have not been resolved

396. Amounts totalling \$6.312M were refunded as unclaimed net salaries for the years 2005-2007. However, the related deductions were not recovered. Similarly, amounts totalling \$186,923 and \$329,115 paid over to the Guyana Revenue Authority and National Insurance Scheme respectively were also not recovered for the years 2008-2009. It is important to note that failure to recover deductions would result in overpayment to the agencies concerned, and a corresponding overstatement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that the Administration continues in its efforts to seek refund from the various agencies.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter with the agencies concerned so that the amounts overpaid could be recovered. (2009/231)

397. Investigations were conducted by the Regional Administration into the discrepancies relating to losses of fuel and lubricants. Corrective measures have since been implemented to avoid a recurrence, and it was noted that Cabinet approval was obtained for the writing off of \$1.878M of fuel and lubricants recorded as losses for the period 1998 to 2000. However, as at 31 December 2007, there were shortages in the stock of fuel and lubricants valued at \$1.398M for the years 2001 to 2006 yet to be written off.

Region's Response: The Head of Budget Agency has explained that the Finance Secretary was written to requesting write-offs of the losses and who has indicated that the matter is being looked into.

Recommendation: The Audit Office recommends that the Regional Administration diligently follow-up with the Finance Secretary this long outstanding matter in order to bring it to closure. (2009/232)

Current year matters, with recommendations for improvement in the existing system

398. An audit inspection carried out at the Regional Stores revealed that the Regional Administration has taken measures to have all obsolete items disposed of accordingly. However, at the time of the audit in June 2010, no disposal was done.

Region's Response: The Head of Budget Agency has explained that Region has disposed of some of the unserviceable items. However, the Region is still awaiting a valuation of the heavy vehicles/equipment by a mechanical engineer from the Ministry of Public Works and Communications.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the respective authorities in order to have the items disposed of. (2009/233)

399. Amounts totalling \$38.821M were expended on Utility Charges; however, an examination of the registers revealed differences between the amounts recorded in the registers and the amounts actually expended as shown below:

Description	Amount as per App. A/C \$'000	Amount as per Registers \$'000	Difference \$'000
Electricity Charges	33,719	32,837	882
Water Charges	2,096	1,700	396
Telephone Charges	3,006	3,288	(283)
Total	38,821	37,825	996

Region's Response: The Head of Budget Agency has explained that reconciliation is currently being carried out to determine whether all payments made were recorded in the Registers.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all payments made are accurately recorded in the Registers and that reconciliations be done periodically to determine their accuracy. (2009/234)

AGENCY 78
REGION 8 – POTARO/SIPARUNI

Current Expenditure

Prior year matters, which have not been resolved

400. The Regional Administration is yet to recover deductions paid to various agencies in respect of unclaimed net salaries totalling \$4.588M refunded to the Sub-Treasury for the years 2005 to 2009 as shown below: It should be emphasised that the failure to recover deductions would result in overpayments to the various agencies and a corresponding overstatement of the Appropriation Accounts.

Year	Amount \$'000
2005	516
2006	609
2007	1,321
2008	679
2009	1,463
Total	4,588

Region's Response: The Head of Budget Agency presented evidence in the form of letters being written to the various agencies requesting a refund of the amount overpaid, however, a favourable response is yet to be received from the relevant agencies.

Recommendation: The Audit Office once again recommends that the Regional Administration follow up with the respective agencies with the view of recovering the amounts. (2009/235)

Current year matters, with recommendations for improvement in the existing system

401. Amounts totalling \$42.829M were expended on the Rental and Maintenance of Buildings. A physical verification of the works carried out revealed overpayments of \$461,870 and \$562,800 made to contractors in respect of the rehabilitation of Dorms at Mahdia and Kato Primary School respectively, as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount \$'000
	Dorms at Mahdia						
	Ply	sy	14.2	70	55.8	1,900	106
	6"x6" Ceramic tile	sy	21.3	75	53.7	5,500	295
	12"x12" Ceramic tile	sy	20	31	11	5,500	61
							462
	Kato Primary School						
	Level floor to accommodate tile	sy	288	355	67	400	27
	Install 12"x12" non skid ceramic tiles to floor area in tin set	sy	288	355	67	8,000	536
							563
Total							1,025

Region's Response: The Head of Budget Agency has indicated that the overpayments to the contractors would be thoroughly investigated with the view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the matter with the contractors to recover the overpayments. (2009/236)

402. Amounts totalling \$65.194M were expended on the Maintenance of Infrastructure. A physical verification of the works carried out revealed overpayments of \$980,091, \$324,300 and \$302,480 made to contractors in respect of the rehabilitation of bridge at Mahdia Dorms, Mahdia Creek Bridge and Generator Hut at Mahdia Hospital, respectively, as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount \$'000
	Bridge at Mahdia Dorms						
	2"x12" track planks	bm	332	1,850	1,518	423	642
	6"x6" bumper	bm	171	250	79	423	33
	2"x6" wailer	bm	0	720	720	423	306
							980
	Mahdia Creek Bridge						
	Erect 6"x6" guard rail	bm	246	300	54	345	19
	Plank & decking	bm	1,260	2,146	886	345	306
							324
	Generator Hut						
	№ 65 BRC for floor slab-2 layers	sy	54	89	35	1,200	42
	Wire brush mesh & apply 3 coats silver paint	sy	78	256	178	160	28
	Pour sand fill to bottom of hut	cy	18	250	232	1,000	232
							302
Total							1,607

Region's Response: The Head of Budget Agency has indicated that the overpayments to the contractors would be thoroughly investigated with the view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the matter with the contractors to recover the overpayments. (2009/237)

AGENCY 79
REGION 9 – UPPER TAKATU/UPPER ESSEQUIBO

Current Expenditure

Prior year matters, which have not been resolved

403. The Regional Administration has made some progress with the recovery of deductions paid over to various agencies in respect of unclaimed net salaries. Moreover, the sum of \$236,158 was recovered in respect of some of the payments made in 2007-2009. Evidence was also seen where the Administration wrote letters to the Agencies seeking refunds. Notwithstanding their progress, the Administration continued to pay over deductions in relation to unclaimed net salaries, which totalled \$3.886M in 2009.

Region's Response: The Head of Budget Agency has indicated that the Administration continues to request refunds from the Agencies involved and that systems have been put in place to minimise the payment of deductions in respect of unclaimed net salaries.

Recommendation: The Audit Office once again recommends that the Regional Administration follow up with the respective agencies to recover the amounts paid and monitor the system put in place to ensure that it is functioning as it should. (2009/238)

404. The Regional Administration has still not reconciled the Salaries and Wages bank accounts Nos. 3125 and 3126, which reflected balances of \$6.525M and \$318,625 respectively, as at 31 December 2009. The non reconciliation of bank accounts could lead to the perpetration of irregularities without detection.

Region's Response: The Head of Budget Agency has indicated that the Administration has engaged the services of a private Accountant to have these accounts reconciled by the end of 2010.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to have these two accounts closed and ensures that the accounts are reconciled by the stated date. (2009/239)

405. The Regional Administration has made significant improvements in registering its employees with the National Insurance Scheme (NIS). According to the schedule of contributors for December 2009, sixteen employees were without NIS numbers. However, at the time of audit

in May 2010, only three employees are without NIS numbers. The Audit Office emphasises that delays in registration has implications for social security and other benefits.

Region's Response: The Head of Budget Agency has indicated that the three employees have completed the application forms and some have been submitted to NIS for processing.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with NIS so that the employees registration can be completed. (2009/240)

406. Of the thirty-three cheque orders that were outstanding for 2008, only four valued \$477,560 remained to be cleared. However, at the time of the audit in May 2010, 124 cheque orders valued \$63.81M for the year 2009 were outstanding. As a result, we could not ascertain whether the Region received full value for all monies expended.

Region's Response: The Head of Budget Agency has indicated that every effort would be made to have the outstanding cheque orders cleared.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to locate these cheque orders and have them cleared as early as possible and put systems in place to have all cheque orders cleared within the stipulated time. (2009/241)

407. During the period under review, the Region had twenty-one serviceable vehicles/equipment, for which log books were presented for audit. An examination of the log books revealed that journeys were not always authorised, and supervisory checks were minimal. As a result, we could not determine whether effective control was exercised over the use of the Administration's vehicles/equipment.

Region's Response: The Head of Budget Agency has indicated that corrective measures have since been put in place to have all log books properly written up.

Recommendation: The Audit Office recommends that the Regional Administration monitor these log books on a periodic basis to ensure that they are properly written up. (2009/242)

408. The Regional Administration has written to the Finance Secretary to have the items which were loaned to agencies and private individuals for the years 1995 to 2006, written off. However, no action was taken to date.

409. During 2006, an examination of the Central Stores Loan Register revealed instances where items were inappropriately loaned to contractors and private individuals. However, there was no evidence to indicate that steps were taken by the Administration to seek advice from the Finance Secretary to written off the items.

Region's Response: The Head of Budget Agency explained that a comprehensive exercise had been undertaken to identify all items loaned to individuals and contractors. It was found that (i) most of the items loaned were returned but were not documented; (ii) some of the items, for

example, cement and other building materials were used by the Region for emergency works but were incorrectly recorded as loan to contractors; and (iii) the school furniture were not loaned to any private individual but were deployed to the Amerindian Hostel for conducting National School Examinations and were signed for by the Headmaster and have since been returned. The Board of Survey will vet the updated loan register and approach the Finance Secretary with their recommendations with a view to cull unrecoverable loans and pursue other options available to collect those that are considered recoverable.

Recommendation: The Audit Office recommends that the Regional Administration take stern action to recover the items or the value of the items for those considered recoverable. (2009/243)

410. In relation to the overpayments made to the contractors in 2007 for the rehabilitation of Moco Moco Bridge revetment, Turner Bridge and fence at Katoonarib Health Post, only the overpayment of \$74,860 in respect of Turner Bridge was not recovered by the Regional Administration. The Administration sent three letters requesting the repayment, but the contractor stated that he was not overpaid, and requested a revisit by the Auditors, claiming that he did additional work that was not pointed out at the time of the inspection by the Auditors. However, when the contractor's claim was examined, it was found that the purported additional work was not part of the bills of quantities nor was it documented. Hence, the overpayment still stands, since; it was for works not done.

Region's Response: The Head of Budget Agency has indicated that the contractor was spoken to and has promised to repay the amount but to date the sum has not been recovered.

Recommendation: The Audit Office recommends that the Regional Administration diligently renew its efforts to recover the outstanding amount. (2009/244)

411. The Regional Administration operated a Special Project Fund Account № 688-100-7 held at the Republic Bank for its Economic Ventures. During the period 1997-2008, 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 advances, of which amounts totalling \$7.541M remained outstanding as at 31 December 2007. However, as of 31 December 2008, the sum outstanding has been reduced to \$7.402M. Whilst efforts are being made to recover the outstanding advances, the Regional Administration continued to issue personal advances to employees, which is not in keeping with the established purposes of the Fund. At the time of the audit in May 2010, outstanding advances totalled \$7.129M, of which \$115,000 were for 2009 with no outstanding advances for 2010 as at 15 October 2010.

Region's Response: The Head of Budget Agency has indicated that every effort is being made to recover the outstanding advances and that all advances from this Fund has ceased with effect from July 2010.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of these outstanding advances. (2009/245)

412. The overpayment of \$364,489 made to the contractor for the rehabilitation of the Amerindian Hostel in Lethem is still to be recovered.

Region's Response: The Head of Budget Agency has indicated that the contractor was written to requesting the refund of the overpayment but to date there has been no response.

Recommendation: The Audit Office recommends that the Regional Administration pursue this matter with the contractor with the view of recovering the overpayment. (2009/246)

Current year matters, with recommendations for improvement in the existing system

413. An examination of the Region's payroll revealed that fifteen employees were overpaid a total sum of \$1.216M, which includes thirteen maternity cases, one resignation and one transfer. The amounts overpaid were not recovered up to the time of reporting in October 2010.

Region's Response: The Head of Budget Agency has indicated that systems are now in place to eliminate the overpayment of salaries to employees and that every effort is being made to recover the overpayments from officers.

Recommendation: The Audit Office recommends that the Regional Administration ensures that the systems put in place are functioning effectively and that action is taken to recover the overpayments. (2009/247)

414. The Region took on average, three months to include new employees on its payroll, with some taking as long as four months. This undue delay results in the employees having to work without pay during this period. This situation could lead to employees not working to their full potential; hence, the Administration's work may suffer.

Region's Response: The Head of Budget Agency has indicated that this situation is often due to the late receipt of appointment letters from the Public Service Commission, the Teaching Service Commission or the Public Service Ministry.

Recommendation: The Audit Office recommends that the Regional Administration follow up the status of appointment letters with the relevant authority. (2009/248)

415. A physical verification of works carried out under Rental and Maintenance of Buildings and Maintenance of Infrastructure revealed overpayments totaling \$1.028M made to contractors as shown below:

Line Item	Description	Amount \$'000
6242	Construct sanitary block at Aishalton Primary School	508
“	Rehabilitation of Sawariwau H/M Quarters	119
“	Rehabilitation of Aishalton Primary School flooring	82
“	Complete rehabilitation works to R37 Building, Lethem	25
6255	Rehabilitation of Yupukari Bridge	156
“	Rehabilitation of Macaw Bridge	138
Total		1,028

Region's Response: The Head of Budget Agency has indicated that the overpayments would be investigated with the view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with the contractors with the view of recovering the amounts overpaid. (2009/249)

416. An examination of a sample of payments for security services revealed that the Regional Administration processed payments for services “not yet provided”. In fact, invoices were dated and sent to the Region in the middle of the said month that the services were purportedly rendered. The Administration would then process the payment on average, within one week after it received the invoice. This state of affairs is contrary to the contractual agreement between the Regional Administration and the Security Firm. Moreover, Section 5, Subsection C of the agreement states that the Firm shall “...furnish the Client on the 3rd day of the next month following with a full and correct statement of account of monies due and payable for security services provided for the previous month”.

Region's Response: The Head of Budget Agency has indicated that the Administration has since employed a checker. Also, invoices are now being processed after the checker has submitted his report at the end of the month.

Recommendation: The Audit Office recommends that the Regional Administration ensures that the Security Firm is only paid for services rendered. (2009/250)

Other Matters

417. An examination of the Advances Register maintained in relation to the Regional Administration's Imprest revealed a number of instances where employees were issued more than one advance, without first, clearing the outstanding one. Moreover, some employees had as much as three to seven advances outstanding at a given time. This is a clear breach of financial regulations.

Region's Response: The Head of Budget Agency has indicated that advances given are now cleared first before another one is given.

Recommendation: The Audit Office recommends that the Regional Administration ensures that advances are cleared by officers before another one is issued. (2009/251)

Capital Expenditure

Prior year matters, which have not been resolved

418. The Regional Administration was still not able to recover overpayments totalling \$7.867M made to contractors for the years 2005 to 2008, as shown below:

Year	Sub-Head	Amount \$'000
2005	Buildings (Education) – 3 Teachers Qtrs. & 1 - Nur. School	4,241
	Buildings (Agriculture) – Foot & Mouth Building	694
2006	Buildings (Education) – 3 Schools, Resource Centre	1,854
	Buildings (Health) – 4 apartment staff quarters	488
2007	Buildings (Education) – Achiwib Primary School	254
2008	Power Extension – Electrical works at Annai	220
	Buildings (Education) – Surama Primary School	116
Total		7,867

Region's Response: The Head of Budget Agency explained that the contractors were written to requesting refunds of the overpayments but there has been no response to date.

Recommendation: The Audit Office once again recommends that the Regional Administration take necessary action to recover the overpayments and put systems in place to avoid a recurrence. (2009/252)

419. The Regional Administration was unable to get the contractor to do remedial works in respect of the Karaudarnau Water System that was done in 2008. Moreover, we had found that:

- (a) The quality of the works was very poor;
- (b) There was evidence of cracks and poor workmanship on trestle; and
- (c) The concrete slab to accommodate the tank was seriously warped and sagging.

Region's Response: The Head of Budget Agency had indicated that the contractor was written to regarding the substandard work and is seeking refund for remedial works not done but there has been no response.

Recommendation: The Audit Office recommends that the Regional Administration pursue this matter with the contractor to have the remedial works done or to seek refund. (2009/253)

Current year matters, with recommendations for improvement in the existing system

420. An examination of payment vouchers and their supporting documents in relation to contract works revealed the following:

- (i) there were four instances where the “dates of inspection” of works were after the dates the valuation certificates were prepared. This is a reversal of the process;
- (ii) twenty-six transactions totalling \$54.697M were noted to have valuation certificates where the “date of inspection” was not quoted. This is an indication that the works may not have been inspected prior to the payments being made;
- (iii) in thirteen instances, contractors rendered their accounts for payments, on or before the contracts were signed and the stated date of commencement of work. Eleven of the thirteen transactions were for the payment of the entire contract sums, which totaled \$22.338M. This is a clear indication that laid down procedures were breached; and
- (iv) a total of eight payments valued \$17.006M were acknowledged as received by contractors considerably long after the payments were processed.

Region’s Response: The Head of Budget Agency has indicated that measures have been put in place to avoid this happening in future.

Recommendation: The Audit Office recommends that the Regional Administration ensures that the systems put in place are continuously monitored to prevent this situation from repeating itself. (2009/254)

421. A physical verification of works carried out under Capital Expenditure Subheads revealed overpayments totalling \$1.503M made to contractors as shown below:

Sub Head	Description	Amount \$'000
11009	Construct concrete & wooden bridge at Burro	588
“	Construct concrete & wooden bridge at Kumu	147
12047	Construct Fair View Primary School	579
12048	Extension of Aishalton Hospital Maternity Ward	89
“	Construct incinerator at Lethem Hospital	41
“	Extension of Lethem Hospital Mortuary	15
14013	Construct dam to Moco Bridge approach	44
Total		1,503

Region’s Response: The Head of Budget Agency has indicated that the overpayments would be investigated with the view of recovering same.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with the contractors with the view of recovering the amounts overpaid. (2009/255)

AGENCY 80
REGION 10 - UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

422. An examination of the pay changes records along with the refund 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 Regional 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 seven employees, who were no longer on the job as at 31 December 2006, and the related deductions paid over to the various agencies. As at May 2010, the amount of \$83,554 was recovered from one officer leaving a balance of \$407,914 still to be recovered. Similarly in 2009, overpayments totalling \$87,522 were made to two officers who had left the job by way of termination and resignation and \$2.299M were overpaid to twenty-six officers in relation to maternity leave as a result of their full salaries continuing to be paid into their bank accounts.

Region's Response: The Head of Budget Agency indicated that diligent efforts are still being made to recover the overpayments from the officers.

Recommendation: The Audit Office recommends that the Regional Administration continue with its efforts to recover the amounts overpaid. (2009/256)

423. During the period under review the Regional Accounting Unit failed to maintain a Travelling Register. As a result, it could not be determined whether officers who used their vehicles in the execution of their official duties were paid motor car travelling allowances in accordance with circular instructions.

Region's Response: The Head of Budget Agency has indicated that this lapse is sincerely regretted and that efforts are being made to have this register maintained.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to have this important record maintained. (2009/257)

424. Of the ninety-one cheque orders totalling \$12.048M which were outstanding in respect of 2007, seventy-seven totalling \$10.046M were cleared as at May 2010, leaving fourteen totalling \$2.002M still to be cleared. There were no cheque orders outstanding for the years 2008 and 2009.

Region's Response: The Head of Budget Agency indicated that all efforts are being made to locate the remaining cheque orders and have them cleared as soon as possible.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to ensure that cheque orders are cleared within the stipulated time. (2009/258)

425. The Regional Administration failed to recover overpayments totalling \$1.368M made to contractors during the year 2008 as shown below:

Description	Amount \$'000
Repairs to Amelia's Ward Primary School	280
Repairs to toilet facilities – Wismar/Christiansburg Sec. School	314
Rehabilitation of St. Aidan Access Road	680
Repairs to fence at Amelia's Ward Primary School	94
Total	1,368

Region's Response: The Head of Budget Agency indicated that the contractors were written to, requesting refunds of the amounts overpaid but there has been no response to date.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2009/259)

Current year matters, with recommendations for improvement in the existing system

426. Amounts totalling \$108.388M were expended on the Rental and Maintenance of Buildings, as shown below:

Description	Amount \$'000
Rehabilitation of 19 schools	33,224
Miscellaneous contracts (72) - below \$600,000	29,021
Janitorial and cleaning supplies	12,490
Rehabilitation of 8 living quarters	12,325
Rehabilitation of 6 health centre	7,140
Rehabilitation of 2 admin. Building	4,073
Rehabilitation 1 hospital	3,231
Rehabilitation of 2 hostel	3,226
Purchase of hardware items	2,125
Rehabilitation of 1 Annex Building	1,533
Total	108,388

427. A physical verification of the works carried out revealed overpayments totalling \$1.144M made to contractors as shown below:

Description	Amount \$'000
Rehabilitation of Kwakwani Health Centre	460
Tiling & painting bottom flat of Watooka Day Primary School	439
Rehabilitation of Asst. R.E.O Quarters, Kwakwani	245
Total	1,144

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with the view of recovering same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration diligently pursue this matter with the contractors to recover the overpayments. (2009/260)

428. Amounts totalling \$102.196M were expended on the Maintenance of Infrastructure on the following rehabilitation works:

Description	Amount \$'000
Rehabilitation of 6 roads and 3 streets	38,784
Miscellaneous contracts (79) below \$600,000	27,537
Rehabilitation of 7 drains	19,928
Rehabilitation of 4 fences	5,465
Purchases and services	5,327
Rehabilitation of 2 bridges	3,350
Upgrading of Agriculture main office Compound	1,805
Total	102,196

429. A physical verification of the works carried out revealed overpayments totalling \$2.651M made to contractors as shown below:

Description	Amount \$'000
Reconstruction of bridge at Victory Valley	590
Reconstruction of bridge at Fairs Rust	292
External works at Agri. Office Compound, Christianburg	888
Backfilling of revetment at One Mile Primary School	392
Reconstruction of fence, trestle & walkway	291
Construct sink, install pump 7 fence at Agri. Plot, Wismar	198
Total	2,651

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with the view of recovering same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration diligently pursue this matter with the contractors to recover the overpayments. (2009/261)

Capital Expenditure

Prior year matters, which have not been resolved

430. The Regional Administration has still not been able to recover amounts totalling \$1.034M overpaid to contractors for the years 2005 and 2006 as shown below:

Year	Sub-Head	Description	Amount \$'000
2005	Buildings (Education)	Construct Christianburg Nursery School	112
“	Buildings (Education)	Plumbing works at Pine Street Nursery School	97
“	Buildings (Health)	Rehab Wisroc Health Post	611
2006	Agriculture Development	Rehab concrete drain at Amelia’s Ward	214
Total			1,034

Region’s Response: The Head of Budget Agency indicated that letters were written to the contractors requesting refunds of the overpayments but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration vigorously follow-up this matter with the contractors in order to recover the overpayments. (2009/262)

Current year matters, with recommendations for improvement in the existing system

431. A physical verification of works executed under Capital Expenditure revealed overpayments totalling \$8.248M made to contractors as shown below:

Sub-Head	Description	Amount \$'000
12048	Extension of Wisroc Health Centre	364
“	Extension of One Mile Health Centre	360
12052	Extension of Student Hostel, Kwakwani	553
“	Extension of Student Hostel, Amelia's Ward	294
“	Rehab fence at H. Wilson Community High School	156
“		84
14014	Extension of Rockstone Primary School	2,364
19022	Rehabilitation of Thomas Street, Kara Kara	139
19023	Construct revetment at Watooka	3,934
	Rehabilitation of Burnham Drive Drainage System	
Total		8,248

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated with the view of recovering same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration diligently pursue this matter with the contractors to recover the overpayments. (2009/263)

AUDITS OF PUBLIC ENTERPRISES

432. For the period 1 January 2009 to 31 December 2009, eleven audits have been finalised under the contracting out arrangements at a total cost of \$24,892,430. 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.

433. An analysis of the opinions issued in respect of the audits of the eleven audits referred to above, revealed that one report was disclaimed and two were qualified opinions reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements. Please see tables below.

Disclaimer Opinions

№	Name of Entity	Year	Reasons for Disclaimer Opinion
1	MARDS	2003	<ol style="list-style-type: none"> 1. Inventories amounting to \$56.032M could not be verified due to the absence of adequate inventories records and physical count at year end. 2. Adequate records were not presented to verify receivables and prepayments amounting to \$73.932M of which \$30.596M which relates to foreign debtors and \$42.336M to local debtors. 3. Provision for bad and doubtful debts was not made for debts over one year. 4. Similarly, adequate records were not presented to verify payables and accruals amounting to \$72.271M. 5. The company has a loan of \$600M in favour of the Government of Guyana, however, a signed agreement for the loan was not available for audit. Therefore the terms and conditions of the loan could not be determined.

Qualified Opinions

№	Name of Entity	Year	Reasons for Adverse Opinion
1	Guyana National Printers Limited	2008	<ol style="list-style-type: none"> 1. Tax Liability was not settled or provided for. 2. No accrual was done for interest and penalty for the outstanding taxes. 3. Non compliance with IFRS 19.
2	Guyana National Newspaper Ltd.	2008	<ol style="list-style-type: none"> 1. Provision for bad debts was not made trade receivables amounting to \$50.425M which represents balances more than one year old.

For the period 1 January 2009 to 31 December 2009, fourteen audits have been finalised as an in-house arrangement. An analysis of the fourteen reports revealed that five were qualified opinions and one disclaimed because of uncertainties and/or disagreement of a material nature. Please see tables below.

Qualified Opinions

№	Name of Entity	Year of Accounts	Main Reasons for Qualification
1	National Edible Oil Company Limited.	2007	1. Share certificates in support of the amount of \$39.438M shown in the balance sheet as Deposit on Shares were not presented for audit examination.
2	Guyana Electricity Corporation	2005 to 2007	1. No supporting documentation was presented to substantiate the amounts of \$1.018 B, (\$1.525B), \$388.878M, \$4.163B and \$150.280M shown in the Balance Sheet as Receivables, Extraordinary Item and Consumer Deposits.
3	Guyana Water Incorporated (GWI)	2008	<ol style="list-style-type: none"> 1. Details in relation to the sum of \$206.750M which is included in Capital work-in-progress represents items being held in the stores for work-in-progress were not presented for audit. 2. There is a difference of \$1.782B between the amount of \$7.117B shown as gross receivables and the amount generated by the billing software (Hi-Affinity). 3. There is a suspense account of \$11.227M which cannot be traced to the correct debtor's account. 4. There is a difference of \$748.205M between the amount shown as credit write off and that recorded on the journals. 5. The Company did not maintain stock ledgers and cash book for the year audited.

Disclaimer of Opinion

No.	Name of Entity	Year of Accounts	Reasons for Disclaimer
1	Linden Mining Enterprise Ltd. (LINMINE)	2004	<ol style="list-style-type: none">1. I am unable to quantify the effects on the profit and loss account and balance sheet for the amount of G\$27.773M shown as translation differences since the books have not been maintained in Guyana dollars.2. Depreciation charges for the year on items with negative value amounted to \$57.287M. End of year Inventory count of the assets was not done.3. There is a difference of \$61.236M between the financial statements amount and the general ledger amount in respect of work-in-progress.4. There is a difference of \$119.485M between the net book value reflected in the financial statement and the net book values of assets transferred to OBMI as stated in the Order.5. Share certificates in support of the sum of \$3.483B were not presented for audit verification.6. There is a difference of G\$4.696B between the records kept at the Ministry of Finance and the financial statement amount in respect of Rehabilitation of the Bauxite Industry (Sysmin) loan.

AUDITS OF STATUTORY BODIES

434. Thirty one audits were finalised for the period under review. Many of these entities are, however, significantly in arrears in terms of financial reporting. The following sets out the status in respect of those entities which are in arrears for five years and over, at the time of reporting:

Name of Entity	Year Last Audited
National Science Research Council	1982
Sugar Industry and Labour Welfare Fund	1999
University of Guyana Pension Scheme	1994
Guyana Relief Council	1994
Guyana Museum	1996
Guyana Export Promotion Council	1997
National Library	2000
President's College	2001
National Sports Commission	2004
Guyana National Bureau of Standards	2004
Transport & Harbours Department	2002

AUDITS OF FOREIGN FUNDED PROJECTS

435. For the period under review, the Audit Office concluded eighteen audits of foreign funded projects, as shown below:

Funding Agency	No of Opinions
Inter-American Development Bank	7
United Nations Development Programme	5
Caribbean Development Bank	1
International Development Association	1
United States Agency for International Development	1
Germany	1
United Nation Environmental Programme	1
World Wildlife Fund	1
Total	18

SPECIAL INVESTIGATIONS

436. Seven special investigations were finalised for the period 1 January 2009 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 Public Works and Communication	Demerara Harbour Bridge
Ministry of Public Works and Communication	Guyana Civil Aviation Authority
Ministry of Education	President's College
Ministry of Legal Affairs	Deeds Registry
Ministry of Home Affairs	General Registrar Office
Ministry of Local Government	Region № 4
Accountant General's Department	Region № 1 – Sub-Treasury

ACKNOWLEDGEMENTS

437. 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
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Reporting Object Group Description	Approved Estimates 2009	Actual Receipts Paid into Consolidated Fund 2009	Variance 2009	Actual Receipts Paid into Consolidated Fund 2008
	\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>				
500 Customs and Trade Taxes	7,758,807	7,693,060	-65,747	7,497,038
510 Internal Revenue	37,361,975	36,762,635	-599,340	34,609,172
520 Stamp Duties	355,131	320,927	-34,204	30,870
525 Other Tax Revenues	280,020	326,093	46,073	826,209
530 Fees and Fines	827,110	1,118,039	290,929	1,053,230
540 Interest	2,550	2,980	430	16,922
545 Rents and Royalties	8,350	53,434	45,084	7,009
555 Dividends and Transfers	1,955,000	3,687,862	1,732,862	1,470,753
560 Miscellaneous Receipts	469,602	804,543	334,941	815,330
590 Value Added Taxes	24,428,955	23,187,406	-1,241,549	24,423,018
594 Excise Taxes	16,813,000	21,364,001	4,551,001	12,828,168
597 Miscellaneous Receipts	24,600	34,000	9,400	23,386
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Sub-total	90,285,100	95,354,980	5,069,880	83,601,105
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<u>CAPITAL REVENUE</u>				
565 Sale of Assets	0	4,061	4,061	106,160
570 Miscellaneous Capital Revenue	1,643,874	1,637,109	-6,765	2,826,147
575 External Grants	16,080,100	7,780,591	-8,299,509	5,405,677
580 External Loans	22,736,565	11,489,451	-11,247,114	15,660,452
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Sub-total	40,460,539	20,911,212	-19,549,327	23,998,436
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GRAND TOTAL	130,745,639	116,266,192	-14,479,447	107,599,541
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HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Agency No.	Description	Approved Allotment (Allotment 1) 2009	Actual Expenditure 2009	Over (Under) Approved Allotment 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000
01	Office of the President				
	1 Head Office Administration	1,519,856	1,508,285	-11,571	1,471,389
	2 Presidential Advisory	278,824	335,295	56,471	256,468
	3 Amerindian Development	0	0	0	0
	4 Public Policy and Planning	4	0	-4	0
02	Office of the Prime Minister	135,684	127,177	-8,507	3,419,446
03	Ministry of Finance				
	1 Ministry Administration	11,085,500	10,654,446	-431,054	11,463,070
	2 Government Accounting Administration	2,312,898	2,700,784	387,886	2,061,643
04	Ministry of Foreign Affairs				
	1 Ministry Administration	921,485	798,912	-122,573	716,511
	2 Foreign Relations	1,553,518	1,495,794	-57,724	1,514,201
	3 Foreign Trade and International	104,181	95,370	-8,811	88,941
07	Parliament Office	543,726	520,988	-22,738	466,513
08	Audit Office of Guyana	0	0	0	0
09	Public Police Service Commission	37,774	37,083	-691	35,132
10	Teaching Service Commission	52,004	50,807	-1,197	45,248
11	Elections Commission				
	1 Elections Commission	1,090,608	967,578	-123,030	2,243,502
	2 Elections Administration	1,351,964	321,552	-1,030,412	0
13	Ministry of Local Government & Regional Development				
	1 Main Office	50,225	47,129	-3,096	44,472
	2 Ministry Administration	32,407	31,833	-574	30,891
	3 Regional Development	138,313	136,951	-1,362	125,807
14	Public Service Ministry				
	1 Public Service Management	312,943	326,406	13,463	245,799
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0
16	Ministry of Amerindian Affairs	237,882	239,900	2,018	215,781
21	Ministry of Agriculture				
	1 Ministry Administration	1,168,177	1,314,222	146,045	1,162,407
	2 Crops and Livestock Support Service	942,277	1,387,107	444,830	1,434,844
	3 Fisheries Division	76,872	78,671	1,799	55,052
	4 Hydrometeorological Services	177,665	168,974	-8,691	120,966
23	Ministry of Tourism, Commerce and Industry				
	1 Main Office	373,875	371,041	-2,834	406,025
	2 Ministry Administration	53,768	52,055	-1,713	40,313
	3 Trade, Tourism, Industrial Development & Consumer Affairs	44,588	41,468	-3,120	38,722
C/F		24,597,018	23,809,828	-787,190	27,703,143

Agency No.	Description	Approved Allotment (Allotment 1) 2009	Actual Expenditure 2009	Over (Under) Approved Allotment 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000
	B/F	24,597,018	23,809,828	(787,190)	27,703,143
31	Ministry of Public Works & Communications				
	1 Ministry Administration	213,756	401,902	188,146	176,101
	2 Public Works	574,263	565,194	-9,069	355,915
	3 Communications and Transport	50,652	50,514	-138	39,850
41	Ministry of Education				
	1 Main Office	385,407	380,910	-4,497	330,483
	2 National Education Policy	122,513	117,053	-5,460	87,770
	3 Ministry Administration	1,241,364	1,224,771	-16,593	509,050
	4 Training and Development	828,217	797,041	-31,176	524,882
	5 Education Delivery	4,047,611	3,978,915	-68,696	3,674,920
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	149,770	145,014	-4,756	140,157
	2 Culture	367,487	362,715	-4,772	515,914
	3 Youth	341,453	327,919	-13,534	300,106
	4 Sports	150,945	147,210	-3,735	127,510
	5 Youth Entrepreneurial Skills	0	0	0	0
45	Ministry of Housing and Water	431,997	431,848	-149	481,254
46	Georgetown Public Hospital Corporation	3,133,765	3,169,290	35,525	2,682,111
47	Ministry of Health				
	1 Administration	574,173	596,543	22,370	538,707
	2 Disease Control	426,292	417,138	-9,154	384,099
	3 Primary Health Care Services	356,227	352,368	-3,859	301,368
	4 Regional & Clinical Services	1,724,933	2,143,711	418,778	1,321,705
	5 Health Science Education	301,470	291,978	-9,492	286,504
	6 Standards & Technical Services	208,578	201,667	-6,911	189,241
	7 Rehabilitation Services	161,978	154,310	-7,668	139,125
48	Ministry of Labour, Human Service & Social Security				
	1 Ministry Administration	133,889	130,946	-2,943	118,840
	2 Social Services	4,591,290	4,257,986	-333,304	3,951,374
	3 Labour Administration	208,452	205,287	-3,165	172,282
51	Ministry of Home Affairs				
	1 Secretariat Service	174,309	169,173	-5,136	150,665
	2 Guyana Police Force	4,559,569	4,507,432	-52,137	4,492,423
	3 Guyana Prison Service	835,214	813,079	-22,135	831,149
	4 Police Complaint Authority	7,799	6,664	-1,135	3,294
	5 Guyana Fire Service	439,790	442,669	2,879	378,506
	6 General Register Office	90,601	87,941	-2,660	72,482
52	Ministry of Legal Affairs				
	1 Main Office	12,070	9,964	-2,106	11,441
	2 Ministry Administration	41,806	33,881	-7,925	31,751
	3 Attorney General's Chambers	76,867	65,792	-11,075	58,216
	4 Office of the State Solicitor	12,361	8,594	-3,767	7,694
	5 Deeds Registry	54,437	48,952	-5,485	42,022
53	Guyana Defense Force	5,320,822	5,792,787	471,965	5,288,829
	C/F	56,949,145	56,648,986	-300,159	56,420,883

Agency No.	Description	Approved Allotment (Allotment 1) 2009	Actual Expenditure 2009	Over (Under) Approved Allotment 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000
55	B/F Supreme Court of Judicature	56,949,145	56,648,986	-300,159	56,420,883
	1 Supreme Courts of Judicature	309,577	309,377	-200	247,823
	2 Magistrates' Department	304,728	283,056	-21,672	235,469
56	Public Prosecutions	58,965	56,541	-2,424	52,526
57	Office of the Ombudsman	4,101	3,521	-580	3,062
58	Public Service Appellate Tribunal	6,806	6,363	-443	5,540
71	Region 1 - Barima/Waini				
	1 Regional Administration	72,820	71,675	-1,145	67,141
	2 Public Works	152,509	150,673	-1,836	152,342
	3 Education	518,614	513,249	-5,365	464,462
	4 Health Services	181,207	178,966	-2,241	170,592
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration	93,105	95,302	2,197	78,365
	2 Agriculture	165,488	166,607	1,119	156,890
	3 Public Works	87,095	84,639	-2,456	74,658
	4 Education	844,730	844,446	-284	727,284
	5 Health Services	328,344	318,666	-9,678	278,261
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration	118,033	109,196	-8,837	108,347
	2 Agriculture	206,802	196,697	-10,105	172,439
	3 Public Works	78,924	76,119	-2,805	81,327
	4 Education	1,234,403	1,185,685	-48,718	1,065,796
	5 Health Services	435,314	401,844	-33,470	388,033
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration	96,485	94,972	-1,513	87,027
	2 Agriculture	142,804	142,309	-495	123,253
	3 Public Works	152,263	148,986	-3,277	150,944
	4 Education	1,674,526	1,653,960	-20,566	1,457,163
	5 Health Services	210,519	206,026	-4,493	177,372
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration	46,295	46,477	182	39,243
	2 Agriculture	86,889	85,782	-1,107	79,385
	3 Public Works	112,919	113,601	682	97,757
	4 Education	744,166	731,426	-12,740	683,583
	5 Health Services	191,276	189,178	-2,098	165,833
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration	72,146	70,795	-1,351	59,997
	2 Agriculture	304,718	305,739	1,021	314,491
	3 Public Works	130,001	129,528	-473	103,860
	4 Education	1,650,565	1,570,037	-80,528	1,346,430
	5 Health Services	733,948	724,405	-9,543	626,709
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration	91,963	83,785	-8,178	73,091
	2 Public Works	134,811	134,394	-417	103,991
	3 Education	515,345	512,763	-2,582	447,481
	4 Health Services	223,536	222,194	-1,342	199,289
	C/F	69,465,885	68,867,965	-597,920	67,288,139

Agency No.	Description	Approved Allotment (Allotment 1) 2009	Actual Expenditure 2009	Over (Under) Approved Allotment 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000
	B/F	69,465,885	68,867,965	(597,920)	67,288,139
78	Region 8 - Potaro/Siparuni - Administration				
	1 Regional Administration	40,753	40,653	-100	35,737
	2 Public Works	80,855	80,623	-232	70,247
	3 Education	238,868	247,115	8,247	192,344
	4 Health Services	95,307	94,709	-598	88,479
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration	77,929	70,979	-6,950	63,132
	2 Agriculture	12,122	11,460	-662	10,020
	3 Public Works	82,560	75,672	-6,888	72,968
	4 Education	385,338	373,055	-12,283	372,747
	5 Health Services	154,931	143,884	-11,047	142,897
80	Region 10 - Upper Demerara/Berbice				
	1 Regional Administration	105,264	105,072	-192	92,217
	2 Public Works	125,950	122,856	-3,094	97,447
	3 Education	930,192	920,744	-9,448	869,324
	4 Health Services	185,243	183,766	-1,477	159,369
	SUB TOTAL	71,981,197	71,338,553	-642,644	69,555,067
STATUTORY					
01	Office of the President	17,165	18,009	844	16,466
03	Ministry of Finance	1,863,346	1,863,346	0	1,767,427
07	Parliament Office	289,001	307,875	18,874	289,292
08	Office of the Auditor General	0	0	0	0
09	Public and Police Service Commission	14,481	15,058	577	13,272
10	Teaching Service Commission	7,487	7,808	321	6,918
11	Elections Commission	40,660	40,808	148	38,399
51	Ministry of Home Affairs	11,627	21,033	9,406	11,627
55	Supreme Court of Judicature	237,107	223,601	-13,506	237,107
56	Public Prosecutions	13,098	16,080	2,982	8,766
57	Office of the Ombudsman	8,998	0	-8,998	0
58	Public Service Appellate Tribunal	10,434	0	-10,434	0
90	Public Debt	7,885,364	7,461,787	-423,577	9,650,594
	SUB TOTAL	10,398,768	9,975,405	-423,363	12,039,868
	TOTAL PAYMENTS	82,379,965	81,313,958	-1,066,007	81,594,935

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Agency No. Description	Approved Allotment (Allotment 1) 2009	Actual Expenditure 2009	Over (Under) Approved Allotment 2009	Actual Expenditure 2008
	\$'000	\$'000	\$'000	\$'000
01 Office of the President	435,990	714,965	278,975	296,220
02 Office of the Prime Minister	4,593,985	2,604,150	-1,989,835	6,664,605
03 Ministry of Finance	6,996,430	7,383,690	387,260	6,504,096
04 Ministry of Foreign Affairs	38,800	33,321	-5,479	17,534
07 Parliament Office	69,000	40,204	-28,796	8,399
08 Audit Office of Guyana	0	0	0	41,978
09 Public & Police Service Commissions	2,000	1,998	-2	1,375
10 Teaching Service Commission	3,000	2,997	-3	3,358
11 Elections Commission	20,000	21,197	1,197	15,491
13 Ministry of Local Government & Regional Development	1,384,400	1,286,458	-97,942	747,891
14 Public Service Ministry	7,880	7,327	-553	13,079
15 Ministry of Foreign Trade & International Cooperation	3,000	1,499	-1,501	2,666
16 Ministry of Amerindian Affairs	250,553	255,893	5,340	139,437
21 Ministry of Agriculture	6,407,585	2,975,976	-3,431,609	1,483,909
23 Ministry of Tourism, Commerce and Industry	1,050,500	280,194	-770,306	135,211
31 Ministry of Public Works and Communications	8,636,121	10,187,319	1,551,198	8,444,878
41 Ministry of Education	2,324,235	2,543,687	219,452	2,099,838
44 Ministry of Culture, Youth and Sports	333,745	205,618	-128,127	409,732
45 Ministry of Housing & Water	5,854,635	11,192,335	5,337,700	3,221,649
46 Georgetown Public Hospital Corporation	60,600	58,696	-1,904	127,861
47 Ministry of Health	2,644,065	2,447,268	-196,797	2,306,781
48 Ministry of Labour, Human Services & Social Security	656,800	467,312	-189,488	119,788
51 Ministry of Home Affairs	1,644,169	1,557,872	-86,297	820,781
52 Ministry of Legal Affairs	541,816	268,549	-273,267	72,985
53 Guyana Defence Force	562,000	540,978	-21,022	926,195
55 Supreme Court	116,000	56,688	-59,312	33,921
56 Public Prosecutions	5,500	5,499	-1	3,374
58 Public Service Appellate Tribunal	0	0	0	0
71 Region 1: Barima/Waini	3,500	0	-3,500	149,105
72 Region 2: Pomeroon/Supenaam	153,958	153,929	-29	247,533
73 Region 3: Essequibo Islands / West Demerara	268,375	268,168	-207	199,840
74 Region 4: Demerara/Mahaica	217,670	215,233	-2,437	139,334
75 Region 5: Mahaica/Berbice	150,600	148,605	-1,995	168,123
76 Region 6: East Berbice/Corentyn	207,332	207,122	-210	261,189
77 Region 7: Cuyuni/Mazaruni	280,731	276,755	-3,976	96,734
78 Region 8: Potaro/Siparuni	104,069	104,037	-32	100,728
79 Region 9: Upper Takatu/Upper Essequibo	108,280	113,849	5,569	186,601
80 Region 10: Upper Demerara / Upper Berbice	204,528	200,210	-4,318	149,273
	160,713	160,665	-48	
TOTAL PAYMENTS	46,502,565	46,990,263	487,698	36,361,492

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2009**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2009
		G\$'000
Guyana Transport Services Ltd.	Bank of India	48,115
Guyana Telecommunications Corporation	ITT World Comm. Inc.	155,423
TOTAL		----- 203,538 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT) FOR THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

RECEIPTS

Reporting Object Group	Description	Approved Estimates 2009	Actual Receipts Paid into Consolidated Fund 2009	Variance 2009	Actual Receipts Paid into Consolidated Fund 2008
	<u>CURRENT RECEIPTS</u>	\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	7,758,807	7,693,060	-65,747	7,497,038
510	Internal Revenue	37,361,975	36,762,635	-599,340	34,609,172
520	Stamp Duties	355,131	320,927	-34,204	30,870
525	Other Tax Revenues	280,020	326,093	46,073	826,209
530	Fees and Fines	827,110	1,118,039	290,929	1,053,230
540	Interest	2,550	2,980	430	16,922
545	Rents and Royalties	8,350	53,434	45,084	7,009
555	Dividends and Transfers	1,955,000	3,687,862	1,732,862	1,470,753
560	Miscellaneous Receipts	469,602	804,543	334,941	815,330
590	Value Added Taxes	24,428,955	23,187,406	-1,241,549	24,423,018
594	Excise Tax	16,813,000	21,364,001	4,551,001	12,828,168
597	Miscellaneous	24,600	34,000	9,400	23,386
	SUB-TOTAL	90,285,100	95,354,980	5,069,880	83,601,105
	<u>OTHER RECEIPTS</u>				
260	Treasury Bills		81,033,716		
	TOTAL RECEIPTS		176,388,696		

PAYMENTS

Agency No.	Description	Revised Allotment 2009	Outstanding Contingency Fund Advances 2009	Total Funds Available 2009	Drawing Rights (Allotment 2) 2009	Actual Expenditure 2009	Actual Expenditure 2008
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
1	Head Office Administration	1,511,986	0	1,511,986	1,510,598	1,508,285	1,471,389
2	Presidential Advisory	336,694	0	336,694	335,859	335,295	256,468
3	Amerindian Development	0	0	0	0	0	0
4	Public Policy and Planning	4	0	4	0	0	0
02	Office of the Prime Minister	135,684	0	135,684	132,194	127,177	3,419,446
03	Ministry of Finance						
1	Ministry Administration	10,685,724	0	10,685,724	10,669,157	10,654,446	11,463,070
2	Government Accounting Administration	2,712,674	0	2,712,674	2,708,284	2,700,784	2,061,643
04	Ministry of Foreign Affairs						
1	Ministry Administration	934,531	0	934,531	837,495	798,912	716,511
2	Foreign Relations	1,540,472	0	1,540,472	1,502,034	1,495,794	1,514,201
3	Foreign Trade and International	104,181	0	104,181	95,391	95,370	88,941
	C/F	17,961,950	0	17,961,950	17,791,012	17,716,063	20,991,669

Agency No.	Description	Revised Allotment 2009	Outstanding Contingency Fund Advances 2009	Total Funds Available 2009	Drawing Rights (Allotment 2) 2009	Actual Expenditure 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	17,961,950	0	17,961,950	17,791,012	17,716,063	20,991,669
07	Parliament Office	543,726	0	543,726	528,296	520,988	466,513
09	Public Police Service Commission	37,774	0	37,774	37,216	37,083	35,132
10	Teaching Service Commission	52,004	0	52,004	50,896	50,807	45,248
11	Elections Commission						
	1 Elections Commission	1,090,608	0	1,090,608	999,217	967,578	2,243,502
	2 National Registration and Election	1,351,964	0	1,351,964	546,240	321,552	0
13	Min.of Local Government & Regional Development						
	1 Main Office	50,225	0	50,225	48,878	47,129	44,472
	2 Administration	32,407	0	32,407	32,137	31,833	30,891
	3 Regional Administration	138,313	0	138,313	137,989	136,951	125,807
14	Public Service Ministry						
	1 Public Service Management	312,943	15,000	327,943	327,060	326,406	245,799
16	Ministry of Amerindian Affairs	246,378	1,200	247,578	240,221	239,900	215,781
21	Ministry of Agriculture						
	1 Ministry Administration	1,155,677	190,000	1,345,677	1,344,580	1,314,222	1,162,407
	2 Crops and Livestock Support Service	1,404,777	0	1,404,777	1,398,927	1,387,107	1,434,844
	3 Fisheries Division	81,672	0	81,672	80,527	78,671	55,052
	4 Hydrometeorological Services	172,865	0	172,865	171,844	168,974	120,966
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	373,738	0	373,738	371,695	371,041	406,025
	2 Ministry Administration	54,232	0	54,232	53,977	52,055	40,313
	3 Trade, Tourism, Industrial Development & Consumer Affairs	44,261	0	44,261	41,488	41,468	38,722
31	Ministry of Public Works & Communications						
	1 Ministry Administration	213,756	200,000	413,756	408,633	401,902	176,101
	2 Public Works	573,910	0	573,910	572,181	565,194	355,915
	3 Communications and Transport	51,005	0	51,005	50,824	50,514	39,850
41	Ministry of Education						
	1 Main Office	385,407	0	385,407	383,572	380,910	330,483
	2 National Education Policy	122,513	0	122,513	119,474	117,053	87,770
	3 Ministry Administration	1,241,364	0	1,241,364	1,234,574	1,224,771	509,050
	4 Training and Development	829,119	0	829,119	818,609	797,041	524,882
	5 Education Delivery	4,046,709	0	4,046,709	3,989,477	3,978,915	3,674,920
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	149,770	0	149,770	145,197	145,014	140,157
	2 Culture	369,487	0	369,487	363,289	362,715	515,914
	3 Youth	339,453	0	339,453	328,790	327,919	300,106
	4 Sports	150,945	0	150,945	147,698	147,210	127,510
	5 Youth Entrepreneurial Skills	0	0	0	0	0	0
45	Ministry of Housing and Water	431,997	0	431,997	431,941	431,848	481,254
	C/F	34,010,949	406,200	34,417,149	33,196,459	32,740,834	34,967,055

Agency No.	Description	Revised Allotment 2009	Outstanding Contingency Fund Advances 2009	Total Funds Available 2009	Drawing Rights (Allotment 2) 2009	Actual Expenditure 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	34,010,949	406,200	34,417,149	33,196,459	32,740,834	34,967,055
46	Georgetown Public Hospital Corporation	3,133,765	40,000	3,173,765	3,171,778	3,169,290	2,682,111
47	Ministry of Health						
1	Administration	604,597	0	604,597	598,408	596,543	538,707
2	Disease Control	424,892	0	424,892	422,891	417,138	384,099
3	Primary Health Care Services	356,227	0	356,227	354,776	352,368	301,368
4	Regional & Clinical Services	1,726,809	433,992	2,160,801	2,145,715	2,143,711	1,321,705
5	Health Science Education	300,570	0	300,570	293,800	291,978	286,504
6	Standards & Technical Services	208,578	0	208,578	203,947	201,667	189,241
7	Rehabilitation Services	161,978	0	161,978	159,053	154,310	139,125
48	Min.of Labour, Human Service & Social Security						
1	Ministry Administration	133,889	0	133,889	132,503	130,946	118,840
2	Social Services	4,591,290	0	4,591,290	4,327,328	4,257,986	3,951,374
3	Labour Administration	208,452	0	208,452	206,326	205,287	172,282
51	Ministry of Home Affairs						
1	Secretariat Service	174,309	0	174,309	172,807	169,173	150,665
2	Guyana Police Force	4,559,569	0	4,559,569	4,558,111	4,507,432	4,492,423
3	Guyana Prison Service	835,176	0	835,176	816,408	813,079	831,149
4	Police Complaint Authority	7,799	0	7,799	6,797	6,664	3,294
5	Guyana Fire Service	439,828	3,000	442,828	442,828	442,669	378,506
6	General Register Office	90,601	0	90,601	88,178	87,941	72,482
52	Ministry of Legal Affairs						
1	Main Office	12,070	0	12,070	11,336	9,964	11,441
2	Ministry Administration	41,806	0	41,806	37,065	33,881	31,751
3	Attorney General's Chambers	76,867	0	76,867	69,517	65,792	58,216
4	Office of the State Solicitor	12,361	0	12,361	10,498	8,594	7,694
5	Deeds Registry	54,437	0	54,437	50,643	48,952	42,022
53	Guyana Defence Force	5,844,696	0	5,844,696	5,823,244	5,792,787	5,288,829
55	Supreme Court of Judicature						
1	Supreme Courts of Judicature	321,471	0	321,471	312,644	309,377	247,823
2	Magistrates' Department	292,834	0	292,834	284,999	283,056	235,469
56	Public Prosecutions	58,965	0	58,965	56,804	56,541	52,526
57	Office of the Ombudsman	4,101	0	4,101	3,654	3,521	3,062
58	Public Service Appellate Tribunal	6,806	0	6,806	6,474	6,363	5,540
71	Region 1 - Barima/Waini						
1	Regional Administration	72,820	0	72,820	71,768	71,675	67,141
2	Public Works	151,575	0	151,575	150,878	150,673	152,342
3	Education	519,548	0	519,548	513,440	513,249	464,462
4	Health Services	181,207	0	181,207	179,222	178,966	170,592
72	Region 2 - Pomeroon/Supenaam						
1	Regional Administration	97,773	0	97,773	95,746	95,302	78,365
2	Agriculture	168,791	0	168,791	166,796	166,607	156,890
3	Public Works	85,495	0	85,495	84,733	84,639	74,658
4	Education	844,730	0	844,730	844,631	844,446	727,284
5	Health Services	321,973	0	321,973	319,030	318,666	278,261
	C/F	61,139,604	883,192	62,022,796	60,391,235	59,732,067	59,135,298

Agency No.	Description	Revised Allotment 2009	Outstanding Contingency Fund Advances 2009	Total Funds Available 2009	Drawing Rights (Allotment 2) 2009	Actual Expenditure 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	61,139,604	883,192	62,022,796	60,391,235	59,732,067	59,135,298
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	118,033	0	118,033	112,573	109,196	108,347
	2 Agriculture	206,802	0	206,802	201,682	196,697	172,439
	3 Public Works	85,238	0	85,238	81,803	76,119	81,327
	4 Education	1,228,089	0	1,228,089	1,209,445	1,185,685	1,065,796
	5 Health Services	435,314	0	435,314	411,441	401,844	388,033
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	96,485	0	96,485	95,682	94,972	87,027
	2 Agriculture	142,804	0	142,804	142,507	142,309	123,253
	3 Public Works	152,263	0	152,263	151,000	148,986	150,944
	4 Education	1,674,526	0	1,674,526	1,658,848	1,653,960	1,457,163
	5 Health Services	210,519	0	210,519	210,084	206,026	177,372
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	48,445	0	48,445	46,892	46,476	39,243
	2 Agriculture	86,889	0	86,889	86,034	85,782	79,385
	3 Public Works	114,219	0	114,219	113,644	113,601	97,757
	4 Education	739,293	0	739,293	736,996	731,426	683,583
	5 Health Services	192,699	0	192,699	190,745	189,178	165,833
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	72,146	0	72,146	71,438	70,795	59,997
	2 Agriculture	306,691	0	306,691	306,201	305,739	314,491
	3 Public Works	133,141	0	133,141	131,297	129,528	103,860
	4 Education	1,635,831	0	1,635,831	1,580,869	1,570,037	1,346,430
	5 Health Services	743,569	0	743,569	727,307	724,405	626,709
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	86,593	0	86,593	84,255	83,785	73,091
	2 Public Works	137,311	0	137,311	135,185	134,394	103,991
	3 Education	519,333	0	519,333	513,209	512,763	447,481
	4 Health Services	222,418	0	222,418	222,311	222,194	199,289
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	41,341	0	41,341	41,193	40,653	35,737
	2 Public Works	80,967	0	80,967	80,955	80,623	70,247
	3 Education	258,768	0	258,768	248,035	247,115	192,344
	4 Health Services	95,307	0	95,307	95,172	94,709	88,479
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	77,929	0	77,929	74,027	70,979	63,132
	2 Agriculture	12,122	0	12,122	11,957	11,460	10,020
	3 Public Works	82,560	0	82,560	77,644	75,672	72,968
	4 Education	385,338	0	385,338	384,609	373,055	372,747
	5 Health Services	154,931	0	154,931	150,358	143,884	142,897
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	105,980	0	105,980	105,117	105,072	92,217
	2 Public Works	125,234	0	125,234	124,065	122,856	97,447
	3 Education	930,192	0	930,192	920,777	920,744	869,324
	4 Health Services	185,243	0	185,243	183,789	183,766	159,369
	SUB TOTAL	73,064,167	883,192	73,947,359	72,110,381	71,338,552	69,555,067

Agency No.	Description	Revised Allotment 2009	Outstanding Contingency Fund Advances 2009	Total Funds Available 2009	Drawing Rights (Allotment 2) 2009	Actual Expenditure 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F		73,064,167	883,192	73,947,359	72,110,381	71,338,552	69,555,067
<u>STATUTORY</u>							
01	Office of the President	18,009	0	18,009	18,009	18,009	16,466
03	Ministry of Finance	1,863,346	0	1,863,346	1,863,346	1,863,346	1,767,427
07	Parliament Office	308,912	0	308,912	308,912	307,875	289,292
09	Public and Police Service Commission	15,144	0	15,144	15,080	15,058	13,272
10	Teaching Service Commission	8,027	0	8,027	7,808	7,808	6,918
11	Elections Commission	41,671	0	41,671	41,099	40,808	38,399
51	Ministry of Home Affairs	21,087	0	21,087	21,034	21,033	11,627
55	Supreme Court of Judicature	237,107	0	237,107	227,603	223,601	237,107
56	Public Prosecutions	16,146	0	16,146	16,146	16,080	8,766
57	Office of the Ombudsman	8,998	0	8,998	0	0	0
58	Public Service Appellate Tribunal	10,434	0	10,434	0	0	0
90	Public Debt	7,885,365	0	7,885,365	7,696,294	7,461,787	9,650,594
		-----	-----	-----	-----	-----	-----
	SUB TOTAL	10,434,246	0	10,434,246	10,215,331	9,975,405	12,039,868
		-----	-----	-----	-----	-----	-----
<u>OTHER EXPENDITURE</u>							
	Treasury Bills					68,579,741	
	TOTAL PAYMENTS					149,893,698	
						=====	
	SURPLUS (DEFICIT)					26,494,998	
						=====	

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

RECEIPTS

Report Object Group	Description	Approved Estimates 2009	Actual Receipts Paid into Consolidated Fund 2009	Variance 2009	Actual Receipts Paid into Consolidated Fund 2008
<u>CAPITAL RECEIPTS</u>		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets	0	4,061	4,061	106,160
570	Miscellaneous Capital Revenue	1,643,874	1,637,109	-6,765	2,826,147
575	External Grants	16,080,100	7,780,591	-8,299,509	5,405,677
580	External Loans	22,736,565	11,489,451	-11,247,114	15,660,452
TOTAL RECEIPTS		40,460,539	20,911,212	-19,549,327	23,998,436

PAYMENTS

Agency No.	Description	Revised Allotment 2009	Outstanding Contingency Fund Advances 2009	Total Funds Available 2009	Drawing Rights (Allotment 2) 2009	Actual Expenditure 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	441,590	353,549	795,139	714,965	714,965	296,220
02	Office of the Prime Minister	5,593,985	0	5,593,985	2,604,150	2,604,150	6,664,605
03	Ministry of Finance	9,108,554	0	9,108,554	7,383,690	7,383,690	6,504,096
04	Ministry of Foreign Affairs	42,834	5,535	48,369	33,321	33,321	17,534
07	Parliament Office	69,000	0	69,000	40,204	40,204	8,399
08	Audit Office of Guyana	0	0	0	0	0	41,978
09	Public & Police Service Commissions	2,000	0	2,000	1,998	1,998	1,375
10	Teaching Service Commission	3,000	0	3,000	2,997	2,997	3,358
11	Elections Commission	27,606	0	27,606	21,197	21,197	15,491
13	Min.of Local Government & Regional Development	1,481,355	0	1,481,355	1,286,458	1,286,458	747,891
14	Public Service Ministry	7,880	0	7,880	7,327	7,327	13,079
15	Min.of Foreign Trade & International Cooperation	3,000	0	3,000	1,499	1,499	2,666
16	Ministry of Amerindian Affairs	330,429	0	330,429	255,893	255,893	139,436
21	Ministry of Agriculture	6,532,585	0	6,532,585	2,975,976	2,975,976	1,483,909
23	Ministry of Tourism, Commerce and Industry	1,050,500	0	1,050,500	280,194	280,194	135,211
31	Ministry of Public Works and Communications	11,041,069	207,500	11,248,569	10,187,319	10,187,319	8,444,878
41	Ministry of Education	3,163,641	0	3,163,641	2,544,799	2,543,687	2,099,838
44	Ministry of Culture, Youth and Sports	333,745	0	333,745	205,618	205,618	409,732
45	Ministry of Housing & Water	12,100,569	0	12,100,569	11,268,367	11,192,335	3,221,648
46	Georgetown Public Hospital Corporation	60,600	0	60,600	59,000	58,696	127,861
47	Ministry of Health	2,865,693	0	2,865,693	2,447,268	2,447,268	2,306,780
48	Min.of Labour, Human Services & Social Security	656,800	0	656,800	467,312	467,312	119,788
51	Ministry of Home Affairs	1,644,169	0	1,644,169	1,557,872	1,557,872	820,779
52	Ministry of Legal Affairs	541,816	0	541,816	268,549	268,549	72,985
53	Guyana Defence Force	584,000	0	584,000	540,978	540,978	926,195
55	Supreme Court	116,000	0	116,000	56,688	56,688	33,921
56	Public Prosecutions	5,500	0	5,500	5,499	5,499	3,374
58	Public Service Appellate Tribunal	3,500	0	3,500	0	0	0
C/F		57,811,420	566,584	58,378,004	45,219,138	45,141,690	34,663,027

Agency No.	Description	Revised Allotment 2009	Outstanding Contingency Fund Advances 2009	Total Funds Available 2009	Drawing Rights (Allotment 2) 2009	Actual Expenditure 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F		57,811,420	566,584	58,378,004	45,219,138	45,141,690	34,663,027
71	Region 1: Barima/Waini	153,958	0	153,958	153,929	153,929	149,107
72	Region 2: Pomeroon/Supenaam	268,375	0	268,375	268,168	268,168	247,532
73	Region 3: Essequibo Islands / West Demerara	217,670	0	217,670	215,233	215,233	199,841
74	Region 4: Demerara/Mahaica	150,600	0	150,600	148,605	148,605	139,334
75	Region 5: Mahaica/Berbice	207,332	0	207,332	207,122	207,122	168,125
76	Region 6: East Berbice/Corentyn	280,731	0	280,731	276,755	276,755	261,188
77	Region 7: Cuyuni/Mazaruni	104,069	0	104,069	104,037	104,037	96,735
78	Region 8: Potaro/Siparuni	113,880	0	113,880	113,849	113,849	100,728
79	Region 9: Upper Takatu/Upper Essequibo	204,528	0	204,528	200,211	200,210	186,601
80	Region 10: Upper Demerara / Upper Berbice	160,713	0	160,713	160,665	160,665	149,274
	TOTAL PAYMENTS	59,673,276	566,584	60,239,860	47,067,712	46,990,263	36,361,492
	SURPLUS (DEFICIT)					-26,079,051	-12,363,056

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
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 2009**

Agency No. Description	Approved Allotment (Allotment 1) 2009	Revised Allotment 2009	Total Funds Available 2009	Actual Expenditure 2009	Under Total Funds Available 2009	Actual Expenditure 2008
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01 Office of the President						
1 Head Office Administration	1,519,856	1,511,986	1,511,986	1,508,285	-3,701	1,471,389
2 Presidential Advisory	278,824	336,694	336,694	335,295	-1,399	256,468
3 Amerindian Development	0	0	0	0	0	0
4 Public Policy and Planning	4	4	4	0	-4	0
02 Office of the Prime Minister	135,684	135,684	135,684	127,177	-8,507	3,419,446
03 Ministry of Finance						
1 Ministry Administration	11,085,500	10,685,724	10,685,724	10,654,446	-31,278	11,463,070
2 Accountant General's Department	2,312,898	2,712,674	2,712,674	2,700,784	-11,890	2,061,643
04 Ministry of Foreign Affairs						
1 Ministry Administration	921,485	934,531	934,531	798,912	-135,619	716,511
2 Foreign Relations	1,553,518	1,540,472	1,540,472	1,495,794	-44,678	1,514,201
3 Foreign Trade and International	104,181	104,181	104,181	95,370	-8,811	88,941
07 Parliament Office	543,726	543,726	543,726	520,988	-22,738	466,513
09 Public Police Service Commission	37,774	37,774	37,774	37,083	-691	35,132
10 Teaching Service Commission	52,004	52,004	52,004	50,807	-1,197	45,248
11 Elections Commission						
1 Elections Commission	1,090,608	1,090,608	1,090,608	967,578	-123,030	2,243,502
2 Elections Administration	1,351,964	1,351,964	1,351,964	321,552	-1,030,412	0
13 Min. of Local Government & Regional Dev.						
1 Main Office	50,225	50,225	50,225	47,129	-3,096	44,472
2 Ministry Administration	32,407	32,407	32,407	31,833	-574	30,891
3 Regional Development	138,313	138,313	138,313	136,951	-1,362	125,807
14 Public Service Ministry						
1 Public Service Management	312,943	312,943	327,943	326,406	-1,537	245,799
16 Ministry of Amerindian Affairs	237,882	246,378	247,578	239,900	-7,678	215,781
21 Ministry of Agriculture						
1 Ministry Administration	1,168,177	1,155,677	1,345,677	1,314,222	-31,455	1,162,407
2 Crops and Livestock Support Service	942,277	1,404,777	1,404,777	1,387,107	-17,670	1,434,844
3 Fisheries Division	76,872	81,672	81,672	78,671	-3,001	55,052
4 Hydrometeorological Services	177,665	172,865	172,865	168,974	-3,891	120,966
23 Ministry of Tourism, Commerce and Ind.						
1 Main Office	373,875	373,738	373,738	371,041	-2,697	406,025
2 Ministry Administration	53,768	54,232	54,232	52,055	-2,177	40,313
3 Trade, Tourism, Industrial Development	44,588	44,261	44,261	41,468	-2,793	38,722
31 Ministry of Public Works & Communications						
1 Ministry Administration	213,756	213,756	413,756	401,902	-11,854	176,101
2 Public Works	574,263	573,910	573,910	565,194	-8,716	355,915
3 Communications and Transport	50,652	51,005	51,005	50,514	-491	39,850
C/F	----- 25,435,689 -----	----- 25,944,185 -----	----- 26,350,385 -----	----- 24,827,438 -----	----- -1,522,947 -----	----- 28,275,009 -----

Agency No.	Description	Approved Allotment (Allotment 1) 2009	Revised Allotment 2009	Total Funds Available 2009	Actual Expenditure 2009	Under Total Funds Available 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	25,435,689	25,944,185	26,350,385	24,827,438	-1,522,947	28,275,009
41	Ministry of Education						
	1 Main Office	385,407	385,407	385,407	380,910	-4,497	330,483
	2 National Education Policy	122,513	122,513	122,513	117,053	-5,460	87,770
	3 Ministry Administration	1,241,364	1,241,364	1,241,364	1,224,771	-16,593	509,050
	4 Training and Development	828,217	829,119	829,119	797,041	-32,078	524,882
	5 Education Delivery	4,047,611	4,046,709	4,046,709	3,978,915	-67,794	3,674,920
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	149,770	149,770	149,770	145,014	-4,756	140,157
	2 Culture	367,487	369,487	369,487	362,715	-6,772	515,914
	3 Youth	341,453	339,453	339,453	327,919	-11,534	300,106
	4 Sports	150,945	150,945	150,945	147,210	-3,735	127,510
45	Ministry of Housing and Water	431,997	431,997	431,997	431,848	-149	481,254
46	Georgetown Public Hospital Corporation	3,133,765	3,133,765	3,173,765	3,169,290	-4,475	2,682,111
47	Ministry of Health						
	1 Administration	574,173	604,597	604,597	596,543	-8,054	538,707
	2 Disease Control	426,292	424,892	424,892	417,138	-7,754	384,099
	3 Primary Health Care Services	356,227	356,227	356,227	352,368	-3,859	301,368
	4 Regional & Clinical Services	1,724,933	1,726,809	2,160,801	2,143,711	-17,090	1,321,705
	5 Health Science Education	301,470	300,570	300,570	291,978	-8,592	286,504
	6 Standards & Technical Services	208,578	208,578	208,578	201,667	-6,911	189,241
	7 Rehabilitation Services	161,978	161,978	161,978	154,310	-7,668	139,125
48	Min. of Labour, Human Service & Social Sec.						
	1 Ministry Administration	133,889	133,889	133,889	130,946	-2,943	118,840
	2 Social Services	4,591,290	4,591,290	4,591,290	4,257,986	-333,304	3,951,374
	3 Labour Administration	208,452	208,452	208,452	205,287	-3,165	172,282
51	Ministry of Home Affairs						
	1 Secretariat Service	174,309	174,309	174,309	169,173	-5,136	150,665
	2 Guyana Police Force	4,559,569	4,559,569	4,559,569	4,507,432	-52,137	4,492,423
	3 Guyana Prison Service	835,214	835,176	835,176	813,079	-22,097	831,149
	4 Police Complaint Authority	7,799	7,799	7,799	6,664	-1,135	3,294
	5 Guyana Fire Service	439,790	439,828	442,828	442,669	-159	378,506
	6 General Register Office	90,601	90,601	90,601	87,941	-2,660	72,482
52	Ministry of Legal Affairs						
	1 Main Office	12,070	12,070	12,070	9,964	-2,106	11,441
	2 Ministry Administration	41,806	41,806	41,806	33,881	-7,925	31,751
	3 Attorney General's Chambers	76,867	76,867	76,867	65,792	-11,075	58,216
	4 Office of the State Solicitor	12,361	12,361	12,361	8,594	-3,767	7,694
	5 Deeds Registry	54,437	54,437	54,437	48,952	-5,485	42,022
53	Guyana Defense Force	5,320,822	5,844,696	5,844,696	5,792,787	-51,909	5,288,829
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	309,577	321,471	321,471	309,377	-12,094	247,823
	2 Magistrates' Department	304,728	292,834	292,834	283,056	-9,778	235,469
56	Public Prosecutions	58,965	58,965	58,965	56,541	-2,424	52,526
57	Office of the Ombudsman	4,101	4,101	4,101	3,521	-580	3,062
58	Public Service Appellate Tribunal	6,806	6,806	6,806	6,363	-443	5,540
71	Region 1 - Barima/Waini						
	1 Regional Administration	72,820	72,820	72,820	71,675	-1,145	67,141
	2 Public Works	152,509	151,575	151,575	150,673	-902	152,342
	3 Education	518,614	519,548	519,548	513,249	-6,299	464,462
	4 Health Services	181,207	181,207	181,207	178,966	-2,241	170,592
	C/F	58,558,472	59,620,842	60,504,034	58,222,407	-2,281,627	57,819,840

Agency No.	Description	Approved Allotment (Allotment 1) 2009	Revised Allotment 2009	Total Funds Available 2009	Actual Expenditure 2009	Under Total Funds Available 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	58,558,472	59,620,842	60,504,034	58,222,407	-2,281,627	57,819,840
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	93,105	97,773	97,773	95,302	-2,471	78,365
	2 Agriculture	165,488	168,791	168,791	166,607	-2,184	156,890
	3 Public Works	87,095	85,495	85,495	84,639	-856	74,658
	4 Education	844,730	844,730	844,730	844,446	-284	727,284
	5 Health Services	328,344	321,973	321,973	318,666	-3,307	278,261
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	118,033	118,033	118,033	109,196	-8,837	108,347
	2 Agriculture	206,802	206,802	206,802	196,697	-10,105	172,439
	3 Public Works	78,924	85,238	85,238	76,119	-9,119	81,327
	4 Education	1,234,403	1,228,089	1,228,089	1,185,685	-42,404	1,065,796
	5 Health Services	435,314	435,314	435,314	401,844	-33,470	388,033
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	96,485	96,485	96,485	94,972	-1,513	87,027
	2 Agriculture	142,804	142,804	142,804	142,309	-495	123,253
	3 Public Works	152,263	152,263	152,263	148,986	-3,277	150,944
	4 Education	1,674,526	1,674,526	1,674,526	1,653,960	-20,566	1,457,163
	5 Health Services	210,519	210,519	210,519	206,026	-4,493	177,372
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	46,295	48,445	48,445	46,477	-1,968	39,243
	2 Agriculture	86,889	86,889	86,889	85,782	-1,107	79,385
	3 Public Works	112,919	114,219	114,219	113,601	-618	97,757
	4 Education	744,166	739,293	739,293	731,426	-7,867	683,583
	5 Health Services	191,276	192,699	192,699	189,178	-3,521	165,833
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	72,146	72,146	72,146	70,795	-1,351	59,997
	2 Agriculture	304,718	306,691	306,691	305,739	-952	314,491
	3 Public Works	130,001	133,141	133,141	129,528	-3,613	103,860
	4 Education	1,650,565	1,635,831	1,635,831	1,570,037	-65,794	1,346,430
	5 Health Services	733,948	743,569	743,569	724,405	-19,164	626,709
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	91,963	86,593	86,593	83,785	-2,808	73,091
	2 Public Works	134,811	137,311	137,311	134,394	-2,917	103,991
	3 Education	515,345	519,333	519,333	512,763	-6,570	447,481
	4 Health Services	223,536	222,418	222,418	222,194	-224	199,289
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	40,753	41,341	41,341	40,653	-688	35,737
	2 Public Works	80,855	80,967	80,967	80,623	-344	70,247
	3 Education	238,868	258,768	258,768	247,115	-11,653	192,344
	4 Health Services	95,307	95,307	95,307	94,709	-598	88,479
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	77,929	77,929	77,929	70,979	-6,950	63,132
	2 Agriculture	12,122	12,122	12,122	11,460	-662	10,020
	3 Public Works	82,560	82,560	82,560	75,672	-6,888	72,968
	4 Education	385,338	385,338	385,338	373,055	-12,283	372,747
	5 Health Services	154,931	154,931	154,931	143,884	-11,047	142,897
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	105,264	105,980	105,980	105,072	-908	92,217
	2 Public Works	125,950	125,234	125,234	122,856	-2,378	97,447
	3 Education	930,192	930,192	930,192	920,744	-9,448	869,324
	4 Health Services	185,243	185,243	185,243	183,766	-1,477	159,369
	SUB TOTAL	71,981,197	73,064,167	73,947,359	71,338,553	-2,608,806	69,555,067
	B/F	71,981,197	73,064,167	73,947,359	71,338,553	-2,608,806	69,555,067

Agency No. Description	Approved Allotment (Allotment 1) 2009	Revised Allotment 2009	Total Funds Available 2009	Actual Expenditure 2009	Under Total Funds Available 2009	Actual Expenditure 2008
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>STATUTORY</u>						
01 Office of the President	17,165	18,009	18,009	18,009	0	16,466
03 Ministry of Finance	1,863,346	1,863,346	1,863,346	1,863,346	0	1,767,427
07 Parliament Office	289,001	308,912	308,912	307,875	-1,037	289,292
09 Public and Police Service Commission	14,481	15,144	15,144	15,058	-86	13,272
10 Teaching Service Commission	7,487	8,027	8,027	7,808	-219	6,918
11 Elections Commission	40,660	41,671	41,671	40,808	-863	38,399
51 Ministry of Home Affairs	11,627	21,087	21,087	21,033	-54	11,627
55 Supreme Court of Judicature	237,107	237,107	237,107	223,601	-13,506	237,107
56 Public Prosecutions	13,098	16,146	16,146	16,080	-66	8,766
57 Office of the Ombudsman	8,998	8,998	8,998	0	-8,998	0
58 Public Service Appellate Tribunal	10,434	10,434	10,434	0	-10,434	0
90 Public Debt	7,885,365	7,885,365	7,885,365	7,461,787	-423,578	9,650,594
	-----	-----	-----	-----	-----	-----
SUB TOTAL	10,398,769	10,434,246	10,434,246	9,975,405	-458,841	12,039,868
	-----	-----	-----	-----	-----	-----
TOTAL PAYMENTS	82,379,966	83,498,413	84,381,605	81,313,958	-3,067,647	81,594,935
	=====	=====	=====	=====	=====	=====

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
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 2009**

Agency No.	Description	Approved Allotment (Allotment 1) 2009	Revised Allotment 2009	Total Funds Available 2009	Actual Expenditure 2009	Under Total Funds Available 2009	Actual Expenditure 2008
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	435,990	441,590	795,139	714,965	-80,174	296,220
02	Office of the Prime Minister	4,593,985	5,593,985	5,593,985	2,604,150	-2,989,835	6,664,605
03	Ministry of Finance	6,996,430	9,108,554	9,108,554	7,383,690	-1,724,864	6,504,096
04	Ministry of Foreign Affairs	38,800	42,834	48,369	33,321	-15,048	17,534
07	Parliament Office	69,000	69,000	69,000	40,204	-28,796	8,399
08	Audit Office of Guyana	0	0	0	0	0	41,978
09	Public & Police Service Commissions	2,000	2,000	2,000	1,998	-2	1,375
10	Teaching Service Commission	3,000	3,000	3,000	2,997	-3	3,358
11	Elections Commission	20,000	27,606	27,606	21,197	-6,409	15,491
13	Min.of Local Government & Regional Dev.	1,384,400	1,481,355	1,481,355	1,286,458	-194,897	747,891
14	Public Service Ministry	7,880	7,880	7,880	7,327	-553	13,079
15	Min.of Foreign Trade & International Coop.	3,000	3,000	3,000	1,499	-1,501	2,666
16	Ministry of Amerindian Affairs	250,553	330,429	330,429	255,893	-74,536	139,436
21	Ministry of Agriculture	6,407,585	6,532,585	6,532,585	2,975,976	-3,556,609	1,483,909
23	Ministry of Tourism, Commerce and Industry	1,050,500	1,050,500	1,050,500	280,194	-770,306	135,211
31	Ministry of Public Works and Communications	8,636,121	11,041,069	11,248,570	10,187,319	-1,061,251	8,444,878
41	Ministry of Education	2,324,235	3,163,641	3,163,641	2,543,687	-619,954	2,099,838
44	Ministry of Culture, Youth and Sports	333,745	333,745	333,745	205,618	-128,127	409,732
45	Ministry of Housing & Water	5,854,635	12,100,569	12,100,569	11,192,335	-908,234	3,221,648
46	Georgetown Public Hospital Corporation	60,600	60,600	60,600	58,696	-1,904	127,861
47	Ministry of Health	2,644,065	2,865,693	2,865,693	2,447,268	-418,425	2,306,780
48	Min.of Labour, Human Services & Social Sec.	656,800	656,800	656,800	467,312	-189,488	119,788
51	Ministry of Home Affairs	1,644,169	1,644,169	1,644,169	1,557,872	-86,297	820,779
52	Ministry of Legal Affairs	541,816	541,816	541,816	268,549	-273,267	72,985
53	Guyana Defence Force	562,000	584,000	584,000	540,978	-43,022	926,195
55	Supreme Court	116,000	116,000	116,000	56,688	-59,312	33,921
56	Public Prosecutions	5,500	5,500	5,500	5,499	-1	3,374
58	Public Service Appellate Tribunal	3,500	3,500	3,500	0	-3,500	0
71	Region 1: Barima/Waini	153,958	153,958	153,958	153,929	-29	149,107
72	Region 2: Pomerook/Supenaam	268,375	268,375	268,375	268,168	-207	247,532
73	Region 3: Essequibo Islands / West Demerara	217,670	217,670	217,670	215,233	-2,437	199,841
74	Region 4: Demerara/Mahaica	150,600	150,600	150,600	148,605	-1,995	139,334
75	Region 5: Mahaica/Berbice	207,332	207,332	207,332	207,122	-210	168,125
76	Region 6: East Berbice/Corentyn	280,731	280,731	280,731	276,755	-3,976	261,188
77	Region 7: Cuyuni/Mazaruni	104,069	104,069	104,069	104,037	-32	96,735
78	Region 8: Potaro/Siparuni	108,280	113,880	113,880	113,849	-31	100,728
79	Region 9: Upper Takatu/Upper Essequibo	204,528	204,528	204,528	200,210	-4,318	186,601
80	Region 10: Upper Demerara / Upper Berbice	160,713	160,713	160,713	160,665	-48	149,274
TOTAL PAYMENTS		46,502,565	59,673,276	60,239,861	46,990,263	-13,249,598	36,361,492

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
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 2009**

Agency No.	Description	Wages and Salaries	Employment Overhead Expenses	Total Expenditure	Total Expenditure
		2009	2009	2009	2008
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	14,909	3,100	18,009	16,466
07	Parliament Office	221,659	86,216	307,875	289,292
09	Public and Police Service Commission	11,749	3,309	15,058	13,272
10	Teaching Service Commission	7,432	376	7,808	6,918
11	Elections Commission	27,146	13,662	40,808	38,399
51	Ministry of Home Affairs	14,856	6,177	21,033	11,628
55	Supreme Court of Judicature	161,186	62,415	223,601	237,107
56	Public Prosecutions	13,406	2,674	16,080	8,766
	Sub-total	472,343	177,929	650,272	621,848
03	Ministry of Finance				
	Pension and Gratuities	1,828,746	0	1,828,746	1,735,126
	Payments to Dependent's Pension Fund	34,600	0	34,600	32,300
	Sub-total	1,863,346	0	1,863,346	1,767,426
90	Public Debt				
	Internal Principal	1,010,092	0	1,010,092	3,077,951
	Internal Interest	3,306,401	0	3,306,401	2,975,455
	External Principal	1,543,326	0	1,543,326	1,950,933
	External Interest	1,601,969	0	1,601,969	1,646,255
	Sub-total	7,461,788	0	7,461,788	9,650,594
	GRAND TOTAL			9,975,406	12,039,868

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

<u>R E C E I P T S (Replenishment)</u>	Amount <u>2009</u>
	\$'000
Replenishment by Financial Paper No. 5/2008	1,573,421
Replenishment by Financial Paper No. 1/2009	247,406
Replenishment by Financial Paper No. 3/2009	2,240,280

TOTAL RECEIPTS	1,820,827
	=====

P A Y M E N T S (Drawing Rights)

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
1	16.07.09	Ministry of Amerindians Affairs	79,876
2	16.07.09	Ministry of Amerindians Affairs	8,496
3	30.06.09	Ministry of Foreign Affairs	4,034
5	10.07.09	Ministry of Education	10,000
6	22.05.09	Guyana Defence Force	45,000
7	09.07.09	Guyana Defence Force	25,000
8	09.07.09	Guyana Defence Force	45,000
9	24.07.09	Ministry of Health	30,000
10	20.08.09	Office of the President	5,600
11	24.08.09	Office of the President	50,000
12	10.09.09	Ministry of Agriculture	50,000
13	23.09.09	Ministry of Education	10,000
15	29.07.09	Region 8	20,600
16	14.10.09	Region 8	5,600
17	12.10.09	GECOM	7,606
18	16.10.09	Guyana Defence Force	22,000
19	06.10.09	Guyana Defence Force	14,874
20	19.10.09	Guyana Defence Force	90,000
21	20.11.09	Ministry of Agriculture	400,000
22	12.10.09	Guyana Defence Force	135,000
23	19.10.09	Guyana Defence Force	169,000
24	26.11.09	Ministry of Public Works & Communication	1,260,000
25	12.11.09	Public Service Ministry	15,000
26	18.11.09	Ministry of Home Affairs	3,000
27	22.12.09	Ministry of Public Works & Communication	23,000
28	17.12.09	Ministry of Amerindians Affairs	1,200
29	03.12.09	Ministry of Foreign Affairs	5,535
30	23.11.09	Ministry of Agriculture	190,000
31	23.11.09	Ministry of Health	433,992
32	30.12.09	Georgetown Public Hospital Corporation	40,000
33	30.12.09	Office of the President	353,549
34	31.12.09	Ministry of Public Works & Communication	184,500
35	31.12.09	Ministry of Public Works & Communication	200,000

		TOTAL PAYMENTS	3,937,462
			=====

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		SUMMARY	
			<u>2009</u>
			<u>\$'000</u>
		Uncleared Advances for 2008	1,573,421
		Add: Payments (Drawing Rights) authorised in 2009	3,937,463
		Less: Replenishments in 2009	-4,061,107

		Balance outstanding at 31 December 2009	1,449,777
			=====

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2009**

	2009	2009	2008	2008
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
<u>CURRENT ASSETS</u>				
New Consolidated Fund Account (407)	-21,534,845		-11,601,703	
Old Consolidated Fund Account (400)	<u>-46,823,322</u>	-68,358,167	<u>-46,865,987</u>	-58,467,690
LIS 11 Bank Account		67,078	0	0
2000 Series	2	44,903,385		35,030,639
Deposit Fund		55,444		55,444
General Account		22,735		34,336
Non-Sub Accounting Ministries/Departments		56,755		534,454
Other Ministries/Departments		12,957,704		10,980,123
Monetary Sterilisation Account	3	69,955,713		56,609,705
Redemption of T-Bills Account		-18,832,825		-18,382,971
Total Current Assets		<u>40,827,822</u>		<u>26,394,040</u>
<u>CURRENT LIABILITIES</u>				
Treasury Bills				
90 Days & K Series		1,617,789	2,615,173	
180 & 360 Days	3	<u>70,700,588</u>	<u>72,318,377</u>	59,864,403
<u>Other Liabilities</u>				
Dependents' Pension Fund		427,091	415,162	
Sugar Industry Welfare Committee		50,691	50,691	
Sugar Industry Welfare Labour Fund		1,216,847	1,232,917	
Sugar Industry Rehabilitation Fund		68,873	68,407	
Sugar Industry Price Stabilization Fund		86,665	86,569	
Miscellaneous		<u>2,145,149</u>	<u>3,995,316</u>	3,217,970
Total Current Liabilities		<u>76,313,693</u>		<u>63,082,373</u>
NET CURRENT LIABILITIES		<u>35,485,871</u>		<u>36,688,333</u>

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
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 recognized 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. The statement of Receipts and Disbursements (Capital) of the Ministry of Finance includes amounts for debt relief and budget support that were not paid into the Consolidated Fund Bank account as at 31 December 2009 but received in the respective 2000 Series Bank Accounts (refer to note 2).

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\$)

1.9 Authorization Date

The financial statements were authorized for issue on 30 April 2010 by Dr. Ashni Singh, Minister of Finance.

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	31.12.2009	31.12.2008	Net Change
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	254,525,183	254,523,032	2,151
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 Phase 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
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
201240	Special deposit- Accountant General	600	0	600
201280	Guyana/USA Economy Support Grant	199,913	199,913	0
201300	030 Stale Dated Cheques	7,257,850	7,262,650	(4,800)
201360	Poverty Reduction Support	2,616,862,248	2,616,862,248	0
TOTAL INACTIVE TO BE TRANSFERRED TO 407		5,145,581,249	5,145,583,298	(2,049)
Old Accounts				
200880	Accountant General	2,204,153,518	2,196,577,396	7,576,122
200970	HIA	3,100,696	3,100,696	0
200980	IDB - Technical Coop Small Projects Swiss Fund	499,540	2,551,886	(2,052,346)
201130	Ministry of Finance-Financial Sector Reform Prog.	172,952,751	172,952,751	0
201250	HIPIC Relief - CMCF	0	256,970,618	(256,970,618)
201270	Counterpart Fund-Structural Adj. Support Program Int. Account	28,468,792	26,525,159	1,943,633
201340	CARICOM Headquarters Building Project	15,340,845	15,340,845	0

Bank Acc't #	Description	31.12.2009	31.12.2008	Net Change
New Accounts for 2004				
201380	GOG/IDB Fiscal & Financial Manage. Program.	1,601,236,251	1,601,236,251	0
201390	Budgetary Support	21,893,224,572	14,523,384,903	7,369,839,669
New Accounts for 2005				
201400	GOG/IBRD Global Fund-National Initiative to Accelerate Access	187,613,032	706,641,229	(519,028,197)
201410	GOG/IBRD Global Fund-National Initiative	146,873	3,451,505	(3,304,632)
201420	GOG/IBRD Global Fund for Tuberculosis	24,494,542	3,680,128	20,814,414
New Accounts for 2006				
201430	OPEC Fund International Development	872,592,812	1,037,335,511	(164,742,699)
201440	Multilateral Debt Relief	5,706,259,188	6,384,871,704	(678,612,516)
201450	Japanese Non-Project Grant Aid	676,568,576	705,174,249	(28,605,673)
201460	Environmental Protection Agency	7,884,809	8,081,721	(196,912)
New Accounts for 2007				
201290	Sun Work Around Account	0	12,620,211	(12,620,211)
201480	Official Competitiveness 1750 (Note 1.6)	1,604,315,000	599,025,000	1,005,290,000
New Accounts for 2008				
201470	Guyana /Venezuela Homeless Shelter	203,250,000	203,250,000	0
201490	Official Power Sector 1938	407,500,000	407,500,000	0
201500	Japanese Non Project Grant Air Year 21	538,192,324	8,654,272	529,538,052
201510	Official READ M of A Lo# 742 Gr# 8015	74,186,555	0	74,186,555
201520	Official Global Fund/MOH Mal/Reg 9	82,428,127	0	82,428,127
201530	Official Financial Sector Reform (Note 1.6)	2,037,500,000	1,018,750,000	1,018,750,000
New Accounts for 2009				
201560	Official NAO Task Force	1,463,714	0	1,463,714
201570	Official Mola JAP Policy Comp (Note 1.6)	1,414,431,250	0	1,414,431,250
TOTAL ACTIVE ACCOUNTS		39,757,803,767	29,885,055,824	9,872,747,943
GRAND TOTAL (ACTIVE & INACTIVE)		44,903,385,016	35,030,639,122	9,872,745,894

Note 3: Monetary Sterilization Account

The Monetary Sterilization account deficit of \$744.875M is the difference between the outstanding liability (\$70,700,588) and cash held for purpose of retiring the liability (\$69,955,713). The difference of \$744.875M relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$215.185M 2009, \$141.478M for the year 2006 and the remainder of \$388.212M represents a cumulative balance from years 2003 and prior.

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2009**

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
UNFUNDED	167,816,159	53,766,128	221,582,287
FUNDED	0	4,696,806	4,696,806
SUB TOTAL	----- 167,816,159	----- 58,462,934	----- 226,279,093
SHORT-TERM Treasury Bills (90 days & K Series)	0	1,629,750	1,629,750
MEDIUM-TERM Treasury Bills(182 &365 days)	0	73,669,400	73,669,400
GRAND TOTAL	----- 167,816,159 =====	----- 133,762,084 =====	----- 301,578,243 =====

HON DR A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
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 01.01.09 4	AMOUNT DIS- BURSED IN 2009 5	DEBT SERVICE COST DUE & PAYABLE IN 2009		DEBT SERVICE COST PAID IN 2009				AMOUNT UNPAID AS AT 31.12.09 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.09 11	TERMS AND CONDITIONS OF LOAN	
					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							a	b	a	b				
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
Secondary Schools Reform Credit No. 2879 - GUA	SDR	2,081	1,978	-	42	20	42	20	-	-	62	1,936	615,312	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October 2006 and ending 1 April, 2016.
Water Supply and Technical Assistance Credit No. 2559-0 GUA	SDR	2,606	1,882	-	42	22	42	22	-	-	64	1,840	584,801	Repayments commence on 1/6/2004 in 60 semi-annual install. and ends 1/12/2033. Into, rate each install. and including int. payable on 1/12/2013 shall be 1% of principal and 2% on bal. outstanding.
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	2,419	-	-	27	-	27	-	-	27	2,419	768,822	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042
Caribbean Development Bank (CDB)														
Finance Guyana's Economic Recovery Programme Loan No. 7/SFR-GU	USD	42,000	30,100	-	1,050	445	1,050	445	-	-	1,495	29,050	5,959,766	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 20% starting from 1990-09-06
Sea Defense West Coast Berbice Loan No. 08/SFR-GU	USD XEU	7,400 3,036	6,202 -	- -	181 -	92 -	181 -	92 -	- -	- -	273 -	6,021 -	1,235,241 -	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.
Second Road Project 10/SFR-GU	USD	11,000	10,167	-	267	151	267	151	-	-	418	9,900	2,031,039	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	8,215	-	220	122	220	122	-	-	342	7,995	1,640,218	120 equal quarterly payments commencing 31st March 2007, ending 31 st December 2036
Poor Rural Co. Support Service Loan No. 13/SFR -GY	USD	5,100	5,100	-	-	77	-	77	-	-	77	5,100	1,046,293	80 equal quarterly payments commencing 31st January 2011, ending 31 st October 2030
CDB Debt Service to EEC Wisco 6-SFR / R	XEU	600	300	-	20	3	20	3	-	-	23	280	82,742	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	277	-	74	5	74	5	-	-	79	203	41,647	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	52	-	13	1	13	1	-	-	14	39	8,001	This loan shall be repaid 36 equal installments
Drainage and Irrigation Project 9 SFR - GU	USD	5,050	5,026	-	-	75	-	75	-	-	75	5,026	1,031,111	Repayment shall commence September 2012 and ending 30 th June 2042
Third Road Project (Hard Portion) 2 / OR (Equity R)	USD	9,102	7,760	52	342	219	342	219	-	-	561	7,470	1,532,511	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 (Hard Portion) 2 / OR (SFR Portion)	USD	10,000	10,000	-	-	150	-	150	-	-	150	10,000	2,051,555	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.
C/F													18,629,059	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.09 4	AMOUNT DIS- BURSED IN 2009 5	DEBT SERVICE COST		DEBT SERVICE COST PAID IN 2009						AMOUNT UNPAID AS AT 31.12.09 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.09 11	TERMS AND CONDITIONS OF LOAN
					DUE & PAYABLE IN 2009		PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8				
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST					
					a	b	a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
Skeldon Sugar Modernisation Project 3/SFR-GUY	USD XEU	13,978	8,865 44	863 -	- 44	133 -	- 44	- -	- -	133 -	133 44	9,728 -	1,995,752 -	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.	
Skeldon Sugar Modernisation Project 3/OCR-GUY	USD	14,240	9,821	1,012	307	445	307	31	-	414	752	10,526	2,159,466	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	-	55	66	55	66	-	-	121	4,345	891,401	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	-	55	178	55	178	-	-	233	4,345	891,401	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	499	-	87	9	87	9	-	-	96	412	84,524	Repayment shall be in 32 equal or approx. equal consecutive installments commencing the first due date after the expiry of 2 years following the date of disbursement.	
Reconstruction of Sea Defence (2nd Loan) 4/SFR-GUY - SFR- Portion	USD	3,558	3,163	86	-	62	-	62	-	-	62	3,249	666,550	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	3,597	87	-	148	-	148	-	-	148	3,684	755,793	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	3,443	137	-	195	-	97	-	98	195	3,580	734,457	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2015 & ends 1st Oct 2034	
Community Services Enhancement Project - 5/SFR-SFR-GUY	USD	10,000	8,796	645	-	194	-	31	-	163	194	9,441	1,936,873	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2015 & ends 1st Oct 2034	
Natural Disaster Management 17/SFR-GUY	USD	500	493	-	22	7	22	7	-	-	29	471	96,628	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.	
C/F													28,841,903		

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					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8				
							PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9					
					a	b	a	b	a	b					
B/F INTER-AMERICAN DEVELOPMENT BANK (IDB)		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	419	-	42	8	42	8	-	-	50	377	77,344	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.	
Food Crop Production Marketing Programme - Loan No. 583/SF - GY	USD	1,600	613	-	53	12	53	12	-	-	65	560	114,887	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 .	
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD JPK	41,000	9,959 48,346	2,191 478	375 1,647	221 963	375 1,647	129 484	- -	93 479	597 2,610	11,774 47,177	2,415,501 104,668	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	5,715 810 2,110 381	- - - -	111 68 40 6	86 12 32 6	111 68 40 6	86 12 32 6	- - - -	- - - -	197 80 72 12	5,604 742 2,070 375	1,149,691 145,129 81,123 110,815	Loan to be repaid in 60 equal semi-annual installments.	
Transportation - Loan No. 1042- 1 /SF-GY	USD XEU	20,200	- 9,949	- -	- -	- 99	- -	- 99	- -	- -	- 99	- 9,949	- 2,939,989	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	1,855	-	-	19	-	19	-	-	19	1,855	380,563	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 XEU	27,000	6,626 88 2,562	- - -	- - -	66 1 26	- - -	66 1 26	- - -	- - -	66 1 26	6,626 88 2,562	1,359,360 26,005 757,086	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14 .	
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD XEU	27,000	7,882 123	3,440 1	- -	110 1	- -	21 -	- -	88 1	109 1	11,323 124	2,322,975 36,643	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	383	-	-	4	-	4	-	-	4	383	78,575	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 Prog Simap111- Loan No.1085	USD	20,000	13,561	-	-	135	-	135	-	-	135	13,561	2,782,113	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	6,524 1,593 4,194	- - -	- - -	65 13 42	- - -	65 13 42	- - -	- - -	65 13 42	6,524 1,593 4,194	1,338,434 470,741 820,309	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.	
C/F													46,353,853		

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					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8				
							PRINCIPAL 7	INTEREST 8	PRINCIPAL a	INTEREST b					
					a	b	a	b	a	b					
B/F		000	000	000	000	000	000	000	000	000	000	000	000	46,353,853	
Unservd Areas Electrification Prog Loan No.1103	USD XEU	34,400	6,439 1,992	4,698 20	- -	116 20	- -	52 -	- -	64 20	116 20	11,137 2,012	2,284,816 594,558	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 Education Access Management Support Loan No. 1107	USD CAD JPK	33,500	15,264 5,173 94,565	4,555 47 869	- - -	177 52 947	- - -	70 4 79	- - -	107 48 868	177 52 947	19,819 5,220 95,434	4,065,976 1,020,985 211,732	This loan shall be completely by 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25.	
Basic Nutrition Programme Loan No. 1120 SF-GY	USD	5,000	4,207	155	-	44	-	44	-	-	44	4,362	894,888	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.	
Social Statistics and Policy Analysis Program Loan No.1516/SF-GY	USD	3,450	2,361	405	-	28	-	28	-	-	28	2,766	567,460	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	12,871	5,949	-	186	-	186	-	-	186	18,820	3,861,026	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.	
Fiscal & Financial Management Prog Loan No. 1550/SF-GY	USD	15,000	5,114	-	-	51	-	51	-	-	51	5,114	1,049,165	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 Prog Loan No. 1551/SF-GY	USD CAD CAD GBP	13,000	8,444 2,645 109 389	671 66	- -	87 27	- -	87 27	- -	- -	87 27	9,115 2,711 109 389	1,869,992 530,247 21,319 129,285	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.	
New Amsterdam Road Project Loan No.1554/SF-GY	USD XEU	37,300	25,730 838	8,580 4	- -	327 8	- -	244 4	- -	83 3	327 7	34,310 843	7,038,884 249,112	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.	
Agriculture Support Services Prog Loan No. 1558/SF-GY	USD	22,500	1,651	3,644	-	95	-	95	-	-	95	5,295	1,086,298	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.	
Public Management Modernisation Program Loan No.1604/SF-GY	USD	5,000	2,186	831	-	28	-	28	-	-	28	3,017	618,954	The loan shall be repaid semiannual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.	
Georgetown Solid Waste Mng. Prog. Loan No. 1730/SF- GY	USD	18,070	1,612	3,557	-	99	-	99	-	-	99	5,169	1,060,449	The borrower shall repay this loan in Sixty installments commencing on the 22nd of August 2017 ending 22nd Feb.2047 and int .at 1% pre annum on 22nd Aug. 2007.	
Georgetown Solid Waste Mng. Prog. Loan No. 1731/SF- GY	USD	2,500	-	-	-	6	-	6	-	-	6	-	-	The Borrower shall pay the loan in Advance within a 30 day period from the date of each disbursement and interest semi annually at 1 % until 22nd Feb 2017.	
Prog. For Modernisation of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	90	6,985	-	75	-	75	-	-	75	7,075	1,451,475	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057.	
C/F														74,960,475	

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					PRINCIPAL 6 a	INTEREST 7 b	PAYMENT 7		DEBT RELIEF 8		TOTAL PAYMENT & DEBT RELIEF 9=7+8				
							PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
Prog. For Modernisation of Justice Admin. Loan No. 1746/SF- GY	USD	10,232	629	1,239	-	54	-	54	-	-	54	1,868	383,230	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057.	
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	2,999	4,984	-	105	-	105	-	-	105	7,983	1,637,756	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057. and int at 1% per annum until the 10th anniversary and 2% thereafter.	
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	1,336	937	-	51	-	51	-	-	51	2,273	466,318	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057. and int at 1% per annum until the 10th anniversary and 2% thereafter.	
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	1,272	3,063	-	108	-	108	-	-	108	4,335	889,349	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 31 July. 2017 and last installment 31 Jan 2047. and int at 1% per annum until the 31st Jan 2017 and 2% thereafter.	
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	1,031	2,788	-	116	-	116	-	-	116	3,819	783,489	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 11Jan. 2018 and last installment 11 July 2047. and int at 1% per annum until the 11st Jan 2017 and 2% thereafter.	
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	20,900	-	672	-	35	-	35	-	-	35	672	137,864	This loan shall be repaid by consecutive and equal installment the 1st installment due 6 yrs from the date of this contract and the last 30 yrs. from the said date.	
Power Sector Support Programme Loan No 1938/ BL - GY	USD	12,000	1,000	-	-	69	-	69	-	-	69	1,000	205,155	This loan shall be repaid by consecutive and equal installment the 1st installment due 6 yrs from the date of this contract and the last 30 yrs from the said date.	
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	-	-	-	6	-	6	-	-	6	-	-	This loan shall be repaid by consecutive and equal installment the 1st installment due 6 yrs from the date of this contract and the last 30 yrs from the said date	
Financial Sector Reform Prog. Loan No. 2091/ BL - GY Adjustable	USD	2,500	2,500	-	-	124	-	124	-	-	124	2,500	512,889	This loan shall be repaid by consecutive and equal installment the 1st installment due 6 yrs from the date of this contract and the last 40 yrs from the said date.	
Urban Development of Housing Programme Loan No. 2102/BL-GY	USD	27,900	-	509	-	-	-	-	-	-	-	509	104,424	The borrower shall repaid this loan in 60 semi-annually equal and consecutive installments. First installment due in 2015 and last in 2039.	
Capital Market Programme Loan No. 2235/BL-GY	USD	5,000	-	2,500	-	-	-	-	-	-	-	2,500	512,889	The loan shall be repaid by 60 consecutive and equal installments. The first installment due 6 years from the date of this contract and the last 30 years from the said date. First installment due in 2015 and last in 2039.	
United States Agency for Int.Dev															
PI 480 for 1999	USD	7,000	1,011	-	48	25	48	25	-	-	73	963	197,565	Principal repayment commence 2004-12-30 and ending 2030-12-30.	
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	8,630	392	378	89	378	89	-	-	467	8,644	2,554,353	Principal repayment in 60 semi-annual installment on 1 March & 1 Sept. ending 1 March 2030.	
Rose Hall Water Supply Project 7.1035 C/F	XEU	9,200	4,407	-	629	88	629	88	-	-	717	3,778	1,116,421 84,462,179	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.	

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					PRINCIPAL 6 a	INTEREST 7 b	PAYMENT 7		DEBT RELIEF 8		TOTAL PAYMENT & DEBT RELIEF 9=7+8			
							PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b				
B/F INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
CAD/Guyana (Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	5,558	650	243	68	243	68	-	-	311	5,965	1,895,834	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	15,188	13,366	-	608	132	-	-	608	132	740	12,758	2,617,373	Principal repayment shall be made semi-annually commencing 2001/02/16.
OPEC Fund for International Development 1058 H	USD	7,500	7,500	-	-	75	-	-	-	75	75	7,500	1,538,666	Repayment of 40 equal and consecutive semi-annual installments. Commencing 2011-01-15 and ending 2030-07-15.
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,980	51,270	-	2,237	1,644	2,237	1,644	-	-	3,881	49,033	10,059,388	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/11/2002 and ending 23-05-2019.
Transfer of GUYMINE'S Liabilities to Government Bonds	USD GBP	2,685 21	2,685 21	- -	- -	- -	- -	- -	- -	- -	- -	2,685 6,979	550,842 21	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5% .
Financing Project (READ) IFAD 742 - GY	SDR	1,850	-	222	-	1	-	1	-	-	1	222	70,557	Repayment of this loan shall be made semi-annually on 15/06 and 15/12 beginning 2018 and ending June 2047.
Non- Paris Club Creditors														
Yugoslavia Credit Agreement	USD	1,175	1,152	-	-	23	-	-	-	-	-	1,175	241,058	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	24,988	-	-	485	-	-	-	-	-	25,473	1,409,503	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	12,169	-	-	340	-	-	-	-	-	12,509	2,566,290	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	10,180	61,702	-	-	225	-	-	-	-	-	61,927	12,704,663	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	15,000	38,244	-	-	387	-	-	-	-	-	38,631	7,925,361	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	270	-	5	15	-	-	5	15	20	265	54,366	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
Bulgaria	USD	1,378	2,400	-	2,400	192	-	-	-	-	-	2,592	531,763	Barter Agreement for exchange of goods which ended in 1987.
Italy Procurement of Equipment for the rehab. maint. and construct. of drainage and irrigation facilities in Mahaica.	XEU	3,305	3,129	15	-	31	-	31	-	-	31	3,144	929,071	Interest starts accruing on the 23/04/20004. Principal repayment starts on 23rd April, 2015. Final due date 23 April 2032.
Export Import Bank of China														
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	CNY	270,000	205,166	15,792	-	4,267	-	4,267	-	-	4,267	220,958	6,578,251	Maturity period will be 240 months. Grace period 60 months and repayments 180 months will there be any disbursements. Ending January 26 2035
C/F														134,142,145

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					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8			
							a	b	a	b				
B/F														
Exim Bank of India														
Construction of Cricket Stadium	USD	19,000	19,000	-	-	337	-	337	-	-	337	19,000	3,897,954	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	2,100	-	-	37	-	37	-	-	37	2,100	430,826	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
VENEZUELA														
PetroCaribe Agreement-1st shipment 2007	USD	1,162	1,162	-	-	-	-	-	-	-	-	1,162	238,391	Repayment of 32 installments to be paid once each year commencing 2010-05-08 & ending 2032-05-08.
PetroCaribe Agreement-2nd shipment 2007	USD	1,101	1,101	-	-	-	-	-	-	-	-	1,101	225,876	Repayment of 32 installments to be paid once each year commencing 2010-05-23 & ending 2032-05-23.
PetroCaribe Agreement-3rd shipment 2007	USD	864	864	-	-	-	-	-	-	-	-	864	177,254	Repayment of 32 installments to be paid once each year commencing 2010-06-09 & ending 2032-06-09.
PetroCaribe Agreement-4th shipment 2007	USD	914	914	-	-	-	-	-	-	-	-	914	187,512	Repayment of 32 installments to be paid once each year commencing 2010-06-28 & ending 2032-06-28.
PetroCaribe Agreement-5th shipment 2007	USD	841	841	-	-	-	-	-	-	-	-	841	172,536	Repayment of 32 installments to be paid once each year commencing 2010-07-25 & ending 2032-07-25.
PetroCaribe Agreement-6th shipment 2007	USD	686	686	-	-	-	-	-	-	-	-	686	140,737	Repayment of 32 installments to be paid once each year commencing 2010-07-26 & ending 2032-07-26.
PetroCaribe Agreement-7th shipment 2007	USD	872	872	-	-	-	-	-	-	-	-	872	178,896	Repayment of 32 installments to be paid once each year commencing 2010-08-11 & ending 2032-08-11.
PetroCaribe Agreement-8th shipment 2007	USD	915	915	-	-	-	-	-	-	-	-	915	187,717	Repayment of 32 installments to be paid once each year commencing 2010-09-11 & ending 2032-09-11.
PetroCaribe Agreement-9th shipment 2007	USD	1,177	1,177	-	-	-	-	-	-	-	-	1,177	241,468	Repayment of 32 installments to be paid once each year commencing 2010-09-18 & ending 2032-09-18.
PetroCaribe Agreement-10th shipment 2007	USD	467	467	-	-	-	-	-	-	-	-	467	95,808	Repayment of 32 installments to be paid once each year commencing 2010-10-04 & ending 2032-10-04.
PetroCaribe Agreement-11th shipment 2007	USD	953	953	-	-	-	-	-	-	-	-	953	195,513	Repayment of 32 installments to be paid once each year commencing 2010-10-08 & ending 2032-10-08.
PetroCaribe Agreement-12th shipment 2007	USD	1,850	1,850	-	-	-	-	-	-	-	-	1,850	379,538	Repayment of 32 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06.
PetroCaribe Agreement-13th shipment 2007	USD	1,863	1,863	-	-	-	-	-	-	-	-	1,863	382,205	Repayment of 32 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06.
PetroCaribe Agreement-14th shipment 2007	USD	1,358	1,358	-	-	-	-	-	-	-	-	1,358	278,601	Repayment of 32 installments to be paid once each year commencing 2010-11-10 & ending 2032-11-10.
PetroCaribe Agreement-15th shipment 2007	USD	1,654	1,654	-	-	-	-	-	-	-	-	1,654	339,327	Repayment of 32 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17.
PetroCaribe Agreement-16th shipment 2007	USD	875	875	-	-	-	-	-	-	-	-	875	179,511	Repayment of 32 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17.
C/F													142,071,815	

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					DUE & PAYABLE IN 2009		PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8				
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST					
					a	b	a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
PetroCaribe Agreement-17th shipment 2007	USD	1,683	1,683	-	-	-	-	-	-	-	-	1,683	345,277	Repayment of 32 installments to be paid once each year commencing 2010-11-27 & ending 2032-11-27.	
PetroCaribe Agreement-18th shipment 2007	USD	1,177	1,177	-	-	-	-	-	-	-	-	1,177	241,468	Repayment of 32 installments to be paid once each year commencing 2010-11-28 & ending 2032-11-28.	
PetroCaribe Agreement-19th shipment 2007	USD	1,294	1,294	-	-	-	-	-	-	-	-	1,294	265,471	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30.	
PetroCaribe Agreement-20th shipment 2007	USD	842	842	-	-	-	-	-	-	-	-	842	172,741	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08.	
PetroCaribe Agreement-21st shipment 2007	USD	1,260	1,260	-	-	-	-	-	-	-	-	1,260	258,496	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10.	
PetroCaribe Agreement-22nd shipment 2007	USD	1,739	1,739	-	-	-	-	-	-	-	-	1,739	356,765	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19.	
PetroCaribe Agreement-23rd shipment 2007	USD	2,265	2,265	-	-	-	-	-	-	-	-	2,265	464,677	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.	
2008 Shipments															
PetroCaribe Agreement-1st shipment 2008	USD	1,958	1,958	-	-	-	-	-	-	-	-	1,958	401,694	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30.	
PetroCaribe Agreement-2nd shipment 2008	USD	867	867	-	-	-	-	-	-	-	-	867	177,870	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08.	
PetroCaribe Agreement-3rd shipment 2008	USD	1,430	1,430	-	-	-	-	-	-	-	-	1,430	293,372	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10.	
PetroCaribe Agreement-4th shipment 2008	USD	1,379	1,379	-	-	-	-	-	-	-	-	1,379	282,909	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19.	
PetroCaribe Agreement-5th shipment 2008	USD	1,699	1,699	-	-	-	-	-	-	-	-	1,699	348,559	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.	
PetroCaribe Agreement-6th shipment 2008	USD	1,557	1,557	-	-	-	-	-	-	-	-	1,557	319,427	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.	
PetroCaribe Agreement-7th shipment 2008	USD	1,403	1,403	-	-	-	-	-	-	-	-	1,403	287,833	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.	
PetroCaribe Agreement-8th shipment 2008	USD	2,008	2,008	-	-	-	-	-	-	-	-	2,008	411,952	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.	
PetroCaribe Agreement-9th shipment 2008	USD	2,053	2,053	-	-	-	-	-	-	-	-	2,053	421,184	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.	
PetroCaribe Agreement-10th shipment 2008	USD	1,803	1,803	-	-	-	-	-	-	-	-	1,803	369,895	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30.	
PetroCaribe Agreement-11th shipment 2008	USD	2,181	2,181	-	-	-	-	-	-	-	-	2,181	447,444	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08.	
C/F													147,938,851		

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					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							a	b	a	b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
PetroCaribe Agreement-12th shipment 2008	USD	1,222	1,222	-	-	-	-	-	-	-	-	1,222	147,938,851 250,700	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10.
PetroCaribe Agreement-13th shipment 2008	USD	2,547	2,547	-	-	-	-	-	-	-	-	2,547	522,531	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19.
PetroCaribe Agreement-14th shipment 2008	USD	1,792	1,792	-	-	-	-	-	-	-	-	1,792	367,639	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-15th shipment 2008	USD	2,089	2,089	-	-	-	-	-	-	-	-	2,089	428,570	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement -16th shipment 2008	USD	2,763	2,763	-	-	-	-	-	-	-	-	2,763	566,845	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-17th shipment 2008	USD	1,793	1,793	-	-	-	-	-	-	-	-	1,793	367,844	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-18th shipment 2008	USD	2,640	2,640	-	-	-	-	-	-	-	-	2,640	541,610	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-19th shipment 2008	USD	2,601	2,601	-	-	-	-	-	-	-	-	2,601	533,609	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30.
PetroCaribe Agreement-20th shipment 2008	USD	3,074	3,074	-	-	-	-	-	-	-	-	3,074	630,648	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08.
PetroCaribe Agreement-21st shipment 2008	USD	2,649	2,649	-	-	-	-	-	-	-	-	2,649	543,457	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10.
PetroCaribe Agreement-22nd shipment 2008	USD	2,690	2,690	-	-	-	-	-	-	-	-	2,690	551,868	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19.
PetroCaribe Agreement-23rd shipment 2008	USD	2,698	2,698	-	-	-	-	-	-	-	-	2,698	553,509	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-24th shipment 2008	USD	2,899	2,899	-	-	-	-	-	-	-	-	2,899	594,746	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-25th shipment 2008	USD	3,267	3,267	-	-	-	-	-	-	-	-	3,267	670,243	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-26th shipment 2008	USD	2,856	2,856	-	-	-	-	-	-	-	-	2,856	585,924	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-27th shipment 2008	USD	2,566	2,566	-	-	-	-	-	-	-	-	2,566	526,429	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-28th shipment 2008	USD	2,712	2,712	-	-	-	-	-	-	-	-	2,712	556,382	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30.
PetroCaribe Agreement-29th shipment 2008	USD	4,396	4,396	-	-	-	-	-	-	-	-	4,396	901,863	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08.
PetroCaribe Agreement-30th shipment 2008	USD	2,345	2,345	-	-	-	-	-	-	-	-	2,345	481,090	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10.
PetroCaribe Agreement-31st shipment 2008	USD	3,649	3,649	-	-	-	-	-	-	-	-	3,649	748,612	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19.
C/F													158,862,969	

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					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8			
							a	b	a	b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
PetroCaribe Agreement-32nd shipment 2008	USD	1,773	1,773	-	-	-	-	-	-	-	-	1,773	363,741	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-33rd shipment 2008	USD	1,459	1,459	-	-	-	-	-	-	-	-	1,459	299,322	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-34th shipment 2008	USD	1,619	1,619	-	-	-	-	-	-	-	-	1,619	332,147	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-35th shipment 2008	USD	1,288	1,288	-	-	-	-	-	-	-	-	1,288	264,240	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-36th shipment 2008	USD	1,470	1,470	-	-	-	-	-	-	-	-	1,470	301,579	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25.
PetroCaribe Agreement-37th shipment 2008	USD	875	875	-	-	-	-	-	-	-	-	875	179,511	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30.
PetroCaribe Agreement-38th shipment 2008	USD	1,003	1,003	-	-	-	-	-	-	-	-	1,003	205,771	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-39th shipment 2008	USD	638	638	-	-	-	-	-	-	-	-	638	130,889	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10.
2009 Shipments														
PetroCaribe Agreement-1st shipment 2009	USD	558	-	558	-	-	-	-	-	-	-	558	114,477	Repayment of 23 installments to be paid once each year commencing 2012-02-16 & ending 2034-02-16.
PetroCaribe Agreement - 2nd shipment 2009	USD	400	-	400	-	-	-	-	-	-	-	400	82,062	Repayment of 23 installments to be paid once each year commencing 2012-03-09 & ending 2034-03-09.
PetroCaribe Agreement-3rd shipment 2009	USD	730	-	730	-	-	-	-	-	-	-	730	149,763	Repayment of 23 installments to be paid once each year commencing 2012-03-13 & ending 2034-03-13.
PetroCaribe Agreement-4th shipment 2009	USD	978	-	978	-	-	-	-	-	-	-	978	200,642	Repayment of 23 installments to be paid once each year commencing 2012-04-09 & ending 2034-04-09.
PetroCaribe Agreement-5th shipment 2009	USD	1,113	-	1,113	-	-	-	-	-	-	-	1,113	228,338	Repayment of 23 installments to be paid once each year commencing 2012-04-16 & ending 2034-04-16.
PetroCaribe Agreement-6th shipment 2009	USD	1,156	-	1,156	-	-	-	-	-	-	-	1,156	237,160	Repayment of 23 installments to be paid once each year commencing 2012-04-29 & ending 2034-04-29.
PetroCaribe Agreement-7th shipment 2009	USD	1,435	-	1,435	-	-	-	-	-	-	-	1,435	294,398	Repayment of 23 installments to be paid once each year commencing 2012-05-09 & ending 2034-05-09.
PetroCaribe Agreement-8th shipment 2009	USD	1,022	-	1,022	-	-	-	-	-	-	-	1,022	209,669	Repayment of 23 installments to be paid once each year commencing 2012-05-12 & ending 2034-05-12.
PetroCaribe Agreement-9th shipment 2009	USD	1,169	-	1,169	-	-	-	-	-	-	-	1,169	239,827	Repayment of 23 installments to be paid once each year commencing 2012-05-25 & ending 2034-05-25.
PetroCaribe Agreement-10th shipment 2009	USD	1,758	-	1,758	-	-	-	-	-	-	-	1,758	360,663	Repayment of 23 installments to be paid once each year commencing 2012-06-07 & ending 2034-06-07.
PetroCaribe Agreement-11th shipment 2009	USD	1,449	-	1,449	-	-	-	-	-	-	-	1,449	297,270	Repayment of 23 installments to be paid once each year commencing 2012-06-18 & ending 2034-06-18.
C/F													163,354,438	

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					DUE & PAYABLE IN 2009		PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8				
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST					
					a	b	a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
PetroCaribe Agreement-12th shipment 2009	USD	1,261	-	1,261	-	-	-	-	-	-	-	1,261	258,701	Repayment of 23 installments to be paid once each year commencing 2012-07-01 & ending 2034-07-01.	
PetroCaribe Agreement-13th shipment 2009	USD	958	-	958	-	-	-	-	-	-	-	958	196,539	Repayment of 23 installments to be paid once each year commencing 2012-07-09 & ending 2034-07-09.	
PetroCaribe Agreement-14th shipment 2009	USD	969	-	969	-	-	-	-	-	-	-	969	198,796	Repayment of 23 installments to be paid once each year commencing 2012-07-15 & ending 2034-07-15.	
PetroCaribe Agreement-15th shipment 2009	USD	1,858	-	1,858	-	-	-	-	-	-	-	1,858	381,179	Repayment of 23 installments to be paid once each year commencing 2012-07-27 & ending 2034-07-27.	
PetroCaribe Agreement -16th shipment 2009	USD	1,104	-	1,104	-	-	-	-	-	-	-	1,104	226,492	Repayment of 23 installments to be paid once each year commencing 2012-07-29 & ending 2034-07-29.	
PetroCaribe Agreement-17th shipment 2009	USD	1,472	-	1,472	-	-	-	-	-	-	-	1,472	301,989	Repayment of 23 installments to be paid once each year commencing 2012-08-20 & ending 2034-08-20.	
PetroCaribe Agreement-18th shipment 2009	USD	1,214	-	1,214	-	-	-	-	-	-	-	1,214	249,059	Repayment of 23 installments to be paid once each year commencing 2012-09-02 & ending 2034-09-02.	
PetroCaribe Agreement-19th shipment 2009	USD	1,586	-	1,586	-	-	-	-	-	-	-	1,586	325,377	Repayment of 23 installments to be paid once each year commencing 2012-09-14 & ending 2034-09-14.	
PetroCaribe Agreement-20th shipment 2009	USD	1,716	-	1,716	-	-	-	-	-	-	-	1,716	352,047	Repayment of 23 installments to be paid once each year commencing 2012-10-20 & ending 2034-10-20.	
PetroCaribe Agreement-21st shipment 2009	USD	2,393	-	2,393	-	-	-	-	-	-	-	2,393	490,937	Repayment of 23 installments to be paid once each year commencing 2012-10-27 & ending 2034-10-27.	
PetroCaribe Agreement-22nd shipment 2009	USD	1,770	-	1,770	-	-	-	-	-	-	-	1,770	363,125	Repayment of 23 installments to be paid once each year commencing 2012-11-14 & ending 2034-11-14.	
PetroCaribe Agreement-23rd shipment 2009	USD	1,516	-	1,516	-	-	-	-	-	-	-	1,516	311,016	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02.	
PetroCaribe Agreement-24th shipment 2009	USD	2,353	-	2,353	-	-	-	-	-	-	-	2,353	482,731	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01.	
PetroCaribe Agreement-25th shipment 2009	USD	1,578	-	1,578	-	-	-	-	-	-	-	1,578	323,735	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25.	
GRAND TOTAL													167,816,159		

**ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31ST DECEMBER 2009**

NO.	DESCRIPTION	RATE AT 31-12-09	NO. OF UNITS OF CURRENCY OUTSTANDING	G\$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	205.15547	696,807	142,953,768
2	JAPANESE YEN (JPK)	2.21862	142,611	316,400
3	POUND STERLING (GBP)	332.35186	410	136,264
4	SPECIAL DRAWING RIGHTS (SDR)	317.82640	12,382	3,935,326
5	CANADIAN DOLLAR (CAD)	195.59107	12,976	2,537,990
6	EUROPEAN CURRENCY UNITS (XEU)	295.50594	33,392	9,867,534
7	YUAN RENMINBIS (CNY)	29.77150	220,958	6,578,251
8	UAE DIRHAMS (AED)	55.33322	25,473	1,409,503
9	SWEDISH KRONA (SEK)	28.46599	0	0
10	DANISH KRONES (DKK)	39.18980	2,070	81,123
11	SWISS FRANCS (SFR)	196.6048	0	0
	GRAND TOTAL			167,816,159

**STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2009**

DESCRIPTION 1	AUTHORITY 2	DATE OF FIRST INSTALMENT 3	DATE OF FINAL INSTALMENT 4	DUE DATE OF INSTALMENT 5	AMOUNT OF LOAN 6	LOAN MADE IN 2009 7	AMOUNT OF LOAN 31-12-09 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-08 9	AMOUNT RE-PAID IN 2009 10	AMOUNT RE-PAID AT 31-12-09 (11)=(9)+(10)	AMOUNT OUT-STANDING AT 31-12-08 (12)=(6)-(9)	AMOUNT OUT-STANDING AT 31-12-09 (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	\$'000 3,485	\$'000 -	\$'000 3,485	\$'000 1,405	\$'000 -	\$'000 1,405	\$'000 2,080	\$'000 2,080
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	-	975,000	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	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	975,000	975,000
TOTAL					4,878,485	0	4,878,485	1,405	975,000	976,405	4,877,080	3,902,080

**STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2009**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2009 (3)	AMOUNT OF LOAN AT 31 - 12 - 09 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-08 (5)	AMOUNT REPAID IN 2009 (6)	AMOUNT REPAID AT 12/31/2009 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2008 (8)=(3)-(6)	AMOUNT OUT- STANDING 12/31/2009 (9)=(4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non Interest Bearing Debenture ID 31/12/92 (81st Issue)	5,347,332	-	5,347,332	-	-	-	5,347,332	5,347,332
Non Interest Bearing Debenture ID 31/12/92 (83rd Issue)	3,782,534	-	3,782,534	-	-	-	3,782,534	3,782,534
Non Interest Bearing Debenture ID 31/12/94 (86th Issue)	4,447,054	-	4,447,054	-	-	-	4,447,054	4,447,054
Non Interest Bearing Debenture ID 29/12/95 (87th Issue)	7,879,468	-	7,879,468	-	-	-	7,879,468	7,879,468
Non Interest Bearing Debenture ID 31/12/96 (88th Issue)	74,496	-	74,496	-	-	-	74,496	74,496
Non Interest Bearing Debenture ID 31/12/96 (89th Issue)	2,264,300	-	2,264,300	-	-	-	2,264,300	2,264,300
Non Interest Bearing Debenture ID 31/12/96 (90th Issue)	197,100	-	197,100	-	-	-	197,100	197,100
Non Interest Bearing Debenture ID 31/12/96 (91th Issue)	2,857,509	-	2,857,509	-	-	-	2,857,509	2,857,509
Non Interest Bearing Debenture ID 31/12/01 (94th Issue)	14,851,975	-	14,851,975	-	-	-	14,851,975	14,851,975
Non Interest Bearing Debenture ID 31/12/02 (95th Issue)	2,566,705	-	2,566,705	-	-	-	2,566,705	2,566,705
Non Interest Bearing Debenture ID 31/12/03 (96th Issue)	1,697,038	-	1,697,038	-	-	-	1,697,038	1,697,038
TOTAL	45,965,511	-	45,965,511	-	-	-	45,965,511	45,965,511

STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
VARIABLE INTEREST RATES DEBENTURES 2009

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 31-12-08 6	LOAN MADE IN 2009 7	AMOUNT OF LOAN 31-12-09 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-08 9	AMOUNT REPAID IN 2009 10	AMOUNT REPAID AT 31-12-09 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-08 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-09 (13)=(8)-(11)
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	-	2,835,122	-	-	-	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	-	927,449	-	-	-	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	-	135,966	-	-	-	135,966	135,966
TOTAL			3,898,537	-	3,898,537	-	-	-	3,898,537	3,898,537

**STATEMENT OF PUBLIC DEBT
INTERNAL LOANS 2009 - FUNDED**

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL OF LOAN AMOUNT 4	AMOUNT OF 31-12-07 LOAN 5	LOAN MADE IN 2009 6	AMOUNT OF 31-12-09 LOAN 7=(5)+(6)	AMOUNT RE-PAID 31-12-08 AT 8	AMOUNT RE-PAID IN 2009 9	AMOUNT RE-PAID 31-12-09 AT 10=(8)+(9)	AMOUNT OUT- AT 31-12-08 STANDING 11=(5)-(8)	AMOUNT OUT- AT 31-12-09 STANDING 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
			\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	1\12\2025	4,000	4,000	-	4,000	1,107	170	1,277	2,893	2,723	558,638
Guymine Bonds- Domestic B3/6/11	USD EURO	May-06 May-06	20,089 3,928	20,089 3,928	- -	20,089 3,928	5,576 -	- -	5,576 -	14,513 3,928	14,513 3,928	2,977,421 1,160,747
TOTAL			28,017	28,017	-	28,017	6,683	170	6,853	21,334	21,164	4,696,806

STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2009

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 Days</u>	G\$'000	G\$'000
23/10/2009	580	Treasury Bill issued in 2009	13,099	13,250
		Sub Total	13,099	13,250
			=====	=====
21/11/2008	K68	Treasury Bill issued in 2006	577,230	583,350
24/12/2008	K98	Treasury Bill issued in 2009	577,008	583,650
	K99	Treasury Bill issued in 2009	444,331	449,500
		Sub-Total	1,598,569	1,616,500
		Total (91 days & K Series)	1,611,668	1,629,750
			=====	=====
		<u>182-365 Days</u>		
182	09/04/2009	Treasury Bill# A210	2,449,345	2,500,000
	16/10/2009	Treasury Bill# A211	2,941,306	3,000,000
	23/10/2009	Treasury Bill# A212	1,960,823	2,000,000
	13/11/2009	Treasury Bill# A213	2,934,907	3,000,000
	20/11/2009	Treasury Bill# A214	138,529	141,600
	01/12/2009	Treasury Bill# A215	251,279	256,850
	11/12/2009	Treasury Bill# A216	54,981	56,200
		Sub Total	10,731,170	10,954,650
			-----	-----
365	16/01/2009	Treasury Bill# B309	4,753,005	5,000,000
	20/01/2009	Treasury Bill# B310	2,870,134	3,000,000
	13/02/2009	Treasury Bill# B311	3,824,581	4,000,000
	20/02/2009	Treasury Bill# B312	5,268,240	5,500,000
	27/02/2009	Treasury Bill# B313	1,903,987	2,000,000
	06/03/2009	Treasury Bill# B314	2,866,680	3,000,000
	27/03/2009	Treasury Bill# B315	1,431,822	1,500,000
	24/04/2009	Treasury Bill# B316	4,350,287	4,545,000
	30/04/2009	Treasury Bill# B317	2,057,808	2,150,000
	08/05/2009	Treasury Bill# B318	286,350	300,000
	15/05/2009	Treasury Bill# B319	2,230,809	2,337,100
	22/05/2009	Treasury Bill# B320	1,668,913	1,751,000
		Treasury Bill# B320	668,096	700,950
	29/05/2009	Treasury Bill# B321	2,783,807	2,920,700
	12/06/2009	Treasury Bill# B322	2,385,605	2,500,000
	19/06/2009	Treasury Bill# B323	2,867,393	3,000,000
		Treasury Bill# B323	200,722	210,000
	31/07/2009	Treasury Bill# B324	2,872,095	3,000,000
	19/09/2009	Treasury Bill# B325	2,682,926	2,800,000
	17/10/2009	Treasury Bill# B326	3,838,869	4,000,000
	24/10/2009	Treasury Bill# B327	2,884,030	3,000,000
	14/11/2009	Treasury Bill# B328	3,840,184	4,000,000
	18/09/2009	Treasury Bill# B329	1,433,075	1,500,000
		Sub-Total	59,969,418	62,714,750
			-----	-----
		Total (182 & 365 days)	70,700,588	73,669,400
			=====	=====
		Grand Total	72,312,256	75,299,150
			=====	=====

**SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS
AS AT 31 DECEMBER 2009**

DESCRIPTION	AMOUNT	AMOUNT	LOANS	AMOUNT	AMOUNT	BALANCE
	OF	OUTSTANDING	MADE	REPAID	WRITTEN	OUTSTANDING
	LOAN	AT 1.1.2009	DURING	DURING	OFF	AT 31.12.2009
	(1)	(2)	(3)	(5)	(6)	(4)-(7)
			TOTAL	TOTAL	TOTAL	
			(2)+(3)=(4)	(5)	(5)+(6)=(7)	(4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>PUBLIC CORPORATIONS AND BOARDS</u>						
Drainage and Irrigation Boards - Mosquito Hall	135	7	0	7	0	7
East Demerara Water Conservancy - Land of Canan Sluice	271	144	0	144	0	144
Guyana Marketing Corporation	1,102	1,102	0	1,102	0	1,102
Ministry of Economic Development for Guyana Marketing Corporation	310	0	0	0	0	0
Government Produce Depot - Georgetown	42	42	0	42	0	42
Government Produce Depot - New Amsterdam	5	5	0	5	0	5
Guyana Food Processing	75	75	0	75	0	75
Ham and Bacon Factory	25	25	0	25	0	25
Milk Pasteurization Plant	20	20	0	20	0	20
Guyana Rice Corporation	2,927	2,927	0	2,927	0	2,927
Guyana Airways Corporation	438,930	438,930	0	438,930	0	438,930
Guyana Mortgage Finance Bank for Guyana Credit Corporation	16,013	16,013	0	16,013	0	16,013
Guyana Electricity Corporation	9,901	9,901	0	9,901	0	9,901
Guyana Development Corporation	70	70	0	70	0	70
Guyana Farmers Development Corp. Ltd.	185	185	0	185	0	185
Linmine	5,665,853	5,665,853	0	5,665,853	0	5,665,853
Mards Rice Milling Company Limited	500,000	500,000	0	500,000	0	500,000
Guyana Broadcasting Corporation	15,000	15,000	0	15,000	0	15,000
*Guyana Power and Light	7,242,220	3,934,435	3,018,494	6,952,929	0	6,952,929
TOTAL	13,893,084	10,584,734	3,018,494	13,603,228	0	13,603,228

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Type of Deposit	Amount 2009	Amount 2008
	\$'000	\$'000
Dependents Pension Fund	427,091	415,162
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Labour Welfare Fund	1,216,847	1,232,917
Sugar Industry Rehabilitation Fund	68,873	68,407
Sugar Industry Price Stabilization Fund	86,665	86,569
Miscellaneous	2,145,149	1,364,224
	-----	-----
Total	3,995,316	3,217,970
	=====	=====

Type of Advance	Amount 2009	Amount 2008
	\$'000	\$'000
Personal	604,041	364,889
Auto Advance	75,484	85,663
Guyana Gold Board	6,454,350	4,239,444
Imprest & Cash on Hand	647,973	645,809
Deposit Fund Advance Warrants	238,136	151,657
Crown Agents	332,790	332,790
Statutory and Other Bodies	1,554,456	1,554,456
	-----	-----
Total	9,907,230	7,374,708
	=====	=====

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**SCHEDULE OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2009**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2009
		G\$'000
Guyana Transport Services Ltd.	Bank of India	48,115
Guyana Telecommunications Corporation	ITT World Comm. Inc.	155,423
TOTAL		----- 203,538 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. G. ABRAMS
ACCOUNTANT GENERAL (ag.)

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment 1)	(Virement)		Allotment	Fund Advances		(Allotment 2)		Available	Drawing Rights
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,519,856	-7,870	0	1,511,986	0	1,511,986	1,510,599	1,508,284	3,702	2,315
6111	Administrative	9,533	-800	0	8,733	0	8,733	8,711	8,711	22	0
6113	Other Technical & Craft Skill	4,263	-400	0	3,863	0	3,863	3,863	3,662	201	201
6114	Clerical & Office Support	6,326	-845	0	5,481	0	5,481	5,481	4,926	555	555
6115	Semi-Skilled Operatives & Unskilled	10,228	0	0	10,228	0	10,228	10,228	9,585	643	643
6116	Contracted Employees	21,543	21,068	0	42,611	0	42,611	42,611	42,462	149	149
6117	Temporary Employees	1,600	348	0	1,948	0	1,948	1,948	1,797	151	151
6131	Other Direct Labour Costs	5,215	-1,100	0	4,115	0	4,115	4,052	4,052	63	0
6133	Benefits & Allowances	3,911	-500	0	3,411	0	3,411	3,173	3,173	238	0
6134	National Insurance	2,510	0	0	2,510	0	2,510	2,116	2,116	394	0
6221	Drugs & Medical Supplies	180	0	0	180	0	180	180	180	0	0
6222	Field Material & Supplies	175	0	0	175	0	175	175	175	0	0
6223	Office Materials & Supplies	4,700	0	0	4,700	0	4,700	4,700	4,687	13	13
6224	Print & Non-Print Material	2,000	0	0	2,000	0	2,000	2,000	1,966	34	34
6231	Fuel and Lubricants	15,328	-2,800	0	12,528	0	12,528	12,455	12,455	73	0
6241	Rental of Buildings	16,115	-2,200	0	13,915	0	13,915	13,912	13,912	3	0
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,988	12	12
6243	Janitorial & Cleaning Supplies	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6255	Maintenance of Other Infrastructure	2,850	0	0	2,850	0	2,850	2,850	2,837	13	13
6261	Local Travel & Subsistence	960	0	0	960	0	960	960	960	0	0
6263	Postage Telex & Cablegram	1,130	-500	0	630	0	630	208	208	422	0
6264	Vehicle Spares & Maintenance	22,800	0	0	22,800	0	22,800	22,800	22,800	0	0
6271	Telephone Charges	25,750	0	0	25,750	0	25,750	25,750	25,724	26	26
6272	Electricity Charges	89,298	0	0	89,298	0	89,298	89,298	89,243	55	55
6273	Water Charges	8,200	0	0	8,200	0	8,200	8,200	8,165	35	35
6281	Security Services	6,974	-2,400	0	4,574	0	4,574	4,545	4,545	29	0
6282	Equipment Maintenance	4,600	0	0	4,600	0	4,600	4,600	4,579	21	21
6283	Cleaning & Extermination Services	10,100	0	0	10,100	0	10,100	10,100	10,011	89	89
6284	Other	74,000	-17,270	0	56,730	0	56,730	56,730	56,729	1	1
6293	Refreshment and Meals	2,780	0	0	2,780	0	2,780	2,780	2,631	149	149
6294	Other	16,298	0	0	16,298	0	16,298	16,298	16,249	49	49
6302	Training (including Scholar's)	371,095	0	0	371,095	0	371,095	371,095	371,015	80	80
6321	Subsidies & Contribution to Local Org	758,194	-471	0	757,723	0	757,723	757,580	757,541	182	39

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - PRESIDENTIAL ADVISORY (CABINET)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		278,824	7,870	50,000	336,694	0	336,694	335,859	335,296	1,398	563
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	485	0	0	485	0	485	485	485	0	0
6114	Clerical & Office Support	1,582	0	0	1,582	0	1,582	1,580	1,580	2	0
6115	Semi-Skilled Operatives & Unskilled	1,617	0	0	1,617	0	1,617	1,429	1,429	188	0
6116	Contracted Employees	169,352	0	0	169,352	0	169,352	169,352	169,352	0	0
6117	Temporary Employees	17,321	0	0	17,321	0	17,321	17,321	17,321	0	0
6131	Other Direct Labour Costs	310	0	0	310	0	310	269	269	41	0
6133	Benefits & Allowances	891	0	0	891	0	891	336	336	555	0
6134	National Insurance	240	0	0	240	0	240	191	191	49	0
6222	Field Material & Supplies	310	-150	0	160	0	160	160	156	4	4
6223	Office Materials & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,647	53	53
6224	Print & Non-Print Material	1,920	0	0	1,920	0	1,920	1,920	1,913	7	7
6243	Janitorial & Cleaning Supplies	540	0	0	540	0	540	540	488	52	52
6261	Local Travel & Subsistence	6,000	-1,750	0	4,250	0	4,250	4,250	4,242	8	8
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	0	150	150
6265	Other Transport Travel & Post	6,500	-1,500	0	5,000	0	5,000	5,000	4,977	23	23
6281	Security Services	24,852	-6,000	0	18,852	0	18,852	18,852	18,815	37	37
6282	Equipment Maintenance	2,710	400	0	3,110	0	3,110	3,110	3,057	53	53
6283	Cleaning & Extermination Services	144	0	0	144	0	144	144	85	59	59
6284	Other	9,200	0	0	9,200	0	9,200	9,200	9,104	96	96
6291	National & Other Events	7,200	9,000	0	16,200	0	16,200	16,200	16,190	10	10
6293	Refreshment and Meals	10,200	4,270	0	14,470	0	14,470	14,470	14,459	11	11
6294	Other	13,600	3,600	50,000	67,200	0	67,200	67,200	67,200	0	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 014 - PUBLIC POLICY AND PLANNING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C							
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4	0	0	4	0	4	0	0	4	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6223	Office Materials & Supplies	0	0	0	0	0	0	0	0	0	0
6224	Print & Non-Print Material	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	2	0	0	2	0	2	0	0	2	0
6282	Equipment Maintenance	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	0	0	0	0	0	0	0	0	0	0
6294	Other	2	0	0	2	0	2	0	0	2	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 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		135,684	0	0	135,684	0	135,684	132,196	127,178	8,506	5,018
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,069	9	0	2,078	0	2,078	2,078	2,078	0	0
6115	Semi-Skilled Operatives & Unskilled	1,905	0	0	1,905	0	1,905	1,902	1,902	3	0
6116	Contracted Employees	16,191	-9	0	16,182	0	16,182	14,069	14,069	2,113	0
6131	Other Direct Labour Costs	587	0	0	587	0	587	322	322	265	0
6133	Benefits & Allowances	342	0	0	342	0	342	274	274	68	0
6134	National Insurance	347	0	0	347	0	347	315	315	32	0
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	41	0	0
6222	Field Material & Supplies	55	0	0	55	0	55	55	54	1	1
6223	Office Materials & Supplies	1,546	0	0	1,546	0	1,546	1,546	1,524	22	22
6224	Print & Non-Print Material	1,501	0	0	1,501	0	1,501	1,501	1,377	124	124
6231	Fuel and Lubricants	2,466	0	0	2,466	0	2,466	2,466	2,310	156	156
6242	Maintenance of Buildings	1,400	-450	0	950	0	950	950	581	369	369
6243	Janitorial & Cleaning Supplies	416	0	0	416	0	416	416	409	7	7
6255	Maintenance of Other Infrastructure	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6261	Local Travel & Subsistence	3,190	0	0	3,190	0	3,190	3,190	2,100	1,090	1,090
6263	Postage Telex & Cablegram	170	0	0	170	0	170	170	54	116	116
6264	Vehicle Spares & Maintenance	3,300	0	0	3,300	0	3,300	3,300	2,042	1,258	1,258
6265	Other Transport Travel & Post	3,300	0	0	3,300	0	3,300	3,300	3,266	34	34
6271	Telephone Charges	3,650	0	0	3,650	0	3,650	3,650	3,540	110	110
6272	Electricity Charges	6,600	0	0	6,600	0	6,600	5,593	4,934	1,666	659
6273	Water Charges	1,020	0	0	1,020	0	1,020	1,020	202	818	818
6282	Equipment Maintenance	1,280	450	0	1,730	0	1,730	1,730	1,710	20	20
6283	Cleaning & Extermination Services	879	0	0	879	0	879	879	773	106	106
6284	Other	3,106	0	0	3,106	0	3,106	3,106	2,983	123	123
6291	National & Other Events	4,060	0	0	4,060	0	4,060	4,060	4,058	2	2
6293	Refreshment and Meals	2,513	0	0	2,513	0	2,513	2,513	2,510	3	3
6321	Subsidies & Contribution to Local Org	72,500	0	0	72,500	0	72,500	72,500	72,500	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 31 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Outstanding									
		Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
TOTAL APPROPRIATION EXPENDITURE		11,085,500	-399,775	0	10,685,725	0	10,685,725	10,669,156	10,654,448	31,277	14,708
6111	Administrative	4,356	60	0	4,416	0	4,416	4,416	4,413	3	3
6112	Senior Technical	5,023	65	0	5,088	0	5,088	5,088	5,083	5	5
6113	Other Technical & Craft Skill	12,416	0	0	12,416	0	12,416	11,626	11,626	790	0
6114	Clerical & Office Support	15,240	0	0	15,240	0	15,240	15,205	15,205	35	0
6115	Semi-Skilled Operatives & Unskilled	6,832	220	0	7,052	0	7,052	7,050	7,050	2	0
6116	Contracted Employees	83,052	0	0	83,052	0	83,052	83,052	82,916	136	136
6117	Temporary Employees	236	0	0	236	0	236	199	196	40	3
6131	Other Direct Labour Costs	2,086	-1,260	0	826	0	826	425	425	401	0
6133	Benefits & Allowances	3,514	795	0	4,309	0	4,309	4,309	4,302	7	7
6134	National Insurance	2,981	120	0	3,101	0	3,101	3,101	3,096	5	5
6141	Revision of Wages & Salaries	2,356,218	255	0	2,356,473	0	2,356,473	2,351,274	2,350,517	5,956	757
6221	Drugs & Medical Supplies	355	0	0	355	0	355	354	351	4	3
6222	Field Material & Supplies	347	-200	0	147	0	147	147	77	70	70
6223	Office Materials & Supplies	24,500	500	0	25,000	0	25,000	25,000	24,415	585	585
6224	Print & Non-Print Material	6,654	4,400	0	11,054	0	11,054	11,054	9,917	1,137	1,137
6231	Fuel and Lubricants	5,688	-1,200	0	4,488	0	4,488	4,488	4,487	1	1
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	11,000	10,808	4,192	192
6243	Janitorial & Cleaning Supplies	3,000	1,000	0	4,000	0	4,000	4,000	3,997	3	3
6255	Maintenance of Other Infrastructure	2,500	0	0	2,500	0	2,500	2,500	1,631	869	869
6261	Local Travel & Subsistence	5,050	-3,100	0	1,950	0	1,950	1,902	1,833	117	69
6263	Postage Telex & Cablegram	1,000	-600	0	400	0	400	400	394	6	6
6264	Vehicle Spares & Maintenance	5,097	1,950	0	7,047	0	7,047	7,047	6,812	235	235
6271	Telephone Charges	15,000	-2,500	0	12,500	0	12,500	12,499	12,386	114	113
6272	Electricity Charges	2,385,330	-547,047	0	1,838,283	0	1,838,283	1,837,656	1,837,279	1,004	377
6273	Water Charges	297,858	51,142	0	349,000	0	349,000	349,000	349,000	0	0
6281	Security Services	15,722	11,300	0	27,022	0	27,022	27,001	26,405	617	596
6282	Equipment Maintenance	10,000	-1,800	0	8,200	0	8,200	7,503	6,361	1,839	1,142
6283	Cleaning & Extermination Services	1,300	-150	0	1,150	0	1,150	1,150	1,090	60	60
6284	Other	25,000	41,000	0	66,000	0	66,000	66,000	65,401	599	599
6291	National & Other Events	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6293	Refreshment and Meals	5,600	0	0	5,600	0	5,600	5,599	3,557	2,043	2,042
6294	Other	5,000	2,500	0	7,500	0	7,500	7,500	5,517	1,983	1,983
6302	Training (including Scholar's)	8,520	-2,800	0	5,720	0	5,720	5,718	5,380	340	338
6311	Rates and Taxes	212,971	-51,142	0	161,829	0	161,829	160,020	160,020	1,809	0
6321	Subsidies & Contribution to Local Org	5,534,376	93,610	0	5,627,986	0	5,627,986	5,625,088	5,621,716	6,270	3,372
6322	Subsidies & Contribution to Intl Org	6,578	3,107	0	9,685	0	9,685	9,685	9,685	0	0

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,312,898	399,776	0	2,712,674	0	2,712,674	2,708,284	2,700,783	11,891	7,501
6111	Administrative	22,158	-1,214	0	20,944	0	20,944	20,944	20,944	0	0
6112	Senior Technical	5,733	-5,000	0	733	0	733	733	733	0	0
6113	Other Technical & Craft Skill	5,828	1,817	0	7,645	0	7,645	7,200	7,200	445	0
6114	Clerical & Office Support	27,959	0	0	27,959	0	27,959	27,435	27,430	529	5
6116	Contracted Employees	26,720	4,602	0	31,322	0	31,322	31,322	31,322	0	0
6117	Temporary Employees	6,984	0	0	6,984	0	6,984	6,984	6,984	0	0
6131	Other Direct Labour Costs	6,494	-205	0	6,289	0	6,289	6,207	6,207	82	0
6133	Benefits & Allowances	6,850	0	0	6,850	0	6,850	6,121	6,121	729	0
6134	National Insurance	4,045	0	0	4,045	0	4,045	4,045	4,045	0	0
6221	Drugs & Medical Supplies	560	0	0	560	0	560	560	560	0	0
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	9,925	75	75
6224	Print & Non-Print Material	30,000	-6,000	0	24,000	0	24,000	24,000	23,339	661	661
6231	Fuel and Lubricants	2,096	0	0	2,096	0	2,096	2,096	2,077	19	19
6243	Janitorial & Cleaning Supplies	2,349	0	0	2,349	0	2,349	2,349	2,301	48	48
6261	Local Travel & Subsistence	35,000	-19,000	0	16,000	0	16,000	15,600	14,832	1,168	768
6262	Overseas Conf. & Off. Vis	170,000	34,000	0	204,000	0	204,000	204,000	201,138	2,862	2,862
6264	Vehicle Spares & Maintenance	3,500	0	0	3,500	0	3,500	3,500	3,464	36	36
6282	Equipment Maintenance	100,000	-26,000	0	74,000	0	74,000	74,000	73,965	35	35
6284	Other	23,063	-4,000	0	19,063	0	19,063	19,063	19,031	32	32
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	550	0	0	550	0	550	550	515	35	35
6294	Other	198,366	0	0	198,366	0	198,366	196,856	194,348	4,018	2,508
6302	Training (including Scholar's)	5,000	-4,000	0	1,000	0	1,000	300	298	702	2
6331	Refunds of Revenues	7,243	0	0	7,243	0	7,243	7,243	6,828	415	415
6341	Non-Pensionable Employ	164,800	-53,800	0	111,000	0	111,000	111,000	111,000	0	0
6342	Pension Increases	1,447,600	478,576	0	1,926,176	0	1,926,176	1,926,176	1,926,176	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 2009**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment 1)	(Virement)		Allotment	Fund Advances		(Allotment 2)		Available	Drawing Rights
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		921,485	13,046	0	934,531	0	934,531	837,496	798,913	135,618	38,583
6111	Administrative	48,783	-268	0	48,515	0	48,515	48,181	48,181	334	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	12,231	0	0	12,231	0	12,231	12,135	12,135	96	0
6115	Semi-Skilled Operatives & Unskilled	4,302	0	0	4,302	0	4,302	4,158	4,158	144	0
6116	Contracted Employees	39,914	14,091	0	54,005	0	54,005	54,004	54,004	1	0
6117	Temporary Employees	2,745	0	0	2,745	0	2,745	2,343	2,343	402	0
6131	Other Direct Labour Costs	3,925	-362	0	3,563	0	3,563	3,085	3,085	478	0
6133	Benefits & Allowances	6,425	362	0	6,787	0	6,787	6,764	6,764	23	0
6134	National Insurance	5,140	-777	0	4,363	0	4,363	4,362	4,362	1	0
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	9,992	8	8
6224	Print & Non-Print Material	9,000	0	0	9,000	0	9,000	9,000	5,804	3,196	3,196
6231	Fuel and Lubricants	4,584	800	0	5,384	0	5,384	5,384	5,338	46	46
6241	Rental of Buildings	6,077	0	0	6,077	0	6,077	6,077	1,180	4,897	4,897
6242	Maintenance of Buildings	12,000	800	0	12,800	0	12,800	12,800	11,556	1,244	1,244
6243	Janitorial & Cleaning Supplies	2,100	2,200	0	4,300	0	4,300	4,300	4,168	132	132
6261	Local Travel & Subsistence	36,000	-7,432	0	28,568	0	28,568	28,568	24,502	4,066	4,066
6263	Postage Telex & Cablegram	7,900	0	0	7,900	0	7,900	7,900	3,540	4,360	4,360
6264	Vehicle Spares & Maintenance	3,200	1,292	0	4,492	0	4,492	4,492	3,997	495	495
6265	Other Transport Travel & Post	29,000	-19,259	0	9,741	0	9,741	9,741	7,717	2,024	2,024
6271	Telephone Charges	13,700	5,000	0	18,700	0	18,700	18,700	17,975	725	725
6272	Electricity Charges	21,000	5,000	0	26,000	0	26,000	26,000	26,000	0	0
6273	Water Charges	5,500	5,000	0	10,500	0	10,500	10,500	5,500	5,000	5,000
6281	Security Services	13,877	0	0	13,877	0	13,877	13,877	6,615	7,262	7,262
6282	Equipment Maintenance	6,000	661	0	6,661	0	6,661	6,661	6,616	45	45
6283	Cleaning & Extermination Services	2,200	500	0	2,700	0	2,700	2,700	2,640	60	60
6284	Other	14,000	2,000	0	16,000	0	16,000	16,000	15,369	631	631
6291	National & Other Events	1,210	1,000	0	2,210	0	2,210	2,210	1,026	1,184	1,184
6293	Refreshment and Meals	4,600	5,379	0	9,979	0	9,979	9,979	8,175	1,804	1,804
6294	Other	187,000	-11,363	0	175,637	0	175,637	80,081	79,227	96,410	854
6322	Subsidies & Contribution to Intl Org	408,522	8,422	0	416,944	0	416,944	416,944	416,886	58	58
6331	Refunds of Revenues	550	0	0	550	0	550	550	58	492	492

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,553,518	-13,046	0	1,540,472	0	1,540,472	1,502,034	1,495,794	44,678	6,240
6111	Administrative	18,158	1,805	0	19,963	0	19,963	19,963	19,945	18	18
6113	Other Technical & Craft Skill	94,084	9,438	0	103,522	0	103,522	103,522	103,453	69	69
6114	Clerical & Office Support	125,339	-1,400	0	123,939	0	123,939	123,939	123,924	15	15
6115	Semi-Skilled Operatives & Unskilled	53,641	2,585	0	56,226	0	56,226	56,226	55,874	352	352
6116	Contracted Employees	310,235	-28,116	0	282,119	0	282,119	282,119	281,070	1,049	1,049
6117	Temporary Employees	5,780	-1,996	0	3,784	0	3,784	3,784	3,784	0	0
6131	Other Direct Labour Costs	27,540	1,762	0	29,302	0	29,302	29,302	28,844	458	458
6133	Benefits & Allowances	181,343	2,863	0	184,206	0	184,206	184,206	183,695	511	511
6134	National Insurance	1,735	13	0	1,748	0	1,748	1,747	1,747	1	0
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	7,885	7,885	2,115	0
6224	Print & Non-Print Material	8,000	0	0	8,000	0	8,000	6,775	6,775	1,225	0
6231	Fuel and Lubricants	21,286	0	0	21,286	0	21,286	21,286	21,286	0	0
6241	Rental of Buildings	410,586	0	0	410,586	0	410,586	408,148	408,133	2,453	15
6242	Maintenance of Buildings	33,943	0	0	33,943	0	33,943	33,943	33,928	15	15
6243	Janitorial & Cleaning Supplies	9,797	0	0	9,797	0	9,797	7,450	7,247	2,550	203
6261	Local Travel & Subsistence	16,000	0	0	16,000	0	16,000	14,956	14,630	1,370	326
6263	Postage Telex & Cablegram	10,000	0	0	10,000	0	10,000	7,974	7,558	2,442	416
6264	Vehicle Spares & Maintenance	20,855	0	0	20,855	0	20,855	17,746	17,509	3,346	237
6271	Telephone Charges	50,000	0	0	50,000	0	50,000	47,475	47,265	2,735	210
6272	Electricity Charges	27,000	0	0	27,000	0	27,000	22,258	21,499	5,501	759
6273	Water Charges	11,600	0	0	11,600	0	11,600	8,069	7,781	3,819	288
6281	Security Services	23,244	-962	0	22,282	0	22,282	12,762	12,045	10,237	717
6282	Equipment Maintenance	14,207	0	0	14,207	0	14,207	12,531	12,357	1,850	174
6283	Cleaning & Extermination Services	6,446	0	0	6,446	0	6,446	4,906	4,818	1,628	88
6284	Other	8,100	454	0	8,554	0	8,554	8,554	8,554	0	0
6291	National & Other Events	2,600	508	0	3,108	0	3,108	3,108	3,072	36	36
6293	Refreshment and Meals	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6294	Other	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
6302	Training (including Scholar's)	2,000	0	0	2,000	0	2,000	1,401	1,401	599	0
6311	Rates and Taxes	1,092	0	0	1,092	0	1,092	1,092	1,092	0	0
6331	Refunds of Revenues	407	0	0	407	0	407	407	123	284	284

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 043 - FOREIGN TRADE & INTERNATIONAL COOPERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		104,181	0	0	104,181	0	104,181	95,391	95,370	8,811	21
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	9,467	0	0	9,467	0	9,467	8,661	8,661	806	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,222	0	0	2,222	0	2,222	1,889	1,889	333	0
6115	Semi-Skilled Operatives & Unskilled	577	0	0	577	0	577	409	409	168	0
6116	Contracted Employees	17,642	0	0	17,642	0	17,642	15,533	15,533	2,109	0
6131	Other Direct Labour Costs	81	3	0	84	0	84	83	83	1	0
6133	Benefits & Allowances	1,510	0	0	1,510	0	1,510	967	946	564	21
6134	National Insurance	1,002	-3	0	999	0	999	800	800	199	0
6223	Office Materials & Supplies	3,800	-810	0	2,990	0	2,990	2,990	2,990	0	0
6224	Print & Non-Print Material	2,303	0	0	2,303	0	2,303	2,303	2,303	0	0
6231	Fuel and Lubricants	1,673	0	0	1,673	0	1,673	1,673	1,673	0	0
6241	Rental of Buildings	1,774	0	0	1,774	0	1,774	221	221	1,553	0
6242	Maintenance of Buildings	2,920	0	0	2,920	0	2,920	2,920	2,920	0	0
6243	Janitorial & Cleaning Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6261	Local Travel & Subsistence	2,300	900	0	3,200	0	3,200	3,200	3,200	0	0
6263	Postage Telex & Cablegram	157	0	0	157	0	157	157	157	0	0
6264	Vehicle Spares & Maintenance	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6271	Telephone Charges	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6272	Electricity Charges	4,070	0	0	4,070	0	4,070	2,380	2,380	1,690	0
6273	Water Charges	700	0	0	700	0	700	99	99	601	0
6281	Security Services	1,301	-840	0	461	0	461	0	0	461	0
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	900	0	0
6293	Refreshment and Meals	2,400	550	0	2,950	0	2,950	2,950	2,950	0	0
6294	Other	2,200	200	0	2,400	0	2,400	2,400	2,400	0	0
6322	Subsidies & Contribution to Intl Org	36,482	0	0	36,482	0	36,482	36,156	36,156	326	0

MR. J. ISAACS
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency Advances		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		543,726	0	0	543,726	0	543,726	528,297	520,990	22,736	7,307
6111	Administrative	8,545	0	0	8,545	0	8,545	8,545	8,545	0	0
6112	Senior Technical	2,280	1	0	2,281	0	2,281	2,281	2,281	0	0
6113	Other Technical & Craft Skill	576	-36	0	540	0	540	428	428	112	0
6114	Clerical & Office Support	10,132	0	0	10,132	0	10,132	9,860	9,860	272	0
6115	Semi-Skilled Operatives & Unskilled	5,300	0	0	5,300	0	5,300	5,002	5,002	298	0
6116	Contracted Employees	29,882	0	0	29,882	0	29,882	29,882	29,882	0	0
6131	Other Direct Labour Costs	10,514	0	0	10,514	0	10,514	9,102	8,993	1,521	109
6133	Benefits & Allowances	2,595	35	0	2,630	0	2,630	2,629	2,590	40	39
6134	National Insurance	2,228	0	0	2,228	0	2,228	2,170	2,170	58	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Material & Supplies	120	0	0	120	0	120	120	118	2	2
6223	Office Materials & Supplies	12,000	1,420	0	13,420	0	13,420	13,420	13,419	1	1
6224	Print & Non-Print Material	3,000	-1,000	0	2,000	0	2,000	2,000	1,459	541	541
6231	Fuel and Lubricants	2,590	2,000	0	4,590	0	4,590	4,590	4,345	245	245
6242	Maintenance of Buildings	7,000	0	0	7,000	0	7,000	7,000	6,983	17	17
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6255	Maintenance of Other Infrastructure	2,700	0	0	2,700	0	2,700	2,343	2,340	360	3
6261	Local Travel & Subsistence	6,000	-2,500	0	3,500	0	3,500	3,500	3,288	212	212
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	68	32	32
6264	Vehicle Spares & Maintenance	4,500	0	0	4,500	0	4,500	4,248	3,434	1,066	814
6265	Other Transport Travel & Post	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	2,300	400	0	2,700	0	2,700	2,491	2,407	293	84
6272	Electricity Charges	10,000	700	0	10,700	0	10,700	10,548	10,547	153	1
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	806	394	394
6282	Equipment Maintenance	5,000	1,100	0	6,100	0	6,100	6,100	6,088	12	12
6283	Cleaning & Extermination Services	4,300	0	0	4,300	0	4,300	4,300	4,262	38	38
6284	Other	60,000	4,380	0	64,380	0	64,380	64,380	64,161	219	219
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	28,000	0	0	28,000	0	28,000	24,796	22,721	5,279	2,075
6302	Training (including Scholar's)	650	0	0	650	0	650	639	627	23	12
6321	Subsidies & Contribution to Local Org	307,984	0	0	307,984	0	307,984	303,548	301,092	6,892	2,456
6322	Subsidies & Contribution to Intl Org	11,155	-6,500	0	4,655	0	4,655	0	0	4,655	0

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
PROGRAMME 091 - PUBLIC & POLICE SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		37,774	0	0	37,774	0	37,774	37,215	37,083	691	132
6111	Administrative	8,799	-456	0	8,343	0	8,343	8,056	8,028	315	28
6113	Other Technical & Craft Skill	576	279	0	855	0	855	855	855	0	0
6114	Clerical & Office Support	6,057	43	0	6,100	0	6,100	6,100	6,100	0	0
6115	Semi-Skilled Operatives & Unskilled	818	0	0	818	0	818	817	817	1	0
6116	Contracted Employees	6,000	0	0	6,000	0	6,000	5,729	5,729	271	0
6131	Other Direct Labour Costs	854	369	0	1,223	0	1,223	1,223	1,223	0	0
6133	Benefits & Allowances	1,827	-259	0	1,568	0	1,568	1,568	1,568	0	0
6134	National Insurance	1,118	24	0	1,142	0	1,142	1,142	1,142	0	0
6223	Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6224	Print & Non-Print Material	560	0	0	560	0	560	560	560	0	0
6231	Fuel and Lubricants	365	-100	0	265	0	265	265	265	0	0
6242	Maintenance of Buildings	1,870	-99	0	1,771	0	1,771	1,771	1,770	1	1
6243	Janitorial & Cleaning Supplies	414	0	0	414	0	414	414	414	0	0
6261	Local Travel & Subsistence	810	0	0	810	0	810	810	788	22	22
6263	Postage Telex & Cablegram	29	0	0	29	0	29	29	28	1	1
6264	Vehicle Spares & Maintenance	230	0	0	230	0	230	230	230	0	0
6271	Telephone Charges	1,300	-100	0	1,200	0	1,200	1,200	1,200	0	0
6272	Electricity Charges	1,584	100	0	1,684	0	1,684	1,684	1,684	0	0
6281	Security Services	0	199	0	199	0	199	199	153	46	46
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermination Services	425	0	0	425	0	425	425	425	0	0
6284	Other	600	0	0	600	0	600	600	567	33	33
6293	Refreshment and Meals	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6294	Other	138	0	0	138	0	138	138	137	1	1

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

AGENCY 10 - TEACHING SERVICE COMMISSION
PROGRAMME 101 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		52,004	1	0	52,005	0	52,005	50,897	50,809	1,196	88
6111	Administrative	6,477	-83	0	6,394	0	6,394	6,333	6,333	61	0
6113	Other Technical & Craft Skill	2,152	-156	0	1,996	0	1,996	1,933	1,933	63	0
6114	Clerical & Office Support	8,514	-1,602	0	6,912	0	6,912	6,867	6,867	45	0
6115	Semi-Skilled Operatives & Unskilled	1,831	0	0	1,831	0	1,831	1,635	1,635	196	0
6116	Contracted Employees	5,925	1,759	0	7,684	0	7,684	7,684	7,684	0	0
6131	Other Direct Labour Costs	1,434	0	0	1,434	0	1,434	1,070	1,070	364	0
6133	Benefits & Allowances	1,684	0	0	1,684	0	1,684	1,517	1,517	167	0
6134	National Insurance	1,200	83	0	1,283	0	1,283	1,283	1,283	0	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Material & Supplies	220	0	0	220	0	220	220	220	0	0
6223	Office Materials & Supplies	2,645	0	0	2,645	0	2,645	2,645	2,645	0	0
6224	Print & Non-Print Material	515	0	0	515	0	515	515	515	0	0
6231	Fuel and Lubricants	840	50	0	890	0	890	890	890	0	0
6242	Maintenance of Buildings	3,800	0	0	3,800	0	3,800	3,800	3,799	1	1
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6261	Local Travel & Subsistence	2,800	-621	0	2,179	0	2,179	2,179	2,179	0	0
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintenance	460	0	0	460	0	460	460	460	0	0
6271	Telephone Charges	600	77	0	677	0	677	677	677	0	0
6272	Electricity Charges	500	0	0	500	0	500	288	201	299	87
6273	Water Charges	988	0	0	988	0	988	988	988	0	0
6281	Security Services	2,016	284	0	2,300	0	2,300	2,300	2,300	0	0
6282	Equipment Maintenance	800	60	0	860	0	860	860	860	0	0
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	160	0	0
6284	Other	2,165	0	0	2,165	0	2,165	2,165	2,165	0	0
6291	National & Other Events	40	0	0	40	0	40	40	40	0	0
6293	Refreshment and Meals	2,100	150	0	2,250	0	2,250	2,250	2,250	0	0
6294	Other	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholar's)	123	0	0	123	0	123	123	123	0	0

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 111 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,090,608	-1	0	1,090,607	0	1,090,607	999,215	967,579	123,028	31,636
6111	Administrative	6,678	0	0	6,678	0	6,678	6,025	6,025	653	0
6112	Senior Technical	11,095	0	0	11,095	0	11,095	11,054	11,054	41	0
6113	Other Technical & Craft Skill	19,781	1,386	0	21,167	0	21,167	21,167	21,161	6	6
6114	Clerical & Office Support	114,631	-2,637	0	111,994	0	111,994	110,594	110,562	1,432	32
6115	Semi-Skilled Operatives & Unskilled	18,957	1,250	0	20,207	0	20,207	20,207	20,207	0	0
6116	Contracted Employees	181,658	0	0	181,658	0	181,658	172,317	172,313	9,345	4
6131	Other Direct Labour Costs	9,408	-200	0	9,208	0	9,208	4,594	4,534	4,674	60
6133	Benefits & Allowances	11,798	62	0	11,860	0	11,860	11,860	11,860	0	0
6134	National Insurance	12,394	138	0	12,532	0	12,532	12,532	12,532	0	0
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	70	62	938	8
6222	Field Material & Supplies	90,000	-87,000	0	3,000	0	3,000	3,000	2,997	3	3
6223	Office Materials & Supplies	35,000	-32,124	0	2,876	0	2,876	2,876	2,872	4	4
6224	Print & Non-Print Material	38,000	-33,448	0	4,552	0	4,552	4,552	3,812	740	740
6231	Fuel and Lubricants	9,166	0	0	9,166	0	9,166	9,166	8,764	402	402
6241	Rental of Buildings	58,524	0	0	58,524	0	58,524	44,211	41,907	16,617	2,304
6242	Maintenance of Buildings	9,050	0	0	9,050	0	9,050	4,245	3,027	6,023	1,218
6243	Janitorial & Cleaning Supplies	1,000	0	0	1,000	0	1,000	355	120	880	235
6255	Maintenance of Other Infrastructure	4,980	0	0	4,980	0	4,980	1,361	801	4,179	560
6261	Local Travel & Subsistence	45,000	-30,000	0	15,000	0	15,000	15,000	14,948	52	52
6263	Postage Telex & Cablegram	2,000	0	0	2,000	0	2,000	1,698	81	1,919	1,617
6264	Vehicle Spares & Maintenance	11,500	0	0	11,500	0	11,500	7,395	6,293	5,207	1,102
6265	Other Transport Travel & Post	73,000	-58,000	0	15,000	0	15,000	15,000	14,944	56	56
6271	Telephone Charges	14,388	0	0	14,388	0	14,388	9,112	7,268	7,120	1,844
6272	Electricity Charges	50,970	0	0	50,970	0	50,970	34,724	29,715	21,255	5,009
6273	Water Charges	8,100	0	0	8,100	0	8,100	8,100	6,868	1,232	1,232
6281	Security Services	164,930	-47,411	0	117,519	0	117,519	99,260	90,518	27,001	8,742
6282	Equipment Maintenance	10,000	0	0	10,000	0	10,000	10,000	9,118	882	882
6283	Cleaning & Extermination Services	4,700	-2,048	0	2,652	0	2,652	2,120	1,902	750	218
6284	Other	28,000	240,893	0	268,893	0	268,893	268,893	268,861	32	32
6293	Refreshment and Meals	6,000	0	0	6,000	0	6,000	3,624	3,424	2,576	200
6294	Other	34,900	49,138	0	84,038	0	84,038	80,746	78,507	5,531	2,239
6302	Training (including Scholar's)	4,000	0	0	4,000	0	4,000	3,357	522	3,478	2,835

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 112 - ELECTIONS ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,351,964	0	0	1,351,964	0	1,351,964	546,240	321,551	1,030,413	224,689
6221	Drugs & Medical Supplies	675	0	0	675	0	675	475	195	480	280
6222	Field Material & Supplies	31,678	80,000	0	111,678	0	111,678	111,678	91,721	19,957	19,957
6223	Office Materials & Supplies	17,409	34,000	0	51,409	0	51,409	51,409	41,701	9,708	9,708
6224	Print & Non-Print Material	146,519	0	0	146,519	0	146,519	50,500	201	146,318	50,299
6231	Fuel and Lubricants	16,100	0	0	16,100	0	16,100	2,500	2,337	13,763	163
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	1,000	0	5,000	1,000
6243	Janitorial & Cleaning Supplies	928	0	0	928	0	928	500	113	815	387
6261	Local Travel & Subsistence	47,242	0	0	47,242	0	47,242	12,000	6,150	41,092	5,850
6263	Postage Telex & Cablegram	433	0	0	433	0	433	25	0	433	25
6264	Vehicle Spares & Maintenance	0	0	0	0	0	0	0	0	0	0
6265	Other Transport Travel & Post	73,690	0	0	73,690	0	73,690	7,000	1,949	71,741	5,051
6271	Telephone Charges	6,810	0	0	6,810	0	6,810	1,500	0	6,810	1,500
6272	Electricity Charges	2,940	0	0	2,940	0	2,940	200	0	2,940	200
6273	Water Charges	500	0	0	500	0	500	0	0	500	0
6281	Security Services	27,930	0	0	27,930	0	27,930	6,500	0	27,930	6,500
6282	Equipment Maintenance	12,125	0	0	12,125	0	12,125	12,125	9,145	2,980	2,980
6284	Other	50,798	0	0	50,798	0	50,798	50,798	36,728	14,070	14,070
6293	Refreshment and Meals	35,887	0	0	35,887	0	35,887	4,500	544	35,343	3,956
6294	Other	698,000	-114,000	0	584,000	0	584,000	204,375	110,143	473,857	94,232
6302	Training (including Scholar's)	177,300	0	0	177,300	0	177,300	29,155	20,624	156,676	8,531

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		50,225	0	0	50,225	0	50,225	48,879	47,129	3,096	1,750
6116	Contracted Employees	19,223	0	0	19,223	0	19,223	19,223	19,223	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	103	17	17
6222	Field Material & Supplies	185	0	0	185	0	185	185	98	87	87
6223	Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6224	Print & Non-Print Material	630	0	0	630	0	630	630	630	0	0
6231	Fuel and Lubricants	3,150	0	0	3,150	0	3,150	3,150	3,150	0	0
6242	Maintenance of Buildings	200	0	0	200	0	200	200	200	0	0
6243	Janitorial & Cleaning Supplies	182	0	0	182	0	182	182	181	1	1
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	4,978	4,974	26	4
6263	Postage Telex & Cablegram	20	0	0	20	0	20	15	0	20	15
6264	Vehicle Spares & Maintenance	2,150	0	0	2,150	0	2,150	2,150	1,929	221	221
6265	Other Transport Travel & Post	12,200	0	0	12,200	0	12,200	10,881	10,849	1,351	32
6271	Telephone Charges	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6281	Security Services	3,000	0	0	3,000	0	3,000	3,000	1,669	1,331	1,331
6282	Equipment Maintenance	460	0	0	460	0	460	460	460	0	0
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	159	1	1
6284	Other	300	0	0	300	0	300	300	262	38	38
6293	Refreshment and Meals	240	0	0	240	0	240	240	239	1	1
6294	Other	105	0	0	105	0	105	105	103	2	2

MR. SEEWCHAN
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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		32,407	0	0	32,407	0	32,407	32,136	31,833	574	303
6111	Administrative	1,489	-332	0	1,157	0	1,157	1,067	1,067	90	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	6,424	20	0	6,444	0	6,444	6,443	6,443	1	0
6115	Semi-Skilled Operatives & Unskilled	1,226	0	0	1,226	0	1,226	1,226	1,224	2	2
6116	Contracted Employees	7,554	191	0	7,745	0	7,745	7,745	7,745	0	0
6131	Other Direct Labour Costs	703	117	0	820	0	820	820	820	0	0
6133	Benefits & Allowances	748	4	0	752	0	752	752	752	0	0
6134	National Insurance	768	0	0	768	0	768	745	745	23	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	40	0	0	40	0	40	40	40	0	0
6223	Office Materials & Supplies	640	0	0	640	0	640	640	640	0	0
6224	Print & Non-Print Material	325	0	0	325	0	325	325	322	3	3
6231	Fuel and Lubricants	700	0	0	700	0	700	700	700	0	0
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	220	0	0	220	0	220	220	218	2	2
6255	Maintenance of Other Infrastructure	330	0	0	330	0	330	330	330	0	0
6261	Local Travel & Subsistence	220	0	0	220	0	220	220	197	23	23
6263	Postage Telex & Cablegram	35	0	0	35	0	35	35	0	35	35
6264	Vehicle Spares & Maintenance	1,000	0	0	1,000	0	1,000	843	832	168	11
6271	Telephone Charges	420	300	0	720	0	720	720	720	0	0
6272	Electricity Charges	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6273	Water Charges	650	-300	0	350	0	350	350	350	0	0
6281	Security Services	495	0	0	495	0	495	495	407	88	88
6282	Equipment Maintenance	410	0	0	410	0	410	410	410	0	0
6283	Cleaning & Extermination Services	460	0	0	460	0	460	460	458	2	2
6284	Other	80	0	0	80	0	80	80	52	28	28
6291	National & Other Events	500	0	0	500	0	500	500	396	104	104
6293	Refreshment and Meals	245	0	0	245	0	245	245	243	2	2
6294	Other	85	0	0	85	0	85	85	82	3	3

MR. SEEWCHAN
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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		138,313	0	0	138,313	0	138,313	137,989	136,951	1,362	1,038
6111	Administrative	11,389	-28	0	11,361	0	11,361	11,229	11,229	132	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	5,395	0	0	5,395	0	5,395	5,385	5,385	10	0
6131	Other Direct Labour Costs	2,999	28	0	3,027	0	3,027	3,027	3,027	0	0
6133	Benefits & Allowances	1,515	0	0	1,515	0	1,515	1,350	1,350	165	0
6134	National Insurance	811	0	0	811	0	811	794	794	17	0
6211	Expense Specific to Agency	76,914	0	0	76,914	0	76,914	76,914	76,914	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	40	10	10
6222	Field Material & Supplies	50	0	0	50	0	50	50	47	3	3
6223	Office Materials & Supplies	360	0	0	360	0	360	360	359	1	1
6224	Print & Non-Print Material	1,300	2,000	0	3,300	0	3,300	3,300	3,299	1	1
6231	Fuel and Lubricants	385	0	0	385	0	385	385	385	0	0
6243	Janitorial & Cleaning Supplies	210	0	0	210	0	210	210	209	1	1
6261	Local Travel & Subsistence	600	0	0	600	0	600	600	581	19	19
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Maintenance	50	0	0	50	0	50	50	15	35	35
6271	Telephone Charges	530	0	0	530	0	530	530	530	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	50	400	0	450	0	450	450	450	0	0
6283	Cleaning & Extermination Services	30	0	0	30	0	30	30	30	0	0
6284	Other	12,700	0	0	12,700	0	12,700	12,700	11,756	944	944
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	60	0	0	60	0	60	60	59	1	1
6294	Other	2,100	0	0	2,100	0	2,100	2,100	2,096	4	4
6302	Training (including Scholar's)	15,000	-2,400	0	12,600	0	12,600	12,600	12,596	4	4
6312	Subvention to Local Authority	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6322	Subsidies & Contribution to Intl Org	800	0	0	800	0	800	800	800	0	0

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

AGENCY 14 - PUBLIC SERVICE MINISTRY
PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		312,943	0	0	312,943	15,000	327,943	327,059	326,408	1,535	651
6111	Administrative	6,729	483	0	7,212	0	7,212	7,212	7,212	0	0
6112	Senior Technical	3,736	0	0	3,736	0	3,736	3,519	3,519	217	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	5,142	158	0	5,300	0	5,300	5,300	5,300	0	0
6115	Semi-Skilled Operatives & Unskilled	2,299	0	0	2,299	0	2,299	2,299	2,299	0	0
6116	Contracted Employees	55,486	0	0	55,486	0	55,486	55,486	55,486	0	0
6117	Temporary Employees	453	35	0	488	0	488	488	488	0	0
6131	Other Direct Labour Costs	2,004	-767	0	1,237	0	1,237	1,053	1,053	184	0
6133	Benefits & Allowances	1,863	91	0	1,954	0	1,954	1,931	1,931	23	0
6134	National Insurance	1,438	0	0	1,438	0	1,438	1,397	1,397	41	0
6221	Drugs & Medical Supplies	62	0	0	62	0	62	62	62	0	0
6223	Office Materials & Supplies	1,800	0	0	1,800	0	1,800	1,769	1,768	32	1
6224	Print & Non-Print Material	750	0	0	750	0	750	750	750	0	0
6231	Fuel and Lubricants	1,400	1,000	0	2,400	0	2,400	2,400	2,400	0	0
6242	Maintenance of Buildings	2,480	0	0	2,480	0	2,480	2,441	2,441	39	0
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6261	Local Travel & Subsistence	3,411	0	0	3,411	0	3,411	3,410	3,410	1	0
6263	Postage Telex & Cablegram	845	-400	0	445	0	445	445	209	236	236
6264	Vehicle Spares & Maintenance	2,052	0	0	2,052	0	2,052	2,052	2,051	1	1
6271	Telephone Charges	3,900	0	0	3,900	0	3,900	3,900	3,622	278	278
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	5,939	61	61
6273	Water Charges	442	0	0	442	0	442	442	442	0	0
6281	Security Services	7,380	0	0	7,380	0	7,380	7,380	7,380	0	0
6282	Equipment Maintenance	1,787	372	0	2,159	0	2,159	2,159	2,159	0	0
6283	Cleaning & Extermination Services	1,080	-600	0	480	0	480	480	480	0	0
6284	Other	5,200	-372	0	4,828	0	4,828	4,828	4,809	19	19
6291	National & Other Events	475	0	0	475	0	475	335	326	149	9
6293	Refreshment and Meals	830	0	0	830	0	830	830	830	0	0
6294	Other	1,700	0	0	1,700	0	1,700	1,700	1,698	2	2
6302	Training (including Scholar's)	188,369	0	0	188,369	15,000	203,369	203,369	203,331	38	38
6322	Subsidies & Contribution to Intl Org	3,130	0	0	3,130	0	3,130	2,922	2,916	214	6

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 - AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		237,882	0	8,496	246,378	1,200	247,578	240,221	239,901	7,677	320
6111	Administrative	3,599	0	0	3,599	0	3,599	3,177	3,177	422	0
6113	Other Technical & Craft Skill	756	845	0	1,601	0	1,601	1,503	1,503	98	0
6115	Semi-Skilled Operatives & Unskilled	4,263	0	0	4,263	0	4,263	4,263	4,263	0	0
6116	Contracted Employees	63,885	-1,139	0	62,746	0	62,746	55,976	55,923	6,823	53
6131	Other Direct Labour Costs	653	0	0	653	0	653	617	617	36	0
6133	Benefits & Allowances	719	164	0	883	0	883	882	882	1	0
6134	National Insurance	636	130	0	766	0	766	736	736	30	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	170	0	0	170	0	170	170	159	11	11
6223	Office Materials & Supplies	2,023	0	0	2,023	0	2,023	2,023	1,973	50	50
6224	Print & Non-Print Material	1,080	-150	48	978	0	978	978	977	1	1
6231	Fuel and Lubricants	5,469	1,968	484	7,921	0	7,921	7,921	7,867	54	54
6241	Rental of Buildings	0	-113	2,520	2,407	0	2,407	2,407	2,406	1	1
6242	Maintenance of Buildings	5,200	-1,280	0	3,920	0	3,920	3,920	3,920	0	0
6243	Janitorial & Cleaning Supplies	1,100	0	0	1,100	0	1,100	1,100	1,076	24	24
6255	Maintenance of Other Infrastructure	1,000	-140	0	860	0	860	860	859	1	1
6261	Local Travel & Subsistence	6,000	-1,400	0	4,600	0	4,600	4,600	4,598	2	2
6263	Postage Telex & Cablegram	75	-50	0	25	0	25	25	24	1	1
6264	Vehicle Spares & Maintenance	4,705	0	40	4,745	0	4,745	4,745	4,725	20	20
6265	Other Transport Travel & Post	12,100	636	546	13,282	1,200	14,482	14,482	14,452	30	30
6271	Telephone Charges	2,000	-355	0	1,645	0	1,645	1,645	1,642	3	3
6272	Electricity Charges	7,920	-157	350	8,113	0	8,113	8,113	8,113	0	0
6273	Water Charges	974	0	0	974	0	974	974	974	0	0
6281	Security Services	6,859	-72	0	6,787	0	6,787	6,787	6,787	0	0
6282	Equipment Maintenance	1,800	-100	0	1,700	0	1,700	1,700	1,698	2	2
6283	Cleaning & Extermination Services	1,500	-150	0	1,350	0	1,350	1,350	1,346	4	4
6284	Other	5,700	0	0	5,700	0	5,700	5,700	5,646	54	54
6291	National & Other Events	19,700	1,220	0	20,920	0	20,920	20,920	20,920	0	0
6292	Dietary	8,000	0	0	8,000	0	8,000	8,000	7,996	4	4
6293	Refreshment and Meals	1,400	625	0	2,025	0	2,025	2,025	2,023	2	2
6294	Other	900	154	4,158	5,212	0	5,212	5,212	5,210	2	2
6302	Training (including Scholar's)	67,000	0	350	67,350	0	67,350	67,350	67,349	1	1
6321	Subsidies & Contribution to Local Org	636	-636	0	0	0	0	0	0	0	0

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,168,177	-12,500	0	1,155,677	190,000	1,345,677	1,344,580	1,314,223	31,454	30,357
6111	Administrative	7,937	1,760	0	9,697	0	9,697	9,697	9,697	0	0
6112	Senior Technical	3,172	-608	0	2,564	0	2,564	2,247	2,247	317	0
6113	Other Technical & Craft Skill	8,239	0	0	8,239	0	8,239	8,138	8,138	101	0
6114	Clerical & Office Support	11,940	0	0	11,940	0	11,940	11,643	11,643	297	0
6115	Semi-Skilled Operatives & Unskilled	2,552	-111	0	2,441	0	2,441	2,059	2,059	382	0
6116	Contracted Employees	43,593	0	0	43,593	0	43,593	43,593	43,592	1	1
6117	Temporary Employees	6,351	555	0	6,906	0	6,906	6,906	6,906	0	0
6131	Other Direct Labour Costs	2,512	-1,649	0	863	0	863	863	861	2	2
6133	Benefits & Allowances	3,161	53	0	3,214	0	3,214	3,214	3,214	0	0
6134	National Insurance	2,680	0	0	2,680	0	2,680	2,680	2,595	85	85
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	61	19	19
6222	Field Material & Supplies	100	0	0	100	0	100	100	99	1	1
6223	Office Materials & Supplies	3,675	-1,500	0	2,175	0	2,175	2,175	2,174	1	1
6224	Print & Non-Print Material	1,929	0	0	1,929	0	1,929	1,929	1,805	124	124
6231	Fuel and Lubricants	1,725	0	0	1,725	0	1,725	1,725	1,724	1	1
6242	Maintenance of Buildings	4,200	1,900	0	6,100	0	6,100	6,100	6,100	0	0
6243	Janitorial & Cleaning Supplies	900	0	0	900	0	900	900	896	4	4
6255	Maintenance of Other Infrastructure	500	700	0	1,200	0	1,200	1,200	1,200	0	0
6261	Local Travel & Subsistence	6,700	0	0	6,700	0	6,700	6,700	6,513	187	187
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	31	19	19
6264	Vehicle Spares & Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,997	3	3
6265	Other Transport Travel & Post	2,600	0	0	2,600	0	2,600	2,600	2,289	311	311
6271	Telephone Charges	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6272	Electricity Charges	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6273	Water Charges	1,013	0	0	1,013	0	1,013	1,013	1,013	0	0
6281	Security Services	12,300	0	0	12,300	0	12,300	12,300	11,360	940	940
6282	Equipment Maintenance	1,800	-300	0	1,500	0	1,500	1,500	1,377	123	123
6283	Cleaning & Extermination Services	4,250	-400	0	3,850	0	3,850	3,850	3,850	0	0
6284	Other	16,000	-12,500	0	3,500	0	3,500	3,500	3,372	128	128
6291	National & Other Events	300	0	0	300	0	300	300	300	0	0
6293	Refreshment and Meals	1,268	0	0	1,268	0	1,268	1,268	1,257	11	11
6294	Other	5,900	-400	0	5,500	0	5,500	5,500	5,500	0	0
6302	Training (including Scholar's)	150	0	0	150	0	150	150	110	40	40
6321	Subsidies & Contribution to Local Org	992,000	0	0	992,000	190,000	1,182,000	1,182,000	1,153,644	28,356	28,356

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		942,277	12,500	450,000	1,404,777	0	1,404,777	1,398,928	1,387,109	17,668	11,819
6111	Administrative	3,007	0	0	3,007	0	3,007	3,007	3,007	0	0
6112	Senior Technical	75,000	20	0	75,020	0	75,020	75,020	75,000	20	20
6113	Other Technical & Craft Skill	23,410	0	0	23,410	0	23,410	23,410	23,410	0	0
6114	Clerical & Office Support	3,357	0	0	3,357	0	3,357	2,899	2,899	458	0
6115	Semi-Skilled Operatives & Unskilled	12,730	-30	0	12,700	0	12,700	9,418	9,418	3,282	0
6116	Contracted Employees	30,205	5	0	30,210	0	30,210	30,210	30,205	5	5
6131	Other Direct Labour Costs	2,570	5	0	2,575	0	2,575	2,575	1,616	959	959
6133	Benefits & Allowances	22,355	0	0	22,355	0	22,355	21,790	21,730	625	60
6134	National Insurance	8,922	0	0	8,922	0	8,922	8,392	8,392	530	0
6221	Drugs & Medical Supplies	14,000	6,053	0	20,053	0	20,053	20,053	15,345	4,708	4,708
6222	Field Material & Supplies	14,500	-2,946	0	11,554	0	11,554	11,554	11,021	533	533
6223	Office Materials & Supplies	9,000	-965	0	8,035	0	8,035	8,035	8,030	5	5
6224	Print & Non-Print Material	4,000	-568	0	3,432	0	3,432	3,432	3,355	77	77
6231	Fuel and Lubricants	10,464	6,000	0	16,464	0	16,464	16,464	15,296	1,168	1,168
6241	Rental of Buildings	7,000	-2,940	0	4,060	0	4,060	4,060	3,312	748	748
6242	Maintenance of Buildings	11,000	0	0	11,000	0	11,000	11,000	9,628	1,372	1,372
6243	Janitorial & Cleaning Supplies	1,000	0	0	1,000	0	1,000	1,000	958	42	42
6252	Maintenance of Bridges	1,300	-945	0	355	0	355	355	355	0	0
6255	Maintenance of Other Infrastructure	1,300	0	0	1,300	0	1,300	1,286	1,286	14	0
6261	Local Travel & Subsistence	31,000	0	0	31,000	0	31,000	31,000	30,355	645	645
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	37	113	113
6264	Vehicle Spares & Maintenance	7,800	-2,151	0	5,649	0	5,649	5,649	5,645	4	4
6265	Other Transport Travel & Post	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6271	Telephone Charges	5,000	600	0	5,600	0	5,600	5,600	5,584	16	16
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6273	Water Charges	2,250	0	0	2,250	0	2,250	2,250	2,016	234	234
6281	Security Services	5,382	-1,010	0	4,372	0	4,372	4,372	3,858	514	514
6282	Equipment Maintenance	1,500	-278	0	1,222	0	1,222	1,222	1,221	1	1
6283	Cleaning & Extermination Services	1,300	-136	0	1,164	0	1,164	1,164	1,107	57	57
6284	Other	15,500	-1,330	0	14,170	0	14,170	14,170	13,915	255	255
6291	National & Other Events	5,800	0	0	5,800	0	5,800	5,800	5,703	97	97
6293	Refreshment and Meals	2,200	0	0	2,200	0	2,200	2,200	2,196	4	4
6294	Other	10,500	-6,600	10,000	13,900	0	13,900	12,900	12,895	1,005	5
6302	Training (including Scholar's)	7,500	0	0	7,500	0	7,500	7,500	7,324	176	176
6321	Subsidies & Contribution to Local Org	566,271	19,716	440,000	1,025,987	0	1,025,987	1,025,987	1,025,987	0	0
6322	Subsidies & Contribution to Intl Org	16,504	0	0	16,504	0	16,504	16,504	16,504	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		76,872	4,799	0	81,671	0	81,671	80,526	78,671	3,000	1,855
6112	Senior Technical	5,870	-1,892	0	3,978	0	3,978	3,978	3,924	54	54
6113	Other Technical & Craft Skill	1,382	-124	0	1,258	0	1,258	1,172	1,172	86	0
6114	Clerical & Office Support	1,190	0	0	1,190	0	1,190	1,166	1,166	24	0
6115	Semi-Skilled Operatives & Unskilled	4,593	0	0	4,593	0	4,593	4,593	4,593	0	0
6116	Contracted Employees	9,661	6,815	0	16,476	0	16,476	16,476	16,476	0	0
6131	Other Direct Labour Costs	567	0	0	567	0	567	1	0	567	1
6133	Benefits & Allowances	1,302	0	0	1,302	0	1,302	1,034	972	330	62
6134	National Insurance	985	0	0	985	0	985	972	838	147	134
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	0	30	30
6222	Field Material & Supplies	2,800	-1,000	0	1,800	0	1,800	1,800	1,700	100	100
6223	Office Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6224	Print & Non-Print Material	400	0	0	400	0	400	400	339	61	61
6231	Fuel and Lubricants	1,686	1,000	0	2,686	0	2,686	2,686	2,686	0	0
6242	Maintenance of Buildings	3,000	1,300	0	4,300	0	4,300	4,300	4,165	135	135
6243	Janitorial & Cleaning Supplies	150	0	0	150	0	150	150	143	7	7
6261	Local Travel & Subsistence	2,700	-1,000	0	1,700	0	1,700	1,697	1,370	330	327
6263	Postage Telex & Cablegram	40	0	0	40	0	40	0	0	40	0
6264	Vehicle Spares & Maintenance	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6265	Other Transport Travel & Post	145	0	0	145	0	145	0	0	145	0
6271	Telephone Charges	500	200	0	700	0	700	700	696	4	4
6272	Electricity Charges	2,226	-200	0	2,026	0	2,026	2,026	2,005	21	21
6273	Water Charges	147	0	0	147	0	147	147	147	0	0
6281	Security Services	5,852	-1,000	0	4,852	0	4,852	4,852	4,309	543	543
6282	Equipment Maintenance	880	0	0	880	0	880	880	878	2	2
6283	Cleaning & Extermination Services	760	-300	0	460	0	460	460	459	1	1
6284	Other	400	0	0	400	0	400	400	382	18	18
6291	National & Other Events	2,500	1,000	0	3,500	0	3,500	3,500	3,252	248	248
6293	Refreshment and Meals	880	0	0	880	0	880	880	856	24	24
6294	Other	996	0	0	996	0	996	996	995	1	1
6302	Training (including Scholar's)	4,880	0	0	4,880	0	4,880	4,880	4,880	0	0
6322	Subsidies & Contribution to Intl Org	18,000	0	0	18,000	0	18,000	18,000	17,918	82	82

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		177,665	-4,800	0	172,865	0	172,865	171,843	168,974	3,891	2,869
6112	Senior Technical	4,835	0	0	4,835	0	4,835	4,832	4,832	3	0
6113	Other Technical & Craft Skill	10,687	0	0	10,687	0	10,687	10,658	10,658	29	0
6114	Clerical & Office Support	2,293	-122	0	2,171	0	2,171	1,890	1,890	281	0
6115	Semi-Skilled Operatives & Unskilled	1,680	-55	0	1,625	0	1,625	1,242	1,242	383	0
6116	Contracted Employees	14,510	1,623	0	16,133	0	16,133	16,133	16,110	23	23
6117	Temporary Employees	4,866	-4,866	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	4,461	-891	0	3,570	0	3,570	3,570	3,520	50	50
6133	Benefits & Allowances	2,011	-611	0	1,400	0	1,400	1,400	1,400	0	0
6134	National Insurance	1,789	122	0	1,911	0	1,911	1,585	1,585	326	0
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	250	0	0
6222	Field Material & Supplies	10,650	-1,400	0	9,250	0	9,250	9,250	9,248	2	2
6223	Office Materials & Supplies	3,300	-500	0	2,800	0	2,800	2,800	2,800	0	0
6224	Print & Non-Print Material	2,500	-1,100	0	1,400	0	1,400	1,400	1,347	53	53
6231	Fuel and Lubricants	1,995	0	0	1,995	0	1,995	1,995	1,993	2	2
6242	Maintenance of Buildings	7,500	-3,000	0	4,500	0	4,500	4,500	4,381	119	119
6243	Janitorial & Cleaning Supplies	420	0	0	420	0	420	420	420	0	0
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	1,260	740	740
6261	Local Travel & Subsistence	3,550	-1,400	0	2,150	0	2,150	2,150	1,876	274	274
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	14	16	16
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
6265	Other Transport Travel & Post	8,375	1,400	0	9,775	0	9,775	9,775	9,579	196	196
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6273	Water Charges	750	0	0	750	0	750	750	750	0	0
6281	Security Services	4,423	1,600	0	6,023	0	6,023	6,023	5,099	924	924
6282	Equipment Maintenance	5,250	-167	0	5,083	0	5,083	5,083	5,033	50	50
6283	Cleaning & Extermination Services	1,498	0	0	1,498	0	1,498	1,498	1,429	69	69
6284	Other	3,496	4,567	0	8,063	0	8,063	8,063	8,036	27	27
6291	National & Other Events	3,720	0	0	3,720	0	3,720	3,720	3,402	318	318
6293	Refreshment and Meals	250	0	0	250	0	250	250	250	0	0
6294	Other	250	0	0	250	0	250	250	250	0	0
6302	Training (including Scholar's)	10,500	0	0	10,500	0	10,500	10,500	10,499	1	1
6322	Subsidies & Contribution to Intl Org	44,826	0	0	44,826	0	44,826	44,826	44,826	0	0

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 231 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		373,875	-137	0	373,738	0	373,738	371,695	371,041	2,697	654
6111	Administrative	3,688	-597	0	3,091	0	3,091	2,501	2,501	590	0
6113	Other Technical & Craft Skill	2,045	0	0	2,045	0	2,045	1,203	1,203	842	0
6115	Semi-Skilled Operatives & Unskilled	1,261	-37	0	1,224	0	1,224	1,084	1,084	140	0
6116	Contracted Employees	43,148	597	0	43,745	0	43,745	43,745	43,724	21	21
6131	Other Direct Labour Costs	365	0	0	365	0	365	36	36	329	0
6133	Benefits & Allowances	589	0	0	589	0	589	554	554	35	0
6134	National Insurance	391	0	0	391	0	391	285	285	106	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	99	1	1
6222	Field Material & Supplies	275	0	0	275	0	275	275	274	1	1
6223	Office Materials & Supplies	3,900	-150	0	3,750	0	3,750	3,750	3,750	0	0
6224	Print & Non-Print Material	750	0	0	750	0	750	750	750	0	0
6231	Fuel and Lubricants	3,295	150	0	3,445	0	3,445	3,445	3,445	0	0
6242	Maintenance of Buildings	9,000	4,120	0	13,120	0	13,120	13,120	13,120	0	0
6243	Janitorial & Cleaning Supplies	3,000	646	0	3,646	0	3,646	3,646	3,646	0	0
6255	Maintenance of Other Infrastructure	2,630	0	0	2,630	0	2,630	2,630	2,630	0	0
6261	Local Travel & Subsistence	5,230	1,900	0	7,130	0	7,130	7,130	7,130	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Maintenance	1,800	97	0	1,897	0	1,897	1,897	1,897	0	0
6265	Other Transport Travel & Post	200	0	0	200	0	200	200	200	0	0
6271	Telephone Charges	3,550	664	0	4,214	0	4,214	4,213	4,213	1	0
6272	Electricity Charges	30,134	-4,387	0	25,747	0	25,747	25,747	25,747	0	0
6273	Water Charges	3,585	0	0	3,585	0	3,585	3,585	3,585	0	0
6281	Security Services	32,392	-3,225	0	29,167	0	29,167	29,167	29,167	0	0
6282	Equipment Maintenance	4,000	-800	0	3,200	0	3,200	3,200	3,199	1	1
6283	Cleaning & Extermination Services	525	0	0	525	0	525	525	525	0	0
6284	Other	5,000	885	0	5,885	0	5,885	5,885	5,885	0	0
6291	National & Other Events	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
6293	Refreshment and Meals	1,112	0	0	1,112	0	1,112	1,112	1,112	0	0
6294	Other	120	0	0	120	0	120	120	120	0	0
6302	Training (including Scholar's)	168	0	0	168	0	168	168	168	0	0
6321	Subsidies & Contribution to Local Org	166,750	0	0	166,750	0	166,750	166,750	166,750	0	0
6322	Subsidies & Contribution to Intl Org	14,822	0	0	14,822	0	14,822	14,822	14,193	629	629

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		53,768	464	0	54,232	0	54,232	53,977	52,055	2,177	1,922
6111	Administrative	3,079	0	0	3,079	0	3,079	3,079	3,079	0	0
6113	Other Technical & Craft Skill	2,110	-100	0	2,010	0	2,010	2,002	2,002	8	0
6114	Clerical & Office Support	3,668	0	0	3,668	0	3,668	3,668	3,668	0	0
6115	Semi-Skilled Operatives & Unskilled	834	0	0	834	0	834	817	817	17	0
6116	Contracted Employees	4,564	0	0	4,564	0	4,564	4,564	4,559	5	5
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	964	0	0	964	0	964	734	720	244	14
6133	Benefits & Allowances	715	364	0	1,079	0	1,079	1,079	1,079	0	0
6134	National Insurance	791	100	0	891	0	891	891	891	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6223	Office Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6224	Print & Non-Print Material	550	0	0	550	0	550	550	550	0	0
6231	Fuel and Lubricants	105	100	0	205	0	205	205	205	0	0
6242	Maintenance of Buildings	2,700	-100	0	2,600	0	2,600	2,600	2,600	0	0
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6255	Maintenance of Other Infrastructure	850	0	0	850	0	850	850	849	1	1
6261	Local Travel & Subsistence	950	0	0	950	0	950	950	950	0	0
6263	Postage Telex & Cablegram	72	0	0	72	0	72	72	72	0	0
6271	Telephone Charges	895	0	0	895	0	895	895	895	0	0
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6273	Water Charges	300	0	0	300	0	300	300	300	0	0
6281	Security Services	14,160	0	0	14,160	0	14,160	14,160	12,258	1,902	1,902
6282	Equipment Maintenance	880	0	0	880	0	880	880	880	0	0
6283	Cleaning & Extermination Services	220	100	0	320	0	320	320	320	0	0
6284	Other	1,800	100	0	1,900	0	1,900	1,900	1,900	0	0
6291	National & Other Events	310	-100	0	210	0	210	210	210	0	0
6293	Refreshment and Meals	530	0	0	530	0	530	530	530	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholar's)	76	0	0	76	0	76	76	76	0	0

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		44,588	-327	0	44,261	0	44,261	41,488	41,469	2,792	19
6111	Administrative	2,065	0	0	2,065	0	2,065	1,592	1,586	479	6
6112	Senior Technical	5,787	0	0	5,787	0	5,787	5,554	5,554	233	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,992	0	0	1,992	0	1,992	1,178	1,178	814	0
6116	Contracted Employees	10,915	0	0	10,915	0	10,915	10,223	10,217	698	6
6131	Other Direct Labour Costs	1,633	-327	0	1,306	0	1,306	1,051	1,048	258	3
6133	Benefits & Allowances	1,648	0	0	1,648	0	1,648	1,425	1,425	223	0
6134	National Insurance	740	0	0	740	0	740	657	657	83	0
6223	Office Materials & Supplies	2,273	0	0	2,273	0	2,273	2,273	2,272	1	1
6224	Print & Non-Print Material	180	0	0	180	0	180	180	180	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	0	0	0	0	0	0	0	0	0	0
6265	Other Transport Travel & Post	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6271	Telephone Charges	1,195	0	0	1,195	0	1,195	1,195	1,195	0	0
6282	Equipment Maintenance	0	0	0	0	0	0	0	0	0	0
6284	Other	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6291	National & Other Events	1,700	0	0	1,700	0	1,700	1,700	1,697	3	3
6293	Refreshment and Meals	345	0	0	345	0	345	345	345	0	0
6302	Training (including Scholar's)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6321	Subsidies & Contribution to Local Org	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		213,756	0	0	213,756	200,000	413,756	408,632	401,900	11,856	6,732
6111	Administrative	5,153	436	0	5,589	0	5,589	5,589	5,589	0	0
6113	Other Technical & Craft Skill	1,914	-436	0	1,478	0	1,478	1,152	1,152	326	0
6114	Clerical & Office Support	14,280	0	0	14,280	0	14,280	13,419	13,419	861	0
6115	Semi-Skilled Operatives & Unskilled	7,348	0	0	7,348	0	7,348	7,137	7,136	212	1
6116	Contracted Employees	15,552	0	0	15,552	0	15,552	14,951	14,951	601	0
6131	Other Direct Labour Costs	4,456	0	0	4,456	0	4,456	1,910	1,910	2,546	0
6133	Benefits & Allowances	2,391	0	0	2,391	0	2,391	1,887	1,887	504	0
6134	National Insurance	2,154	0	0	2,154	0	2,154	2,129	2,129	25	0
6221	Drugs & Medical Supplies	67	0	0	67	0	67	67	58	9	9
6222	Field Material & Supplies	35	0	0	35	0	35	35	34	1	1
6223	Office Materials & Supplies	2,400	0	0	2,400	0	2,400	2,400	2,396	4	4
6224	Print & Non-Print Material	1,500	0	0	1,500	0	1,500	1,500	1,479	21	21
6231	Fuel and Lubricants	5,074	0	0	5,074	0	5,074	5,074	5,074	0	0
6243	Janitorial & Cleaning Supplies	870	0	0	870	0	870	870	868	2	2
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	1,495	5	5
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	16	4	4
6264	Vehicle Spares & Maintenance	5,100	0	0	5,100	0	5,100	5,100	5,051	49	49
6265	Other Transport Travel & Post	1,400	0	0	1,400	0	1,400	1,400	1,323	77	77
6271	Telephone Charges	2,150	0	0	2,150	0	2,150	2,150	2,102	48	48
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6281	Security Services	29,858	0	0	29,858	0	29,858	29,858	26,226	3,632	3,632
6282	Equipment Maintenance	600	0	0	600	0	600	600	573	27	27
6283	Cleaning & Extermination Services	380	12	0	392	0	392	380	379	13	1
6284	Other	1,480	0	0	1,480	0	1,480	1,480	1,421	59	59
6293	Refreshment and Meals	1,200	0	0	1,200	0	1,200	1,200	1,166	34	34
6294	Other	200	0	0	200	0	200	200	165	35	35
6302	Training (including Scholar's)	100	-12	0	88	0	88	50	0	88	50
6321	Subsidies & Contribution to Local Org	50,000	0	0	50,000	200,000	250,000	250,000	250,000	0	0
6322	Subsidies & Contribution to Intl Org	35,574	0	0	35,574	0	35,574	35,574	32,901	2,673	2,673

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		574,263	-352	0	573,911	0	573,911	572,181	565,193	8,718	6,988
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	1,020	-573	0	447	0	447	85	85	362	0
6113	Other Technical & Craft Skill	4,643	453	0	5,096	0	5,096	4,915	4,915	181	0
6114	Clerical & Office Support	1,009	0	0	1,009	0	1,009	1,008	1,008	1	0
6115	Semi-Skilled Operatives & Unskilled	1,276	0	0	1,276	0	1,276	1,081	1,081	195	0
6116	Contracted Employees	17,444	0	0	17,444	0	17,444	17,444	17,444	0	0
6131	Other Direct Labour Costs	1,410	-232	0	1,178	0	1,178	1,178	1,178	0	0
6133	Benefits & Allowances	858	0	0	858	0	858	583	583	275	0
6134	National Insurance	730	0	0	730	0	730	527	527	203	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	73	2	2
6222	Field Material & Supplies	2,000	1,000	0	3,000	0	3,000	3,000	2,986	14	14
6223	Office Materials & Supplies	800	0	0	800	0	800	800	752	48	48
6224	Print & Non-Print Material	610	0	0	610	0	610	610	609	1	1
6231	Fuel and Lubricants	13,929	0	0	13,929	0	13,929	13,929	13,929	0	0
6242	Maintenance of Buildings	38,000	0	0	38,000	0	38,000	38,000	37,985	15	15
6243	Janitorial & Cleaning Supplies	432	0	0	432	0	432	432	430	2	2
6251	Maintenance of Roads	130,000	0	0	130,000	0	130,000	130,000	129,655	345	345
6252	Maintenance of Bridges	30,000	0	0	30,000	0	30,000	30,000	25,182	4,818	4,818
6254	Maintenance of Sea & River Def	170,081	0	0	170,081	0	170,081	170,081	169,387	694	694
6255	Maintenance of Other Infrastructure	26,000	0	0	26,000	0	26,000	26,000	25,997	3	3
6261	Local Travel & Subsistence	250	0	0	250	0	250	250	248	2	2
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Maintenance	27,000	-1,087	0	25,913	0	25,913	25,400	25,124	789	276
6271	Telephone Charges	951	0	0	951	0	951	951	951	0	0
6272	Electricity Charges	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
6273	Water Charges	247	0	0	247	0	247	247	4	243	243
6281	Security Services	4,476	0	0	4,476	0	4,476	4,476	4,087	389	389
6282	Equipment Maintenance	325	87	0	412	0	412	412	390	22	22
6283	Cleaning & Extermination Services	365	0	0	365	0	365	365	360	5	5
6284	Other	112	0	0	112	0	112	112	86	26	26
6293	Refreshment and Meals	200	0	0	200	0	200	200	137	63	63

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 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		50,652	352	0	51,004	0	51,004	50,824	50,512	492	312
6112	Senior Technical	691	-461	0	230	0	230	230	230	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	0	1,323	0	1,323	0	1,323	1,172	1,172	151	0
6131	Other Direct Labour Costs	571	-381	0	190	0	190	190	190	0	0
6133	Benefits & Allowances	94	-63	0	31	0	31	31	31	0	0
6134	National Insurance	99	-66	0	33	0	33	33	33	0	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	42	32	10	10
6222	Field Material & Supplies	410	0	0	410	0	410	410	403	7	7
6223	Office Materials & Supplies	180	0	0	180	0	180	180	179	1	1
6224	Print & Non-Print Material	170	0	0	170	0	170	170	161	9	9
6231	Fuel and Lubricants	157	0	0	157	0	157	157	157	0	0
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6255	Maintenance of Other Infrastructure	34,150	0	0	34,150	0	34,150	34,150	34,149	1	1
6261	Local Travel & Subsistence	160	0	0	160	0	160	160	160	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Maintenance	100	0	0	100	0	100	100	92	8	8
6265	Other Transport Travel & Post	12,040	0	0	12,040	0	12,040	12,040	12,007	33	33
6271	Telephone Charges	210	0	0	210	0	210	210	210	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	100	0	100	100
6283	Cleaning & Extermination Services	145	0	0	145	0	145	116	111	34	5
6284	Other	1,080	0	0	1,080	0	1,080	1,080	1,058	22	22
6293	Refreshment and Meals	78	0	0	78	0	78	78	77	1	1
6302	Training (including Scholar's)	100	0	0	100	0	100	100	0	100	100

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 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		385,407	0	0	385,407	0	385,407	383,573	380,909	4,498	2,664
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	592	0	0	592	0	592	531	531	61	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	23,878	0	0	23,878	0	23,878	23,878	23,343	535	535
6131	Other Direct Labour Costs	5	0	0	5	0	5	0	0	5	0
6133	Benefits & Allowances	97	0	0	97	0	97	38	38	59	0
6134	National Insurance	54	0	0	54	0	54	41	41	13	0
6221	Drugs & Medical Supplies	95	0	0	95	0	95	95	94	1	1
6222	Field Material & Supplies	595	0	0	595	0	595	522	518	77	4
6223	Office Materials & Supplies	1,700	0	0	1,700	0	1,700	1,512	1,345	355	167
6224	Print & Non-Print Material	528	0	0	528	0	528	494	413	115	81
6231	Fuel and Lubricants	1,050	600	0	1,650	0	1,650	1,261	1,261	389	0
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	1,660	340	340
6243	Janitorial & Cleaning Supplies	365	0	0	365	0	365	342	321	44	21
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	259	41	41
6261	Local Travel & Subsistence	2,550	0	0	2,550	0	2,550	2,550	2,316	234	234
6263	Postage Telex & Cablegram	92	0	0	92	0	92	92	92	0	0
6264	Vehicle Spares & Maintenance	1,000	0	0	1,000	0	1,000	875	864	136	11
6271	Telephone Charges	2,400	0	0	2,400	0	2,400	2,400	2,314	86	86
6272	Electricity Charges	1,500	10,000	0	11,500	0	11,500	11,500	11,500	0	0
6273	Water Charges	447	0	0	447	0	447	447	447	0	0
6281	Security Services	7,968	-3,662	0	4,306	0	4,306	3,629	3,423	883	206
6282	Equipment Maintenance	1,050	0	0	1,050	0	1,050	882	561	489	321
6283	Cleaning & Extermination Services	175	0	0	175	0	175	175	148	27	27
6284	Other	245	0	0	245	0	245	245	223	22	22
6291	National & Other Events	950	0	0	950	0	950	947	826	124	121
6293	Refreshment and Meals	750	0	0	750	0	750	734	690	60	44
6294	Other	135	0	0	135	0	135	135	131	4	4
6301	Education Subvention & Grants	30,640	0	0	30,640	0	30,640	30,640	30,640	0	0
6321	Subsidies & Contribution to Local Org	141,750	0	0	141,750	0	141,750	141,750	141,750	0	0
6322	Subsidies & Contribution to Intl Org	162,496	-6,938	0	155,558	0	155,558	155,558	155,160	398	398

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 412 - NATIONAL EDUCATION POLICY - IMPLEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		122,513	0	0	122,513	0	122,513	119,474	117,053	5,460	2,421
6112	Senior Technical	36,172	0	0	36,172	0	36,172	36,172	35,561	611	611
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,489	0	0	2,489	0	2,489	2,090	2,090	399	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	19,623	0	0	19,623	0	19,623	19,623	19,623	0	0
6131	Other Direct Labour Costs	1,122	0	0	1,122	0	1,122	982	982	140	0
6133	Benefits & Allowances	4,444	0	0	4,444	0	4,444	4,444	4,334	110	110
6134	National Insurance	1,785	0	0	1,785	0	1,785	1,785	1,785	0	0
6221	Drugs & Medical Supplies	220	0	0	220	0	220	220	204	16	16
6222	Field Material & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,958	42	42
6223	Office Materials & Supplies	3,357	0	0	3,357	0	3,357	3,357	3,330	27	27
6224	Print & Non-Print Material	3,200	0	0	3,200	0	3,200	2,829	2,637	563	192
6231	Fuel and Lubricants	210	0	0	210	0	210	170	160	50	10
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	550	0	0	550	0	550	550	516	34	34
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	4,816	4,545	955	271
6263	Postage Telex & Cablegram	23	0	0	23	0	23	18	0	23	18
6264	Vehicle Spares & Maintenance	200	0	0	200	0	200	200	200	0	0
6265	Other Transport Travel & Post	144	0	0	144	0	144	144	0	144	144
6271	Telephone Charges	1,910	0	0	1,910	0	1,910	1,910	1,910	0	0
6272	Electricity Charges	2,500	4,000	0	6,500	0	6,500	6,500	6,280	220	220
6273	Water Charges	260	0	0	260	0	260	260	260	0	0
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,429	1,402	398	27
6283	Cleaning & Extermination Services	270	0	0	270	0	270	270	249	21	21
6284	Other	376	0	0	376	0	376	343	318	58	25
6291	National & Other Events	11,421	0	0	11,421	0	11,421	11,421	11,238	183	183
6293	Refreshment and Meals	1,050	0	0	1,050	0	1,050	1,050	935	115	115
6294	Other	87	0	0	87	0	87	87	53	34	34
6301	Education Subvention & Grants	4,950	0	0	4,950	0	4,950	4,950	4,706	244	244
6302	Training (including Scholar's)	16,850	-4,000	0	12,850	0	12,850	11,854	11,777	1,073	77

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 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,241,364	0	0	1,241,364	0	1,241,364	1,234,572	1,224,773	16,591	9,799
6111	Administrative	11,422	0	0	11,422	0	11,422	10,785	10,785	637	0
6112	Senior Technical	8,385	0	0	8,385	0	8,385	6,364	6,364	2,021	0
6113	Other Technical & Craft Skill	9,026	0	0	9,026	0	9,026	9,026	8,614	412	412
6114	Clerical & Office Support	41,600	-482	0	41,118	0	41,118	40,267	40,261	857	6
6115	Semi-Skilled Operatives & Unskilled	16,795	0	0	16,795	0	16,795	16,795	16,606	189	189
6116	Contracted Employees	84,319	370	0	84,689	0	84,689	84,689	83,100	1,589	1,589
6117	Temporary Employees	4,492	0	0	4,492	0	4,492	3,392	3,385	1,107	7
6131	Other Direct Labour Costs	4,171	0	0	4,171	0	4,171	2,954	2,954	1,217	0
6133	Benefits & Allowances	3,854	112	0	3,966	0	3,966	3,966	3,965	1	1
6134	National Insurance	6,643	0	0	6,643	0	6,643	6,643	6,323	320	320
6221	Drugs & Medical Supplies	680	0	0	680	0	680	640	631	49	9
6222	Field Material & Supplies	5,835	0	0	5,835	0	5,835	5,835	5,735	100	100
6223	Office Materials & Supplies	12,180	-600	0	11,580	0	11,580	11,580	10,893	687	687
6224	Print & Non-Print Material	315,000	-7,000	0	308,000	0	308,000	308,000	306,678	1,322	1,322
6231	Fuel and Lubricants	7,070	1,200	0	8,270	0	8,270	8,174	8,174	96	0
6241	Rental of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,083	917	917
6242	Maintenance of Buildings	25,000	-4,000	0	21,000	0	21,000	21,000	20,829	171	171
6243	Janitorial & Cleaning Supplies	1,730	0	0	1,730	0	1,730	1,730	1,685	45	45
6255	Maintenance of Other Infrastructure	2,600	0	0	2,600	0	2,600	2,594	2,592	8	2
6261	Local Travel & Subsistence	15,550	-1,700	0	13,850	0	13,850	13,850	12,942	908	908
6263	Postage Telex & Cablegram	2,017	0	0	2,017	0	2,017	1,913	1,897	120	16
6264	Vehicle Spares & Maintenance	10,000	0	0	10,000	0	10,000	9,961	9,540	460	421
6265	Other Transport Travel & Post	17,800	-15,000	0	2,800	0	2,800	2,800	2,350	450	450
6271	Telephone Charges	5,780	0	0	5,780	0	5,780	5,780	5,780	0	0
6272	Electricity Charges	28,620	26,000	0	54,620	0	54,620	54,620	54,620	0	0
6273	Water Charges	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6281	Security Services	30,600	-15,970	0	14,630	0	14,630	14,630	14,583	47	47
6282	Equipment Maintenance	12,610	0	0	12,610	0	12,610	12,610	12,562	48	48
6283	Cleaning & Extermination Services	2,200	0	0	2,200	0	2,200	2,200	2,099	101	101
6284	Other	62,500	11,970	0	74,470	0	74,470	74,470	74,105	365	365
6291	National & Other Events	1,345	0	0	1,345	0	1,345	1,222	946	399	276
6292	Dietary	410,000	5,100	0	415,100	0	415,100	415,040	415,040	60	0
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,094	1,991	109	103
6294	Other	1,590	0	0	1,590	0	1,590	1,547	1,315	275	232
6301	Education Subvention & Grants	64,500	0	0	64,500	0	64,500	64,500	64,500	0	0
6302	Training (including Scholar's)	4,550	0	0	4,550	0	4,550	4,101	3,046	1,504	1,055

MR. P. KANDHI
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**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 414 - TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		828,217	902	0	829,119	0	829,119	818,610	797,039	32,080	21,571
6111	Administrative	7,708	0	0	7,708	0	7,708	7,704	7,679	29	25
6112	Senior Technical	46,107	0	0	46,107	0	46,107	46,107	46,007	100	100
6113	Other Technical & Craft Skill	5,099	0	0	5,099	0	5,099	3,426	3,426	1,673	0
6114	Clerical & Office Support	10,945	0	0	10,945	0	10,945	9,764	9,764	1,181	0
6115	Semi-Skilled Operatives & Unskilled	9,922	0	0	9,922	0	9,922	9,922	8,670	1,252	1,252
6116	Contracted Employees	63,715	19,672	0	83,387	0	83,387	83,387	82,775	612	612
6117	Temporary Employees	168,112	-22,012	0	146,100	0	146,100	146,100	139,123	6,977	6,977
6131	Other Direct Labour Costs	754	211	0	965	0	965	925	925	40	0
6133	Benefits & Allowances	1,737	1,299	0	3,036	0	3,036	3,036	2,653	383	383
6134	National Insurance	5,015	1,732	0	6,747	0	6,747	6,747	5,019	1,728	1,728
6221	Drugs & Medical Supplies	550	0	0	550	0	550	520	450	100	70
6222	Field Material & Supplies	11,562	-2,000	0	9,562	0	9,562	8,609	8,572	990	37
6223	Office Materials & Supplies	9,212	16,050	0	25,262	0	25,262	25,262	23,900	1,362	1,362
6224	Print & Non-Print Material	25,550	-16,050	0	9,500	0	9,500	9,500	8,755	745	745
6231	Fuel and Lubricants	2,590	0	0	2,590	0	2,590	2,339	1,662	928	677
6241	Rental of Buildings	8,600	-3,000	0	5,600	0	5,600	4,609	4,609	991	0
6242	Maintenance of Buildings	30,000	-8,700	0	21,300	0	21,300	20,889	20,839	461	50
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,950	50	50
6255	Maintenance of Other Infrastructure	4,250	2,700	0	6,950	0	6,950	6,950	6,175	775	775
6261	Local Travel & Subsistence	11,600	0	0	11,600	0	11,600	10,111	8,933	2,667	1,178
6263	Postage Telex & Cablegram	268	0	0	268	0	268	233	232	36	1
6264	Vehicle Spares & Maintenance	2,400	0	0	2,400	0	2,400	2,400	2,387	13	13
6265	Other Transport Travel & Post	140	0	0	140	0	140	125	90	50	35
6271	Telephone Charges	3,967	0	0	3,967	0	3,967	3,967	3,912	55	55
6272	Electricity Charges	28,473	37,000	0	65,473	0	65,473	65,473	65,473	0	0
6273	Water Charges	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6281	Security Services	25,798	-6,800	0	18,998	0	18,998	18,998	18,715	283	283
6282	Equipment Maintenance	8,350	0	0	8,350	0	8,350	8,350	7,879	471	471
6283	Cleaning & Extermination Services	2,780	1,400	0	4,180	0	4,180	4,180	2,740	1,440	1,440
6284	Other	7,780	3,310	0	11,090	0	11,090	11,090	10,596	494	494
6291	National & Other Events	8,300	4,061	0	12,361	0	12,361	10,300	9,924	2,437	376
6292	Dietary	62,400	5,300	0	67,700	0	67,700	67,700	67,403	297	297
6293	Refreshment and Meals	1,333	0	0	1,333	0	1,333	1,294	1,116	217	178
6294	Other	2,120	0	0	2,120	0	2,120	1,418	1,331	789	87
6301	Education Subvention & Grants	47,880	8,500	0	56,380	0	56,380	55,880	55,753	627	127
6302	Training (including Scholar's)	195,000	-41,771	0	153,229	0	153,229	153,095	151,402	1,827	1,693

MR. P. KANDHI
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**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 415 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,047,611	-902	0	4,046,709	0	4,046,709	3,989,477	3,978,917	67,792	10,560
6111	Administrative	441,046	0	0	441,046	0	441,046	441,046	441,015	31	31
6112	Senior Technical	967,293	0	0	967,293	0	967,293	967,293	967,293	0	0
6113	Other Technical & Craft Skill	176,936	-16,585	0	160,351	0	160,351	155,570	155,518	4,833	52
6114	Clerical & Office Support	34,536	0	0	34,536	0	34,536	29,504	29,504	5,032	0
6115	Semi-Skilled Operatives & Unskilled	116,615	0	0	116,615	0	116,615	99,892	99,849	16,766	43
6116	Contracted Employees	10,853	9,686	0	20,539	0	20,539	20,539	15,575	4,964	4,964
6117	Temporary Employees	55,350	5,777	0	61,127	0	61,127	61,127	61,018	109	109
6131	Other Direct Labour Costs	28,587	0	0	28,587	0	28,587	28,587	28,587	0	0
6133	Benefits & Allowances	62,388	-902	0	61,486	0	61,486	43,752	43,752	17,734	0
6134	National Insurance	129,400	1,122	0	130,522	0	130,522	130,522	129,437	1,085	1,085
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,766	1,655	145	111
6222	Field Material & Supplies	60,000	-7,000	0	53,000	0	53,000	52,294	52,207	793	87
6223	Office Materials & Supplies	18,000	0	0	18,000	0	18,000	17,247	17,091	909	156
6224	Print & Non-Print Material	30,000	0	0	30,000	0	30,000	30,000	29,990	10	10
6231	Fuel and Lubricants	1,470	0	0	1,470	0	1,470	1,282	1,261	209	21
6241	Rental of Buildings	7,800	0	0	7,800	0	7,800	7,697	7,680	120	17
6242	Maintenance of Buildings	352,300	-64,500	0	287,800	0	287,800	282,207	282,207	5,593	0
6243	Janitorial & Cleaning Supplies	12,500	0	0	12,500	0	12,500	12,500	11,385	1,115	1,115
6255	Maintenance of Other Infrastructure	66,000	-15,000	0	51,000	0	51,000	50,145	50,138	862	7
6261	Local Travel & Subsistence	8,300	0	0	8,300	0	8,300	6,244	5,563	2,737	681
6263	Postage Telex & Cablegram	180	0	0	180	0	180	145	145	35	0
6264	Vehicle Spares & Maintenance	4,350	0	0	4,350	0	4,350	3,782	3,761	589	21
6271	Telephone Charges	4,800	0	0	4,800	0	4,800	4,800	4,700	100	100
6272	Electricity Charges	55,863	108,000	0	163,863	0	163,863	163,863	163,863	0	0
6273	Water Charges	56,506	0	0	56,506	0	56,506	56,506	56,506	0	0
6281	Security Services	176,461	-14,000	0	162,461	0	162,461	161,934	161,857	604	77
6282	Equipment Maintenance	15,880	-2,000	0	13,880	0	13,880	13,803	13,373	507	430
6283	Cleaning & Extermination Services	19,000	3,000	0	22,000	0	22,000	22,000	21,957	43	43
6284	Other	7,000	4,500	0	11,500	0	11,500	11,163	11,135	365	28
6291	National & Other Events	9,900	0	0	9,900	0	9,900	9,900	9,532	368	368
6292	Dietary	2,000	-1,000	0	1,000	0	1,000	511	511	489	0
6293	Refreshment and Meals	950	0	0	950	0	950	950	845	105	105
6294	Other	1,000	0	0	1,000	0	1,000	925	225	775	700
6301	Education Subvention & Grants	1,082,547	6,000	0	1,088,547	0	1,088,547	1,088,102	1,088,102	445	0
6302	Training (including Scholar's)	30,000	-18,000	0	12,000	0	12,000	11,879	11,680	320	199

MR. P. KANDHI
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AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 441 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		149,770	0	0	149,770	0	149,770	145,197	145,013	4,757	184
6111	Administrative	3,448	0	0	3,448	0	3,448	3,318	3,318	130	0
6113	Other Technical & Craft Skill	3,767	0	0	3,767	0	3,767	3,766	3,766	1	0
6114	Clerical & Office Support	12,666	-190	0	12,476	0	12,476	12,036	12,000	476	36
6115	Semi-Skilled Operatives & Unskilled	2,744	0	0	2,744	0	2,744	2,739	2,739	5	0
6116	Contracted Employees	53,160	0	0	53,160	0	53,160	51,377	51,361	1,799	16
6117	Temporary Employees	1,260	190	0	1,450	0	1,450	1,349	1,349	101	0
6131	Other Direct Labour Costs	2,442	0	0	2,442	0	2,442	621	621	1,821	0
6133	Benefits & Allowances	1,877	0	0	1,877	0	1,877	1,753	1,753	124	0
6134	National Insurance	1,880	0	0	1,880	0	1,880	1,712	1,712	168	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	40	0	0	40	0	40	40	40	0	0
6223	Office Materials & Supplies	3,390	0	0	3,390	0	3,390	3,390	3,387	3	3
6224	Print & Non-Print Material	760	0	0	760	0	760	760	754	6	6
6231	Fuel and Lubricants	4,619	0	0	4,619	0	4,619	4,619	4,619	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	5,986	14	14
6243	Janitorial & Cleaning Supplies	520	0	0	520	0	520	520	498	22	22
6255	Maintenance of Other Infrastructure	1,800	-180	0	1,620	0	1,620	1,620	1,615	5	5
6261	Local Travel & Subsistence	1,950	0	0	1,950	0	1,950	1,950	1,950	0	0
6263	Postage Telex & Cablegram	63	-36	0	27	0	27	27	12	15	15
6264	Vehicle Spares & Maintenance	5,600	0	0	5,600	0	5,600	5,600	5,573	27	27
6271	Telephone Charges	2,250	990	0	3,240	0	3,240	3,240	3,237	3	3
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	3,150	-990	0	2,160	0	2,160	2,160	2,160	0	0
6281	Security Services	10,951	0	0	10,951	0	10,951	10,951	10,951	0	0
6282	Equipment Maintenance	1,450	0	0	1,450	0	1,450	1,450	1,447	3	3
6283	Cleaning & Extermination Services	690	0	0	690	0	690	690	661	29	29
6284	Other	3,543	0	0	3,543	0	3,543	3,543	3,542	1	1
6291	National & Other Events	3,500	36	0	3,536	0	3,536	3,536	3,533	3	3
6293	Refreshment and Meals	830	0	0	830	0	830	830	830	0	0
6294	Other	380	180	0	560	0	560	560	559	1	1

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		367,487	2,000	0	369,487	0	369,487	363,289	362,714	6,773	575
6111	Administrative	2,837	-2,327	0	510	0	510	510	510	0	0
6112	Senior Technical	2,434	0	0	2,434	0	2,434	2,434	2,434	0	0
6113	Other Technical & Craft Skill	10,860	-1,328	0	9,532	0	9,532	9,303	9,303	229	0
6114	Clerical & Office Support	7,510	-465	0	7,045	0	7,045	6,271	6,271	774	0
6115	Semi-Skilled Operatives & Unskilled	8,962	0	0	8,962	0	8,962	8,641	8,641	321	0
6116	Contracted Employees	42,819	4,190	0	47,009	0	47,009	47,009	47,007	2	2
6117	Temporary Employees	15,280	-70	0	15,210	0	15,210	12,963	12,954	2,256	9
6131	Other Direct Labour Costs	1,753	0	0	1,753	0	1,753	112	112	1,641	0
6133	Benefits & Allowances	2,661	0	0	2,661	0	2,661	2,072	2,072	589	0
6134	National Insurance	2,376	0	0	2,376	0	2,376	1,979	1,979	397	0
6221	Drugs & Medical Supplies	80	-35	0	45	0	45	45	45	0	0
6222	Field Material & Supplies	2,500	3,800	0	6,300	0	6,300	6,300	6,286	14	14
6223	Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,188	12	12
6224	Print & Non-Print Material	3,900	-25	0	3,875	0	3,875	3,875	3,869	6	6
6231	Fuel and Lubricants	306	0	0	306	0	306	306	246	60	60
6242	Maintenance of Buildings	6,000	35	0	6,035	0	6,035	6,035	6,024	11	11
6243	Janitorial & Cleaning Supplies	4,000	-1,800	0	2,200	0	2,200	2,200	2,199	1	1
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6261	Local Travel & Subsistence	4,726	0	0	4,726	0	4,726	4,726	4,722	4	4
6263	Postage Telex & Cablegram	553	-500	0	53	0	53	53	20	33	33
6265	Other Transport Travel & Post	1,345	0	0	1,345	0	1,345	1,345	1,340	5	5
6271	Telephone Charges	2,882	0	0	2,882	0	2,882	2,882	2,877	5	5
6272	Electricity Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6273	Water Charges	2,868	0	0	2,868	0	2,868	2,868	2,868	0	0
6281	Security Services	33,491	0	0	33,491	0	33,491	33,491	33,489	2	2
6282	Equipment Maintenance	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6283	Cleaning & Extermination Services	2,700	0	0	2,700	0	2,700	2,700	2,629	71	71
6284	Other	6,200	0	0	6,200	0	6,200	6,200	6,196	4	4
6291	National & Other Events	51,000	0	0	51,000	0	51,000	51,000	50,999	1	1
6293	Refreshment and Meals	540	0	0	540	0	540	540	540	0	0
6294	Other	1,990	525	0	2,515	0	2,515	2,515	2,515	0	0
6302	Training (including Scholar's)	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6321	Subsidies & Contribution to Local Org	122,700	0	0	122,700	0	122,700	122,700	122,668	32	32
6322	Subsidies & Contribution to Intl Org	614	0	0	614	0	614	614	311	303	303

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		341,453	-2,000	0	339,453	0	339,453	328,791	327,919	11,534	872
6111	Administrative	3,527	0	0	3,527	0	3,527	3,002	3,002	525	0
6112	Senior Technical	9,738	0	0	9,738	0	9,738	9,737	9,737	1	0
6113	Other Technical & Craft Skill	9,910	0	0	9,910	0	9,910	9,451	9,451	459	0
6114	Clerical & Office Support	6,704	0	0	6,704	0	6,704	6,296	6,293	411	3
6115	Semi-Skilled Operatives & Unskilled	7,060	0	0	7,060	0	7,060	6,591	6,587	473	4
6116	Contracted Employees	99,315	0	0	99,315	0	99,315	91,169	91,154	8,161	15
6117	Temporary Employees	7,885	0	0	7,885	0	7,885	7,885	7,885	0	0
6131	Other Direct Labour Costs	930	0	0	930	0	930	928	928	2	0
6133	Benefits & Allowances	4,037	0	0	4,037	0	4,037	3,589	3,589	448	0
6134	National Insurance	2,880	0	0	2,880	0	2,880	2,676	2,676	204	0
6221	Drugs & Medical Supplies	1,100	-167	0	933	0	933	933	929	4	4
6222	Field Material & Supplies	1,780	0	0	1,780	0	1,780	1,780	1,777	3	3
6223	Office Materials & Supplies	2,120	0	0	2,120	0	2,120	2,120	2,047	73	73
6224	Print & Non-Print Material	2,490	0	0	2,490	0	2,490	2,490	2,456	34	34
6231	Fuel and Lubricants	7,678	0	0	7,678	0	7,678	7,678	7,673	5	5
6242	Maintenance of Buildings	16,890	0	0	16,890	0	16,890	16,890	16,797	93	93
6243	Janitorial & Cleaning Supplies	3,310	-2,000	0	1,310	0	1,310	1,310	1,303	7	7
6251	Maintenance of Roads	2,600	0	0	2,600	0	2,600	2,600	2,594	6	6
6252	Maintenance of Bridges	500	0	0	500	0	500	500	489	11	11
6253	Maintenance of Drain. & Irrigation.	700	0	0	700	0	700	700	694	6	6
6255	Maintenance of Other Infrastructure	3,500	0	0	3,500	0	3,500	3,500	3,491	9	9
6261	Local Travel & Subsistence	4,570	0	0	4,570	0	4,570	4,570	4,560	10	10
6263	Postage Telex & Cablegram	137	-50	0	87	0	87	87	54	33	33
6264	Vehicle Spares & Maintenance	3,860	0	0	3,860	0	3,860	3,860	3,860	0	0
6265	Other Transport Travel & Post	4,000	0	0	4,000	0	4,000	4,000	3,970	30	30
6271	Telephone Charges	1,500	0	0	1,500	0	1,500	1,500	1,498	2	2
6272	Electricity Charges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6273	Water Charges	2,531	0	0	2,531	0	2,531	2,531	2,530	1	1
6281	Security Services	22,296	-810	0	21,486	0	21,486	21,486	21,149	337	337
6282	Equipment Maintenance	2,350	0	0	2,350	0	2,350	2,350	2,328	22	22
6283	Cleaning & Extermination Services	2,010	0	0	2,010	0	2,010	2,010	2,001	9	9
6284	Other	950	0	0	950	0	950	950	941	9	9
6291	National & Other Events	9,000	217	0	9,217	0	9,217	9,217	9,212	5	5
6292	Dietary	36,075	0	0	36,075	0	36,075	36,075	35,982	93	93
6293	Refreshment and Meals	310	0	0	310	0	310	310	301	9	9

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C		E		G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	31,000	810	0	31,810	0	31,810	31,810	31,779	31	31
6302	Training (including Scholar's)	9,010	0	0	9,010	0	9,010	9,010	9,007	3	3
6321	Subsidies & Contribution to Local Org	2,120	0	0	2,120	0	2,120	2,120	2,119	1	1
6322	Subsidies & Contribution to Intl Org	7,580	0	0	7,580	0	7,580	7,580	7,576	4	4

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 444 - SPORTS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		150,945	0	0	150,945	0	150,945	147,698	147,210	3,735	488
6116	Contracted Employees	12,407	0	0	12,407	0	12,407	9,190	9,187	3,220	3
6221	Drugs & Medical Supplies	100	-78	0	22	0	22	22	22	0	0
6222	Field Material & Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6223	Office Materials & Supplies	910	0	0	910	0	910	910	756	154	154
6224	Print & Non-Print Material	950	0	0	950	0	950	950	950	0	0
6231	Fuel and Lubricants	1,679	0	0	1,679	0	1,679	1,679	1,671	8	8
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,985	15	15
6243	Janitorial & Cleaning Supplies	3,560	0	0	3,560	0	3,560	3,560	3,543	17	17
6255	Maintenance of Other Infrastructure	5,100	0	0	5,100	0	5,100	5,100	5,040	60	60
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	995	5	5
6264	Vehicle Spares & Maintenance	460	0	0	460	0	460	460	453	7	7
6271	Telephone Charges	1,610	0	0	1,610	0	1,610	1,610	1,609	1	1
6272	Electricity Charges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6273	Water Charges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6281	Security Services	10,900	0	0	10,900	0	10,900	10,900	10,683	217	217
6282	Equipment Maintenance	1,250	63	0	1,313	0	1,313	1,283	1,283	30	0
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6293	Refreshment and Meals	619	0	0	619	0	619	619	618	1	1
6321	Subsidies & Contribution to Local Org	90,000	15	0	90,015	0	90,015	90,015	90,015	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 451 - HOUSING & WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		431,997	0	0	431,997	0	431,997	431,940	431,846	151	94
6111	Administrative	1,862	0	0	1,862	0	1,862	1,862	1,862	0	0
6114	Clerical & Office Support	576	0	0	576	0	576	576	576	0	0
6115	Semi-Skilled Operatives & Unskilled	812	0	0	812	0	812	812	812	0	0
6116	Contracted Employees	5,431	1,230	0	6,661	0	6,661	6,661	6,661	0	0
6117	Temporary Employees	0	39	0	39	0	39	39	39	0	0
6131	Other Direct Labour Costs	2,100	-1,322	0	778	0	778	777	777	1	0
6133	Benefits & Allowances	435	53	0	488	0	488	444	444	44	0
6134	National Insurance	281	0	0	281	0	281	273	273	8	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	119	1	1
6222	Field Material & Supplies	109	0	0	109	0	109	109	96	13	13
6223	Office Materials & Supplies	2,370	-961	0	1,409	0	1,409	1,407	1,406	3	1
6224	Print & Non-Print Material	920	0	0	920	0	920	920	919	1	1
6231	Fuel and Lubricants	1,066	1,588	0	2,654	0	2,654	2,654	2,654	0	0
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6243	Janitorial & Cleaning Supplies	614	-132	0	482	0	482	481	481	1	0
6261	Local Travel & Subsistence	898	-63	0	835	0	835	835	830	5	5
6263	Postage Telex & Cablegram	12	0	0	12	0	12	11	0	12	11
6264	Vehicle Spares & Maintenance	1,500	63	0	1,563	0	1,563	1,563	1,562	1	1
6265	Other Transport Travel & Post	300	0	0	300	0	300	300	300	0	0
6271	Telephone Charges	2,000	900	0	2,900	0	2,900	2,900	2,900	0	0
6272	Electricity Charges	4,541	0	0	4,541	0	4,541	4,541	4,541	0	0
6273	Water Charges	600	0	0	600	0	600	600	600	0	0
6281	Security Services	3,464	-1,300	0	2,164	0	2,164	2,164	2,162	2	2
6282	Equipment Maintenance	1,000	57	0	1,057	0	1,057	1,057	1,056	1	1
6283	Cleaning & Extermination Services	448	0	0	448	0	448	448	423	25	25
6284	Other	691	0	0	691	0	691	691	684	7	7
6291	National & Other Events	432	-100	0	332	0	332	332	327	5	5
6293	Refreshment and Meals	555	55	0	610	0	610	610	610	0	0
6294	Other	415	-17	0	398	0	398	398	377	21	21
6302	Training (including Scholar's)	90	-90	0	0	0	0	0	0	0	0
6321	Subsidies & Contribution to Local Org	397,355	0	0	397,355	0	397,355	397,355	397,355	0	0

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
PROGRAMME 461 - PUBLIC HOSPITAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding		Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	tribution	Fund	Drawing Rights		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,133,765	-1	0	3,133,764	40,000	3,173,764	3,171,777	3,169,292	4,472	2,485
6111	Administrative	4,996	314	0	5,310	0	5,310	5,303	5,299	11	4
6112	Senior Technical	85,297	-2,061	0	83,236	0	83,236	82,851	82,762	474	89
6113	Other Technical & Craft Skill	136,058	11,331	0	147,389	0	147,389	147,389	147,182	207	207
6114	Clerical & Office Support	72,016	0	0	72,016	0	72,016	72,016	71,884	132	132
6115	Semi-Skilled Operatives & Unskilled	257,993	0	0	257,993	0	257,993	257,993	257,517	476	476
6116	Contracted Employees	479,954	0	0	479,954	0	479,954	479,954	479,954	0	0
6131	Other Direct Labour Costs	96,796	-9,584	0	87,212	0	87,212	85,617	84,867	2,345	750
6133	Benefits & Allowances	84,175	0	0	84,175	0	84,175	84,175	84,132	43	43
6134	National Insurance	58,198	0	0	58,198	0	58,198	58,198	58,048	150	150
6221	Drugs & Medical Supplies	1,000,000	33,859	0	1,033,859	40,000	1,073,859	1,073,859	1,073,859	0	0
6222	Field Material & Supplies	1,250	-849	0	401	0	401	401	401	0	0
6223	Office Materials & Supplies	14,250	-4,985	0	9,265	0	9,265	9,265	9,244	21	21
6224	Print & Non-Print Material	12,100	-1,566	0	10,534	0	10,534	10,534	10,437	97	97
6231	Fuel and Lubricants	44,859	-9,735	0	35,124	0	35,124	35,124	35,124	0	0
6241	Rental of Buildings	18,767	-2,704	0	16,063	0	16,063	16,063	16,063	0	0
6242	Maintenance of Buildings	24,313	-2,025	0	22,288	0	22,288	22,288	22,206	82	82
6243	Janitorial & Cleaning Supplies	24,826	-2,090	0	22,736	0	22,736	22,736	22,736	0	0
6253	Maintenance of Drain. & Irrigation.	3,000	-2,046	0	954	0	954	954	954	0	0
6255	Maintenance of Other Infrastructure	5,000	-1,014	0	3,986	0	3,986	3,986	3,986	0	0
6261	Local Travel & Subsistence	2,200	-1,504	0	696	0	696	696	679	17	17
6263	Postage Telex & Cablegram	26	0	0	26	0	26	26	26	0	0
6264	Vehicle Spares & Maintenance	4,000	-448	0	3,552	0	3,552	3,552	3,551	1	1
6271	Telephone Charges	4,763	0	0	4,763	0	4,763	4,763	4,763	0	0
6272	Electricity Charges	397,959	0	0	397,959	0	397,959	397,959	397,959	0	0
6273	Water Charges	27,239	-8,281	0	18,958	0	18,958	18,958	18,958	0	0
6281	Security Services	19,381	-13,225	0	6,156	0	6,156	6,156	6,110	46	46
6282	Equipment Maintenance	86,600	25,114	0	111,714	0	111,714	111,714	111,698	16	16
6283	Cleaning & Extermination Services	38,193	-3,357	0	34,836	0	34,836	34,836	34,836	0	0
6284	Other	65,567	12,363	0	77,930	0	77,930	77,930	77,592	338	338
6291	National & Other Events	720	-26	0	694	0	694	694	694	0	0
6292	Dietary	48,149	-10,482	0	37,667	0	37,667	37,667	37,667	0	0
6293	Refreshment and Meals	2,120	56	0	2,176	0	2,176	2,176	2,160	16	16
6302	Training (including Scholar's)	13,000	-7,056	0	5,944	0	5,944	5,944	5,944	0	0

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 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		574,173	423	30,000	604,596	0	604,596	598,405	596,541	8,055	1,864
6111	Administrative	10,747	-1,249	0	9,498	0	9,498	7,631	7,631	1,867	0
6112	Senior Technical	19,365	3	0	19,368	0	19,368	19,368	19,365	3	3
6113	Other Technical & Craft Skill	7,188	0	0	7,188	0	7,188	6,348	6,348	840	0
6114	Clerical & Office Support	23,843	0	0	23,843	0	23,843	23,177	23,177	666	0
6115	Semi-Skilled Operatives & Unskilled	7,752	0	0	7,752	0	7,752	6,636	6,636	1,116	0
6116	Contracted Employees	42,893	250	0	43,143	0	43,143	43,143	42,933	210	210
6117	Temporary Employees	663	0	0	663	0	663	208	189	474	19
6131	Other Direct Labour Costs	4,524	19	0	4,543	0	4,543	4,543	4,537	6	6
6133	Benefits & Allowances	8,396	0	0	8,396	0	8,396	7,330	7,330	1,066	0
6134	National Insurance	5,012	0	0	5,012	0	5,012	4,831	4,831	181	0
6221	Drugs & Medical Supplies	61,000	25,000	0	86,000	0	86,000	86,000	86,000	0	0
6222	Field Material & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6223	Office Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	11,997	3	3
6224	Print & Non-Print Material	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6231	Fuel and Lubricants	9,100	1,000	0	10,100	0	10,100	10,100	10,100	0	0
6241	Rental of Buildings	840	0	0	840	0	840	840	805	35	35
6242	Maintenance of Buildings	7,300	0	30,000	37,300	0	37,300	37,300	37,300	0	0
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6255	Maintenance of Other Infrastructure	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	7,663	337	337
6263	Postage Telex & Cablegram	230	200	0	430	0	430	430	265	165	165
6264	Vehicle Spares & Maintenance	7,500	1,200	0	8,700	0	8,700	8,700	8,695	5	5
6265	Other Transport Travel & Post	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6271	Telephone Charges	11,500	500	0	12,000	0	12,000	12,000	12,000	0	0
6272	Electricity Charges	33,300	0	0	33,300	0	33,300	33,300	33,300	0	0
6273	Water Charges	2,020	0	0	2,020	0	2,020	2,020	2,019	1	1
6281	Security Services	27,579	0	0	27,579	0	27,579	27,579	27,579	0	0
6282	Equipment Maintenance	10,000	0	0	10,000	0	10,000	10,000	9,991	9	9
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,454	46	46
6284	Other	18,084	0	0	18,084	0	18,084	18,084	18,072	12	12
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6293	Refreshment and Meals	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6294	Other	117,000	-25,000	0	92,000	0	92,000	92,000	91,148	852	852
6302	Training (including Scholar's)	9,000	-1,500	0	7,500	0	7,500	7,500	7,500	0	0
6321	Subsidies & Contribution to Local Org	16,819	0	0	16,819	0	16,819	16,819	16,658	161	161
6322	Subsidies & Contribution to Intl Org	60,718	0	0	60,718	0	60,718	60,718	60,718	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		426,292	-1,400	0	424,892	0	424,892	422,891	417,138	7,754	5,753
6111	Administrative	5,291	0	0	5,291	0	5,291	5,151	5,151	140	0
6112	Senior Technical	33,595	-450	0	33,145	0	33,145	32,997	32,933	212	64
6113	Other Technical & Craft Skill	3,875	-586	0	3,289	0	3,289	3,173	3,173	116	0
6114	Clerical & Office Support	6,821	-400	0	6,421	0	6,421	6,287	6,287	134	0
6115	Semi-Skilled Operatives & Unskilled	35,306	-1,896	0	33,410	0	33,410	32,350	32,307	1,103	43
6116	Contracted Employees	31,373	3,096	0	34,469	0	34,469	34,469	34,469	0	0
6117	Temporary Employees	429	0	0	429	0	429	378	329	100	49
6131	Other Direct Labour Costs	2,994	236	0	3,230	0	3,230	3,220	3,220	10	0
6133	Benefits & Allowances	10,508	0	0	10,508	0	10,508	10,352	10,352	156	0
6134	National Insurance	5,526	0	0	5,526	0	5,526	5,340	5,340	186	0
6221	Drugs & Medical Supplies	140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
6222	Field Material & Supplies	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Material	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6231	Fuel and Lubricants	12,198	1,580	0	13,778	0	13,778	13,778	13,778	0	0
6241	Rental of Buildings	900	0	0	900	0	900	900	900	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,995	5	5
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6261	Local Travel & Subsistence	19,500	0	0	19,500	0	19,500	19,500	19,057	443	443
6263	Postage Telex & Cablegram	530	-200	0	330	0	330	330	101	229	229
6264	Vehicle Spares & Maintenance	10,000	-1,780	0	8,220	0	8,220	8,220	8,217	3	3
6265	Other Transport Travel & Post	700	0	0	700	0	700	700	372	328	328
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	6,158	0	0	6,158	0	6,158	6,158	6,158	0	0
6273	Water Charges	495	0	0	495	0	495	495	495	0	0
6281	Security Services	5,199	0	0	5,199	0	5,199	5,199	5,199	0	0
6282	Equipment Maintenance	3,500	0	0	3,500	0	3,500	3,500	3,493	7	7
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,515	485	485
6284	Other	7,500	0	0	7,500	0	7,500	7,500	7,147	353	353
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,145	355	355
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholar's)	16,724	-1,000	0	15,724	0	15,724	15,724	15,606	118	118
6321	Subsidies & Contribution to Local Org	9,270	0	0	9,270	0	9,270	9,270	6,000	3,270	3,270

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		356,227	0	0	356,227	0	356,227	354,776	352,368	3,859	2,408
6111	Administrative	3,460	-336	0	3,124	0	3,124	2,898	2,898	226	0
6112	Senior Technical	23,168	47	0	23,215	0	23,215	23,215	23,168	47	47
6113	Other Technical & Craft Skill	10,216	45	0	10,261	0	10,261	10,261	10,216	45	45
6114	Clerical & Office Support	3,751	0	0	3,751	0	3,751	2,876	2,876	875	0
6115	Semi-Skilled Operatives & Unskilled	7,648	0	0	7,648	0	7,648	7,648	7,643	5	5
6116	Contracted Employees	28,533	94	0	28,627	0	28,627	28,627	28,627	0	0
6117	Temporary Employees	96	150	0	246	0	246	191	191	55	0
6131	Other Direct Labour Costs	1,084	0	0	1,084	0	1,084	956	955	129	1
6133	Benefits & Allowances	6,130	0	0	6,130	0	6,130	5,963	5,748	382	215
6134	National Insurance	2,957	0	0	2,957	0	2,957	2,957	2,957	0	0
6221	Drugs & Medical Supplies	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
6222	Field Material & Supplies	2,185	0	0	2,185	0	2,185	2,185	2,184	1	1
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	4,953	47	47
6224	Print & Non-Print Material	8,750	0	0	8,750	0	8,750	8,750	8,750	0	0
6231	Fuel and Lubricants	3,850	0	0	3,850	0	3,850	3,850	3,850	0	0
6241	Rental of Buildings	840	0	0	840	0	840	840	770	70	70
6242	Maintenance of Buildings	4,500	0	0	4,500	0	4,500	4,500	4,486	14	14
6243	Janitorial & Cleaning Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6255	Maintenance of Other Infrastructure	310	0	0	310	0	310	310	310	0	0
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	5,990	10	10
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	9	21	21
6264	Vehicle Spares & Maintenance	4,650	0	0	4,650	0	4,650	4,650	3,928	722	722
6265	Other Transport Travel & Post	1,200	0	0	1,200	0	1,200	1,200	1,017	183	183
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	9,350	0	0	9,350	0	9,350	9,350	9,350	0	0
6273	Water Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6281	Security Services	5,419	0	0	5,419	0	5,419	5,419	5,318	101	101
6282	Equipment Maintenance	6,200	0	0	6,200	0	6,200	6,200	6,141	59	59
6283	Cleaning & Extermination Services	1,650	0	0	1,650	0	1,650	1,650	1,094	556	556
6284	Other	3,000	0	0	3,000	0	3,000	3,000	2,906	94	94
6291	National & Other Events	8,000	0	0	8,000	0	8,000	8,000	7,910	90	90
6292	Dietary	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6293	Refreshment and Meals	750	0	0	750	0	750	750	749	1	1
6294	Other	600	0	0	600	0	600	600	493	107	107
6302	Training (including Scholar's)	25,000	0	0	25,000	0	25,000	25,000	24,981	19	19

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,724,933	1,876	0	1,726,809	433,992	2,160,801	2,145,714	2,143,712	17,089	2,002
6112	Senior Technical	10,541	-240	0	10,301	0	10,301	10,168	10,168	133	0
6113	Other Technical & Craft Skill	3,180	900	0	4,080	0	4,080	4,080	4,080	0	0
6114	Clerical & Office Support	1,369	0	0	1,369	0	1,369	1,369	1,369	0	0
6115	Semi-Skilled Operatives & Unskilled	6,358	518	0	6,876	0	6,876	6,876	6,876	0	0
6116	Contracted Employees	310,490	240	0	310,730	0	310,730	310,730	310,674	56	56
6117	Temporary Employees	109,413	-12,205	0	97,208	0	97,208	82,452	82,423	14,785	29
6131	Other Direct Labour Costs	787	458	0	1,245	0	1,245	1,047	1,047	198	0
6133	Benefits & Allowances	37,419	11,800	0	49,219	0	49,219	49,219	49,219	0	0
6134	National Insurance	1,524	405	0	1,929	0	1,929	1,929	1,929	0	0
6221	Drugs & Medical Supplies	950,000	0	0	950,000	433,992	1,383,992	1,383,992	1,383,986	6	6
6222	Field Material & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6224	Print & Non-Print Material	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6241	Rental of Buildings	6,676	0	0	6,676	0	6,676	6,676	6,649	27	27
6242	Maintenance of Buildings	23,527	0	0	23,527	0	23,527	23,527	23,524	3	3
6243	Janitorial & Cleaning Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6255	Maintenance of Other Infrastructure	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6261	Local Travel & Subsistence	8,500	0	0	8,500	0	8,500	8,500	8,478	22	22
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,993	7	7
6265	Other Transport Travel & Post	30,000	0	0	30,000	0	30,000	30,000	28,608	1,392	1,392
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	26,644	0	0	26,644	0	26,644	26,644	26,644	0	0
6273	Water Charges	1,722	0	0	1,722	0	1,722	1,722	1,722	0	0
6281	Security Services	31,256	0	0	31,256	0	31,256	31,256	31,045	211	211
6282	Equipment Maintenance	12,408	0	0	12,408	0	12,408	12,408	12,408	0	0
6283	Cleaning & Extermination Services	3,564	0	0	3,564	0	3,564	3,564	3,498	66	66
6284	Other	69,065	0	0	69,065	0	69,065	69,065	68,902	163	163
6291	National & Other Events	120	0	0	120	0	120	120	120	0	0
6292	Dietary	12,800	0	0	12,800	0	12,800	12,800	12,800	0	0
6293	Refreshment and Meals	2,350	0	0	2,350	0	2,350	2,350	2,332	18	18
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholar's)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6321	Subsidies& Contribution to Local Org	200	0	0	200	0	200	200	200	0	0

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Expenditure	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		301,470	-899	0	300,571	0	300,571	293,801	291,979	8,592	1,822
6112	Senior Technical	15,017	-1,486	0	13,531	0	13,531	12,397	11,947	1,584	450
6113	Other Technical & Craft Skill	1,372	0	0	1,372	0	1,372	721	651	721	70
6114	Clerical & Office Support	3,149	0	0	3,149	0	3,149	3,127	3,127	22	0
6115	Semi-Skilled Operatives & Unskilled	1,591	61	0	1,652	0	1,652	1,652	1,652	0	0
6116	Contracted Employees	26,623	526	0	27,149	0	27,149	27,149	27,149	0	0
6117	Temporary Employees	300	0	0	300	0	300	77	77	223	0
6131	Other Direct Labour Costs	1,744	0	0	1,744	0	1,744	1,596	1,458	286	138
6133	Benefits & Allowances	10,519	0	0	10,519	0	10,519	6,744	6,744	3,775	0
6134	National Insurance	11,388	0	0	11,388	0	11,388	10,599	10,592	796	7
6221	Drugs & Medical Supplies	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6222	Field Material & Supplies	2,450	0	0	2,450	0	2,450	2,450	2,357	93	93
6223	Office Materials & Supplies	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0
6224	Print & Non-Print Material	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6231	Fuel and Lubricants	2,240	0	0	2,240	0	2,240	2,240	2,240	0	0
6241	Rental of Buildings	7,020	0	0	7,020	0	7,020	7,020	7,020	0	0
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6261	Local Travel & Subsistence	1,400	0	0	1,400	0	1,400	1,400	1,249	151	151
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,889	111	111
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6273	Water Charges	1,340	0	0	1,340	0	1,340	1,340	1,340	0	0
6281	Security Services	8,707	0	0	8,707	0	8,707	8,707	8,707	0	0
6282	Equipment Maintenance	2,250	0	0	2,250	0	2,250	2,250	2,250	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	7,630	-1,000	0	6,630	0	6,630	6,602	6,593	37	9
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,302	198	198
6292	Dietary	13,000	0	0	13,000	0	13,000	13,000	12,568	432	432
6293	Refreshment and Meals	330	0	0	330	0	330	330	325	5	5
6302	Training (including Scholar's)	140,000	1,000	0	141,000	0	141,000	141,000	140,892	108	108

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Expenditure	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		208,578	0	0	208,578	0	208,578	203,947	201,666	6,912	2,281
6111	Administrative	3,532	890	0	4,422	0	4,422	3,934	3,934	488	0
6112	Senior Technical	5,933	-890	0	5,043	0	5,043	3,935	3,935	1,108	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,351	0	0	1,351	0	1,351	1,288	1,288	63	0
6115	Semi-Skilled Operatives & Unskilled	6,778	0	0	6,778	0	6,778	6,623	6,623	155	0
6116	Contracted Employees	3,093	0	0	3,093	0	3,093	2,576	2,575	518	1
6131	Other Direct Labour Costs	2,143	0	0	2,143	0	2,143	332	332	1,811	0
6133	Benefits & Allowances	2,040	0	0	2,040	0	2,040	1,610	1,610	430	0
6134	National Insurance	1,206	0	0	1,206	0	1,206	1,147	1,147	59	0
6221	Drugs & Medical Supplies	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
6222	Field Material & Supplies	600	0	0	600	0	600	600	502	98	98
6223	Office Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6224	Print & Non-Print Material	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6231	Fuel and Lubricants	280	0	0	280	0	280	280	280	0	0
6242	Maintenance of Buildings	1,750	0	0	1,750	0	1,750	1,750	1,728	22	22
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	2,023	977	977
6263	Postage Telex & Cablegram	65	0	0	65	0	65	65	38	27	27
6264	Vehicle Spares & Maintenance	800	0	0	800	0	800	800	783	17	17
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	400	0	0	400	0	400	400	400	0	0
6281	Security Services	2,750	0	0	2,750	0	2,750	2,750	2,229	521	521
6282	Equipment Maintenance	25,132	0	0	25,132	0	25,132	25,132	25,132	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	954	46	46
6284	Other	2,150	0	0	2,150	0	2,150	2,150	1,987	163	163
6291	National & Other Events	600	0	0	600	0	600	600	528	72	72
6293	Refreshment and Meals	475	0	0	475	0	475	475	459	16	16
6302	Training (including Scholar's)	3,000	0	0	3,000	0	3,000	3,000	2,679	321	321

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)		Allotment	Advances		(Allotment 2)		Available	Drawing Rights
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
TOTAL APPROPRIATION EXPENDITURE		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		161,978	0	0	161,978	0	161,978	159,052	154,310	7,668	4,742
6111	Administrative	1,400	-618	0	782	0	782	715	715	67	0
6112	Senior Technical	11,029	-97	0	10,932	0	10,932	10,447	10,447	485	0
6113	Other Technical & Craft Skill	16,967	0	0	16,967	0	16,967	16,934	16,934	33	0
6114	Clerical & Office Support	2,256	-1,300	0	956	0	956	906	906	50	0
6115	Semi-Skilled Operatives & Unskilled	24,305	318	0	24,623	0	24,623	24,359	24,357	266	2
6116	Contracted Employees	11,512	2,903	0	14,415	0	14,415	14,415	14,368	47	47
6117	Temporary Employees	3,653	0	0	3,653	0	3,653	2,311	2,311	1,342	0
6131	Other Direct Labour Costs	2,670	-1,603	0	1,067	0	1,067	499	499	568	0
6133	Benefits & Allowances	7,678	0	0	7,678	0	7,678	7,586	7,586	92	0
6134	National Insurance	3,528	397	0	3,925	0	3,925	3,900	3,900	25	0
6221	Drugs & Medical Supplies	3,075	0	0	3,075	0	3,075	3,075	3,075	0	0
6222	Field Material & Supplies	7,825	-260	0	7,565	0	7,565	7,565	7,536	29	29
6223	Office Materials & Supplies	3,276	0	0	3,276	0	3,276	3,276	3,159	117	117
6224	Print & Non-Print Material	2,140	0	0	2,140	0	2,140	2,140	2,140	0	0
6231	Fuel and Lubricants	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6241	Rental of Buildings	2,585	0	0	2,585	0	2,585	2,585	2,585	0	0
6242	Maintenance of Buildings	3,700	0	0	3,700	0	3,700	3,700	3,696	4	4
6243	Janitorial & Cleaning Supplies	1,121	0	0	1,121	0	1,121	1,121	1,121	0	0
6255	Maintenance of Other Infrastructure	1,840	0	0	1,840	0	1,840	1,840	1,840	0	0
6261	Local Travel & Subsistence	1,250	0	0	1,250	0	1,250	1,250	812	438	438
6263	Postage Telex & Cablegram	78	0	0	78	0	78	78	7	71	71
6264	Vehicle Spares & Maintenance	2,140	0	0	2,140	0	2,140	2,140	1,874	266	266
6265	Other Transport Travel & Post	42	0	0	42	0	42	42	0	42	42
6271	Telephone Charges	576	0	0	576	0	576	576	576	0	0
6272	Electricity Charges	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6273	Water Charges	294	0	0	294	0	294	294	294	0	0
6281	Security Services	7,576	0	0	7,576	0	7,576	7,576	4,804	2,772	2,772
6282	Equipment Maintenance	2,700	0	0	2,700	0	2,700	2,700	2,684	16	16
6283	Cleaning & Extermination Services	720	0	0	720	0	720	720	580	140	140
6284	Other	290	260	0	550	0	550	550	484	66	66
6291	National & Other Events	560	0	0	560	0	560	560	517	43	43
6292	Dietary	545	0	0	545	0	545	545	544	1	1
6293	Refreshment and Meals	550	0	0	550	0	550	550	537	13	13
6294	Other	200	0	0	200	0	200	200	41	159	159
6302	Training (including Scholar's)	3,780	0	0	3,780	0	3,780	3,780	3,264	516	516
6321	Subsidies & Contribution to Local Org	25,967	0	0	25,967	0	25,967	25,967	25,967	0	0

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 481 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		133,889	0	0	133,889	0	133,889	132,503	130,946	2,943	1,557
6111	Administrative	8,054	-432	0	7,622	0	7,622	7,622	7,622	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	1,140	0	0	1,140	0	1,140	1,139	1,139	1	0
6114	Clerical & Office Support	11,585	0	0	11,585	0	11,585	11,259	11,248	337	11
6115	Semi-Skilled Operatives & Unskilled	3,770	0	0	3,770	0	3,770	3,056	3,056	714	0
6116	Contracted Employees	37,219	0	0	37,219	0	37,219	37,219	37,219	0	0
6117	Temporary Employees	880	432	0	1,312	0	1,312	1,312	1,312	0	0
6131	Other Direct Labour Costs	198	0	0	198	0	198	84	84	114	0
6133	Benefits & Allowances	2,006	0	0	2,006	0	2,006	1,931	1,931	75	0
6134	National Insurance	1,849	0	0	1,849	0	1,849	1,748	1,748	101	0
6221	Drugs & Medical Supplies	180	0	0	180	0	180	180	140	40	40
6222	Field Material & Supplies	200	0	0	200	0	200	200	199	1	1
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6224	Print & Non-Print Material	2,800	0	0	2,800	0	2,800	2,800	2,779	21	21
6231	Fuel and Lubricants	4,304	1,000	0	5,304	0	5,304	5,304	5,304	0	0
6241	Rental of Buildings	3,063	0	0	3,063	0	3,063	3,063	3,062	1	1
6242	Maintenance of Buildings	3,712	0	0	3,712	0	3,712	3,712	3,650	62	62
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	626	374	374
6261	Local Travel & Subsistence	4,000	-1,000	0	3,000	0	3,000	3,000	3,000	0	0
6263	Postage Telex & Cablegram	120	0	0	120	0	120	65	48	72	17
6264	Vehicle Spares & Maintenance	5,200	0	0	5,200	0	5,200	5,200	5,199	1	1
6265	Other Transport Travel & Post	600	0	0	600	0	600	600	434	166	166
6271	Telephone Charges	4,683	0	0	4,683	0	4,683	4,683	4,670	13	13
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	4,943	57	57
6273	Water Charges	1,100	0	0	1,100	0	1,100	1,100	768	332	332
6281	Security Services	13,121	0	0	13,121	0	13,121	13,121	13,088	33	33
6282	Equipment Maintenance	2,800	0	0	2,800	0	2,800	2,800	2,799	1	1
6283	Cleaning & Extermination Services	260	0	0	260	0	260	260	186	74	74
6284	Other	2,600	0	0	2,600	0	2,600	2,600	2,381	219	219
6291	National & Other Events	400	0	0	400	0	400	400	393	7	7
6293	Refreshment and Meals	1,500	400	0	1,900	0	1,900	1,900	1,899	1	1
6294	Other	1,300	0	0	1,300	0	1,300	1,300	1,223	77	77
6302	Training (including Scholar's)	500	-400	0	100	0	100	100	52	48	48
6321	Subsidies & Contribution to Local Org	5,145	0	0	5,145	0	5,145	5,145	5,145	0	0

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Expenditure	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,591,290	0	0	4,591,290	0	4,591,290	4,327,328	4,257,983	333,307	69,345
6111	Administrative	5,600	1,059	0	6,659	0	6,659	6,659	6,659	0	0
6112	Senior Technical	8,974	-496	0	8,478	0	8,478	7,985	7,965	513	20
6113	Other Technical & Craft Skill	43,561	-1,059	0	42,502	0	42,502	42,087	42,087	415	0
6114	Clerical & Office Support	10,300	0	0	10,300	0	10,300	9,844	9,834	466	10
6115	Semi-Skilled Operatives & Unskilled	47,052	0	0	47,052	0	47,052	46,351	46,351	701	0
6116	Contracted Employees	60,962	3,096	0	64,058	0	64,058	64,058	64,058	0	0
6117	Temporary Employees	15,021	-1,476	0	13,545	0	13,545	13,131	13,131	414	0
6131	Other Direct Labour Costs	6,000	-3,096	0	2,904	0	2,904	2,904	2,904	0	0
6133	Benefits & Allowances	16,000	1,972	0	17,972	0	17,972	17,972	17,972	0	0
6134	National Insurance	9,011	0	0	9,011	0	9,011	8,916	8,916	95	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	286	214	214
6222	Field Material & Supplies	22,400	-2,850	0	19,550	0	19,550	19,550	19,465	85	85
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,485	15	15
6224	Print & Non-Print Material	11,000	-500	0	10,500	0	10,500	10,500	10,499	1	1
6231	Fuel and Lubricants	4,456	600	0	5,056	0	5,056	5,056	5,055	1	1
6242	Maintenance of Buildings	18,000	2,500	0	20,500	0	20,500	20,500	20,451	49	49
6243	Janitorial & Cleaning Supplies	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6251	Maintenance of Roads	1,600	0	0	1,600	0	1,600	1,493	1,493	107	0
6252	Maintenance of Bridges	560	0	0	560	0	560	560	560	0	0
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,960	40	40
6261	Local Travel & Subsistence	7,400	0	0	7,400	0	7,400	7,400	7,386	14	14
6263	Postage Telex & Cablegram	100	0	0	100	0	100	34	5	95	29
6264	Vehicle Spares & Maintenance	913	0	0	913	0	913	913	911	2	2
6265	Other Transport Travel & Post	3,600	0	0	3,600	0	3,600	3,600	3,464	136	136
6271	Telephone Charges	5,000	0	0	5,000	0	5,000	5,000	4,985	15	15
6272	Electricity Charges	11,810	12,158	0	23,968	0	23,968	23,968	23,968	0	0
6273	Water Charges	5,050	0	0	5,050	0	5,050	5,050	5,050	0	0
6281	Security Services	17,626	0	0	17,626	0	17,626	17,626	17,622	4	4
6282	Equipment Maintenance	1,500	250	0	1,750	0	1,750	1,750	1,679	71	71
6283	Cleaning & Extermination Services	2,970	0	0	2,970	0	2,970	2,970	2,112	858	858
6284	Other	36,200	0	0	36,200	0	36,200	36,200	32,800	3,400	3,400
6291	National & Other Events	650	0	0	650	0	650	650	628	22	22
6292	Dietary	90,000	-10,003	0	79,997	0	79,997	79,997	79,997	0	0
6293	Refreshment and Meals	2,200	500	0	2,700	0	2,700	2,700	2,698	2	2

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	10,000	0	0	10,000	0	10,000	10,000	9,989	11	11
6302	Training (including Scholar's)	14,000	-2,655	0	11,345	0	11,345	11,345	11,345	0	0
6321	Subsidies & Contribution to Local Org	46,715	0	0	46,715	0	46,715	46,715	46,700	15	15
6322	Subsidies & Contribution to Intl Org	1,905	0	0	1,905	0	1,905	1,905	1,905	0	0
6343	Old Age Pension & Social Assistance	4,031,154	0	0	4,031,154	0	4,031,154	3,769,939	3,705,608	325,546	64,331

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		208,452	0	0	208,452	0	208,452	206,325	205,287	3,165	1,038
6111	Administrative	3,729	-431	0	3,298	0	3,298	3,298	3,298	0	0
6112	Senior Technical	4,064	-511	0	3,553	0	3,553	3,553	3,553	0	0
6113	Other Technical & Craft Skill	13,491	753	0	14,244	0	14,244	14,244	14,234	10	10
6114	Clerical & Office Support	3,736	0	0	3,736	0	3,736	3,736	3,734	2	2
6115	Semi-Skilled Operatives & Unskilled	1,227	97	0	1,324	0	1,324	1,324	1,324	0	0
6116	Contracted Employees	39,000	-1,539	0	37,461	0	37,461	35,610	35,610	1,851	0
6117	Temporary Employees	0	475	0	475	0	475	475	470	5	5
6131	Other Direct Labour Costs	1,409	1,539	0	2,948	0	2,948	2,948	2,948	0	0
6133	Benefits & Allowances	5,000	-383	0	4,617	0	4,617	4,352	4,352	265	0
6134	National Insurance	2,041	0	0	2,041	0	2,041	2,041	2,041	0	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	19	21	21
6222	Field Material & Supplies	2,182	0	0	2,182	0	2,182	2,182	2,181	1	1
6223	Office Materials & Supplies	3,675	0	0	3,675	0	3,675	3,675	3,675	0	0
6224	Print & Non-Print Material	2,800	0	0	2,800	0	2,800	2,800	2,777	23	23
6231	Fuel and Lubricants	2,097	300	0	2,397	0	2,397	2,397	2,386	11	11
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6243	Janitorial & Cleaning Supplies	375	0	0	375	0	375	375	334	41	41
6255	Maintenance of Other Infrastructure	600	0	0	600	0	600	600	558	42	42
6261	Local Travel & Subsistence	2,000	-300	0	1,700	0	1,700	1,700	1,663	37	37
6263	Postage Telex & Cablegram	70	0	0	70	0	70	59	39	31	20
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,974	26	26
6271	Telephone Charges	6,000	0	0	6,000	0	6,000	6,000	5,915	85	85
6272	Electricity Charges	5,300	0	0	5,300	0	5,300	5,300	5,217	83	83
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	768	232	232
6281	Security Services	9,000	0	0	9,000	0	9,000	9,000	8,966	34	34
6282	Equipment Maintenance	700	0	0	700	0	700	700	692	8	8
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	216	4	4
6284	Other	1,600	0	0	1,600	0	1,600	1,600	1,597	3	3
6291	National & Other Events	150	0	0	150	0	150	150	149	1	1
6293	Refreshment and Meals	480	0	0	480	0	480	480	480	0	0
6294	Other	2,800	0	0	2,800	0	2,800	2,800	2,667	133	133
6302	Training (including Scholar's)	700	0	0	700	0	700	700	484	216	216
6321	Subsidies & Contribution to Local Org	86,700	0	0	86,700	0	86,700	86,700	86,700	0	0
6322	Subsidies & Contribution to Intl Org	266	0	0	266	0	266	266	266	0	0

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		174,309	0	0	174,309	0	174,309	172,808	169,174	5,135	3,634
6111	Administrative	8,999	104	0	9,103	0	9,103	9,103	9,103	0	0
6112	Senior Technical	1,261	615	0	1,876	0	1,876	1,876	1,876	0	0
6113	Other Technical & Craft Skill	2,534	-343	0	2,191	0	2,191	2,035	2,035	156	0
6114	Clerical & Office Support	14,487	0	0	14,487	0	14,487	13,633	13,621	866	12
6115	Semi-Skilled Operatives & Unskilled	830	-296	0	534	0	534	456	456	78	0
6116	Contracted Employees	36,636	0	0	36,636	0	36,636	36,636	36,636	0	0
6117	Temporary Employees	195	0	0	195	0	195	92	92	103	0
6131	Other Direct Labour Costs	760	0	0	760	0	760	760	760	0	0
6133	Benefits & Allowances	2,897	-375	0	2,522	0	2,522	2,484	2,484	38	0
6134	National Insurance	2,300	295	0	2,595	0	2,595	2,595	2,595	0	0
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	80	0	0
6222	Field Material & Supplies	210	0	0	210	0	210	210	210	0	0
6223	Office Materials & Supplies	3,912	0	0	3,912	0	3,912	3,912	3,912	0	0
6224	Print & Non-Print Material	2,715	0	0	2,715	0	2,715	2,715	2,715	0	0
6231	Fuel and Lubricants	5,976	4,000	0	9,976	0	9,976	9,976	9,976	0	0
6242	Maintenance of Buildings	860	627	0	1,487	0	1,487	1,487	1,468	19	19
6243	Janitorial & Cleaning Supplies	672	258	0	930	0	930	930	930	0	0
6255	Maintenance of Other Infrastructure	3,500	-1,000	0	2,500	0	2,500	2,500	2,500	0	0
6261	Local Travel & Subsistence	2,510	-677	0	1,833	0	1,833	1,833	1,833	0	0
6263	Postage Telex & Cablegram	71	0	0	71	0	71	71	70	1	1
6264	Vehicle Spares & Maintenance	2,250	0	0	2,250	0	2,250	2,250	2,249	1	1
6265	Other Transport Travel & Post	850	200	0	1,050	0	1,050	1,050	1,031	19	19
6271	Telephone Charges	3,865	3,869	0	7,734	0	7,734	7,734	7,734	0	0
6272	Electricity Charges	13,712	-8,869	0	4,843	0	4,843	4,571	4,571	272	0
6273	Water Charges	800	0	0	800	0	800	800	800	0	0
6282	Equipment Maintenance	3,000	194	0	3,194	0	3,194	3,194	3,194	0	0
6283	Cleaning & Extermination Services	400	302	0	702	0	702	702	691	11	11
6284	Other	2,700	1,096	0	3,796	0	3,796	3,796	3,795	1	1
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6293	Refreshment and Meals	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6294	Other	25,500	0	0	25,500	0	25,500	25,500	25,017	483	483
6302	Training (including Scholar's)	250	0	0	250	0	250	250	198	52	52
6321	Subsidies & Contribution to Local Org	27,415	0	0	27,415	0	27,415	27,415	24,389	3,026	3,026
6322	Subsidies & Contribution to Intl Org	62	0	0	62	0	62	62	53	9	9

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,559,569	1	0	4,559,570	0	4,559,570	4,558,113	4,507,435	52,135	50,678
6111	Administrative	160,448	40,571	0	201,019	0	201,019	201,019	200,990	29	29
6113	Other Technical & Craft Skill	307,163	2,728	0	309,891	0	309,891	309,891	309,566	325	325
6114	Clerical & Office Support	1,296,208	23,523	0	1,319,731	0	1,319,731	1,319,210	1,319,191	540	19
6115	Semi-Skilled Operatives & Unskilled	174,054	285	0	174,339	0	174,339	174,339	174,339	0	0
6116	Contracted Employees	13,038	172	0	13,210	0	13,210	13,044	13,044	166	0
6131	Other Direct Labour Costs	184,891	5,121	0	190,012	0	190,012	190,012	189,128	884	884
6133	Benefits & Allowances	717,533	-93,452	0	624,081	0	624,081	624,081	624,081	0	0
6134	National Insurance	131,072	21,053	0	152,125	0	152,125	151,355	151,349	776	6
6221	Drugs & Medical Supplies	4,665	0	0	4,665	0	4,665	4,665	4,665	0	0
6222	Field Material & Supplies	40,000	0	0	40,000	0	40,000	40,000	39,839	161	161
6223	Office Materials & Supplies	40,780	0	0	40,780	0	40,780	40,780	18,536	22,244	22,244
6224	Print & Non-Print Material	118,666	0	0	118,666	0	118,666	118,666	118,666	0	0
6231	Fuel and Lubricants	256,658	0	0	256,658	0	256,658	256,658	256,629	29	29
6241	Rental of Buildings	1,800	0	0	1,800	0	1,800	1,800	765	1,035	1,035
6242	Maintenance of Buildings	105,000	0	0	105,000	0	105,000	105,000	89,355	15,645	15,645
6243	Janitorial & Cleaning Supplies	14,556	0	0	14,556	0	14,556	14,556	12,195	2,361	2,361
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	19,654	346	346
6261	Local Travel & Subsistence	501,300	0	0	501,300	0	501,300	501,300	501,296	4	4
6263	Postage Telex & Cablegram	500	0	0	500	0	500	500	368	132	132
6264	Vehicle Spares & Maintenance	120,500	0	0	120,500	0	120,500	120,500	120,443	57	57
6265	Other Transport Travel & Post	6,500	0	0	6,500	0	6,500	6,500	6,318	182	182
6271	Telephone Charges	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6272	Electricity Charges	90,000	0	0	90,000	0	90,000	90,000	89,981	19	19
6273	Water Charges	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6282	Equipment Maintenance	35,960	0	0	35,960	0	35,960	35,960	30,352	5,608	5,608
6283	Cleaning & Extermination Services	12,500	3,000	0	15,500	0	15,500	15,500	15,495	5	5
6284	Other	50,000	-10,000	0	40,000	0	40,000	40,000	39,962	38	38
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6292	Dietary	7,560	0	0	7,560	0	7,560	7,560	7,559	1	1
6293	Refreshment and Meals	8,099	0	0	8,099	0	8,099	8,099	8,040	59	59
6294	Other	20,350	7,000	0	27,350	0	27,350	27,350	27,299	51	51
6302	Training (including Scholar's)	22,000	0	0	22,000	0	22,000	22,000	20,562	1,438	1,438
6322	Subsidies & Contribution to Intl Org	8,268	0	0	8,268	0	8,268	8,268	8,268	0	0

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	Advances	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		835,214	-38	0	835,176	0	835,176	816,408	813,081	22,095	3,327
6111	Administrative	23,622	0	0	23,622	0	23,622	21,963	21,963	1,659	0
6113	Other Technical & Craft Skill	74,063	-38	0	74,025	0	74,025	68,787	68,787	5,238	0
6114	Clerical & Office Support	152,096	-4,682	0	147,414	0	147,414	137,790	137,790	9,624	0
6115	Semi-Skilled Operatives & Unskilled	44,545	2,270	0	46,815	0	46,815	46,800	46,800	15	0
6116	Contracted Employees	16,085	0	0	16,085	0	16,085	13,857	13,857	2,228	0
6131	Other Direct Labour Costs	22,427	303	0	22,730	0	22,730	22,730	22,730	0	0
6133	Benefits & Allowances	66,587	0	0	66,587	0	66,587	66,587	66,587	0	0
6134	National Insurance	19,986	2,109	0	22,095	0	22,095	22,095	22,095	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6222	Field Material & Supplies	24,500	-2,000	0	22,500	0	22,500	22,500	22,500	0	0
6223	Office Materials & Supplies	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6224	Print & Non-Print Material	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6231	Fuel and Lubricants	37,058	0	0	37,058	0	37,058	37,058	37,037	21	21
6241	Rental of Buildings	0	1,140	0	1,140	0	1,140	1,140	1,140	0	0
6242	Maintenance of Buildings	43,800	0	0	43,800	0	43,800	43,800	43,698	102	102
6243	Janitorial & Cleaning Supplies	14,700	-1,000	0	13,700	0	13,700	13,700	13,699	1	1
6255	Maintenance of Other Infrastructure	7,400	0	0	7,400	0	7,400	7,400	5,858	1,542	1,542
6261	Local Travel & Subsistence	4,500	-1,000	0	3,500	0	3,500	3,500	3,500	0	0
6263	Postage Telex & Cablegram	10	0	0	10	0	10	6	6	4	0
6264	Vehicle Spares & Maintenance	9,250	0	0	9,250	0	9,250	9,250	9,250	0	0
6265	Other Transport Travel & Post	900	0	0	900	0	900	900	900	0	0
6271	Telephone Charges	5,750	600	0	6,350	0	6,350	6,350	6,350	0	0
6272	Electricity Charges	24,500	-2,000	0	22,500	0	22,500	22,500	22,500	0	0
6273	Water Charges	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6282	Equipment Maintenance	3,500	2,000	0	5,500	0	5,500	5,500	5,500	0	0
6283	Cleaning & Extermination Services	1,020	4,000	0	5,020	0	5,020	5,020	5,020	0	0
6284	Other	1,100	1,000	0	2,100	0	2,100	2,100	2,033	67	67
6291	National & Other Events	350	0	0	350	0	350	350	350	0	0
6292	Dietary	185,000	0	0	185,000	0	185,000	185,000	185,000	0	0
6293	Refreshment and Meals	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6294	Other	16,000	-1,740	0	14,260	0	14,260	14,260	14,260	0	0
6302	Training (including Scholar's)	17,000	-1,000	0	16,000	0	16,000	16,000	14,407	1,593	1,593
6321	Subsidies & Contribution to Local Org	50	0	0	50	0	50	50	50	0	0
6322	Subsidies & Contribution to Intl Org	615	0	0	615	0	615	615	615	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,799	0	0	7,799	0	7,799	6,796	6,663	1,136	133
6114	Clerical & Office Support	1,479	0	0	1,479	0	1,479	984	984	495	0
6115	Semi-Skilled Operatives & Unskilled	415	-42	0	373	0	373	170	170	203	0
6116	Contracted Employees	900	42	0	942	0	942	942	942	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	229	0	0	229	0	229	121	121	108	0
6134	National Insurance	188	0	0	188	0	188	90	90	98	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Material & Supplies	68	0	0	68	0	68	68	53	15	15
6223	Office Materials & Supplies	366	0	0	366	0	366	366	366	0	0
6224	Print & Non-Print Material	475	0	0	475	0	475	475	465	10	10
6231	Fuel and Lubricants	351	-182	0	169	0	169	146	146	23	0
6242	Maintenance of Buildings	150	182	0	332	0	332	332	318	14	14
6243	Janitorial & Cleaning Supplies	90	0	0	90	0	90	90	89	1	1
6261	Local Travel & Subsistence	350	0	0	350	0	350	350	311	39	39
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	40	0	0
6265	Other Transport Travel & Post	549	0	0	549	0	549	549	545	4	4
6271	Telephone Charges	244	0	0	244	0	244	244	244	0	0
6272	Electricity Charges	1,239	0	0	1,239	0	1,239	1,239	1,239	0	0
6282	Equipment Maintenance	145	0	0	145	0	145	145	133	12	12
6283	Cleaning & Extermination Services	42	0	0	42	0	42	42	23	19	19
6284	Other	240	0	0	240	0	240	164	164	76	0
6293	Refreshment and Meals	50	0	0	50	0	50	50	49	1	1
6294	Other	108	0	0	108	0	108	108	107	1	1
6302	Training (including Scholar's)	61	0	0	61	0	61	61	44	17	17

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		439,790	37	0	439,827	3,000	442,827	442,827	442,668	159	159
6111	Administrative	26,349	2,588	0	28,937	0	28,937	28,937	28,937	0	0
6113	Other Technical & Craft Skill	216,490	-4,368	0	212,122	0	212,122	212,122	212,122	0	0
6115	Semi-Skilled Operatives & Unskilled	3,660	1,000	0	4,660	0	4,660	4,660	4,660	0	0
6131	Other Direct Labour Costs	24,506	817	0	25,323	0	25,323	25,323	25,323	0	0
6133	Benefits & Allowances	58,942	0	0	58,942	0	58,942	58,942	58,942	0	0
6134	National Insurance	19,798	0	0	19,798	0	19,798	19,798	19,751	47	47
6221	Drugs & Medical Supplies	650	0	0	650	0	650	650	650	0	0
6222	Field Material & Supplies	4,000	-500	0	3,500	0	3,500	3,500	3,500	0	0
6223	Office Materials & Supplies	3,500	200	0	3,700	0	3,700	3,700	3,699	1	1
6224	Print & Non-Print Material	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6231	Fuel and Lubricants	11,333	6,000	0	17,333	3,000	20,333	20,333	20,333	0	0
6241	Rental of Buildings	1,800	1,650	0	3,450	0	3,450	3,450	3,450	0	0
6242	Maintenance of Buildings	5,880	1,000	0	6,880	0	6,880	6,880	6,879	1	1
6243	Janitorial & Cleaning Supplies	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	3,960	40	40
6261	Local Travel & Subsistence	6,607	-3,850	0	2,757	0	2,757	2,757	2,757	0	0
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintenance	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6265	Other Transport Travel & Post	220	0	0	220	0	220	220	220	0	0
6271	Telephone Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6272	Electricity Charges	11,340	0	0	11,340	0	11,340	11,340	11,340	0	0
6273	Water Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6282	Equipment Maintenance	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
6284	Other	860	0	0	860	0	860	860	855	5	5
6291	National & Other Events	500	0	0	500	0	500	500	498	2	2
6293	Refreshment and Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	600	0	0	600	0	600	600	539	61	61
6302	Training (including Scholar's)	8,500	-4,500	0	4,000	0	4,000	4,000	4,000	0	0
6321	Subsidies & Contribution to Local Org	30	0	0	30	0	30	30	30	0	0

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		90,601	0	0	90,601	0	90,601	88,176	87,940	2,661	236
6111	Administrative	1,019	281	0	1,300	0	1,300	1,215	1,215	85	0
6113	Other Technical & Craft Skill	2,141	-292	0	1,849	0	1,849	1,620	1,620	229	0
6114	Clerical & Office Support	15,826	0	0	15,826	0	15,826	14,442	14,442	1,384	0
6115	Semi-Skilled Operatives & Unskilled	1,624	11	0	1,635	0	1,635	1,635	1,635	0	0
6116	Contracted Employees	15,585	4,654	0	20,239	0	20,239	20,123	20,123	116	0
6117	Temporary Employees	8,151	-4,814	0	3,337	0	3,337	3,290	3,290	47	0
6131	Other Direct Labour Costs	2,005	-139	0	1,866	0	1,866	1,426	1,426	440	0
6133	Benefits & Allowances	1,435	160	0	1,595	0	1,595	1,588	1,588	7	0
6134	National Insurance	1,464	139	0	1,603	0	1,603	1,561	1,561	42	0
6221	Drugs & Medical Supplies	46	0	0	46	0	46	46	46	0	0
6222	Field Material & Supplies	74	0	0	74	0	74	74	71	3	3
6223	Office Materials & Supplies	7,329	-1,500	0	5,829	0	5,829	5,829	5,736	93	93
6224	Print & Non-Print Material	13,975	1,500	0	15,475	0	15,475	15,475	15,475	0	0
6231	Fuel and Lubricants	84	-84	0	0	0	0	0	0	0	0
6241	Rental of Buildings	6,138	-100	0	6,038	0	6,038	6,038	6,038	0	0
6242	Maintenance of Buildings	317	0	0	317	0	317	317	317	0	0
6243	Janitorial & Cleaning Supplies	222	84	0	306	0	306	306	306	0	0
6261	Local Travel & Subsistence	2,216	0	0	2,216	0	2,216	2,216	2,216	0	0
6263	Postage Telex & Cablegram	202	0	0	202	0	202	202	119	83	83
6264	Vehicle Spares & Maintenance	75	0	0	75	0	75	0	0	75	0
6271	Telephone Charges	387	0	0	387	0	387	387	387	0	0
6272	Electricity Charges	3,041	400	0	3,441	0	3,441	3,441	3,441	0	0
6273	Water Charges	300	-300	0	0	0	0	0	0	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	607	0	0	607	0	607	607	607	0	0
6283	Cleaning & Extermination Services	370	0	0	370	0	370	370	315	55	55
6284	Other	4,668	-200	0	4,468	0	4,468	4,468	4,468	0	0
6291	National & Other Events	30	0	0	30	0	30	30	30	0	0
6293	Refreshment and Meals	240	0	0	240	0	240	240	239	1	1
6294	Other	230	200	0	430	0	430	430	430	0	0
6302	Training (including Scholar's)	800	0	0	800	0	800	800	799	1	1

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)	Allotment	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		12,070	0	0	12,070	0	12,070	11,338	9,966	2,104	1,372
6116	Contracted Employees	6,980	0	0	6,980	0	6,980	6,980	6,980	0	0
6221	Drugs & Medical Supplies	17	0	0	17	0	17	12	11	6	1
6223	Office Materials & Supplies	194	0	0	194	0	194	160	160	34	0
6224	Print & Non-Print Material	72	0	0	72	0	72	60	60	12	0
6231	Fuel and Lubricants	294	0	0	294	0	294	223	223	71	0
6243	Janitorial & Cleaning Supp	30	0	0	30	0	30	20	16	14	4
6261	Local Travel & Subsistence	80	0	0	80	0	80	58	26	54	32
6264	Vehicle Spares & Maintenance	150	0	0	150	0	150	150	150	0	0
6271	Telephone Charges	408	0	0	408	0	408	406	388	20	18
6281	Security Services	2,300	0	0	2,300	0	2,300	1,930	738	1,562	1,192
6282	Equipment Maintenance	300	0	0	300	0	300	254	253	47	1
6283	Cleaning & Extermination Services	300	0	0	300	0	300	250	218	82	32
6284	Other	550	0	0	550	0	550	531	523	27	8
6293	Refreshment and Meals	295	0	0	295	0	295	210	210	85	0
6294	Other	20	0	0	20	0	20	14	10	10	4
6302	Training (including Scholar's)	80	0	0	80	0	80	80	0	80	80

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 522 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		41,806	0	0	41,806	0	41,806	37,063	33,880	7,926	3,183
6111	Administrative	4,190	0	0	4,190	0	4,190	2,482	2,482	1,708	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	9,414	0	0	9,414	0	9,414	8,702	8,699	715	3
6115	Semi-Skilled Operatives & Unskilled	414	0	0	414	0	414	409	409	5	0
6116	Contracted Employees	3,988	0	0	3,988	0	3,988	3,988	3,988	0	0
6131	Other Direct Labour Costs	657	0	0	657	0	657	657	657	0	0
6133	Benefits & Allowances	1,152	0	0	1,152	0	1,152	1,013	1,013	139	0
6134	National Insurance	1,166	0	0	1,166	0	1,166	926	926	240	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	13	11	11
6223	Office Materials & Supplies	1,012	0	0	1,012	0	1,012	730	730	282	0
6224	Print & Non-Print Material	800	0	0	800	0	800	800	800	0	0
6231	Fuel and Lubricants	1,001	0	0	1,001	0	1,001	693	693	308	0
6242	Maintenance of Buildings	1,700	0	0	1,700	0	1,700	1,298	1,298	402	0
6243	Janitorial & Cleaning Supplies	150	0	0	150	0	150	150	150	0	0
6261	Local Travel & Subsistence	300	0	0	300	0	300	172	172	128	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	35	19	31	16
6264	Vehicle Spares & Maintenance	1,000	0	0	1,000	0	1,000	893	893	107	0
6271	Telephone Charges	525	0	0	525	0	525	525	516	9	9
6272	Electricity Charges	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	651	549	549
6281	Security Services	5,500	0	0	5,500	0	5,500	4,997	2,492	3,008	2,505
6282	Equipment Maintenance	650	0	0	650	0	650	562	562	88	0
6283	Cleaning & Extermination Services	87	0	0	87	0	87	53	42	45	11
6284	Other	240	0	0	240	0	240	209	201	39	8
6291	National & Other Events	40	0	0	40	0	40	40	34	6	6
6293	Refreshment and Meals	80	0	0	80	0	80	75	75	5	0
6294	Other	116	0	0	116	0	116	80	65	51	15
6302	Training (including Scholar's)	50	0	0	50	0	50	50	0	50	50

MR. C. CROAL
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 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		76,867	0	0	76,867	0	76,867	69,515	65,791	11,076	3,724
6111	Administrative	23,140	0	0	23,140	0	23,140	19,214	19,210	3,930	4
6113	Other Technical & Craft Skill	680	0	0	680	0	680	0	0	680	0
6116	Contracted Employees	24,171	0	0	24,171	0	24,171	23,899	23,899	272	0
6131	Other Direct Labour Costs	89	0	0	89	0	89	50	50	39	0
6133	Benefits & Allowances	2,397	0	0	2,397	0	2,397	2,332	2,332	65	0
6134	National Insurance	1,124	0	0	1,124	0	1,124	857	857	267	0
6221	Drugs & Medical Supplies	48	0	0	48	0	48	35	25	23	10
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	2,603	2,603	397	0
6224	Print & Non-Print Material	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6231	Fuel and Lubricants	560	0	0	560	0	560	416	336	224	80
6242	Maintenance of Buildings	1,970	0	0	1,970	0	1,970	1,477	1,477	493	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	143	100	100	43
6261	Local Travel & Subsistence	180	0	0	180	0	180	155	136	44	19
6263	Postage Telex & Cablegram	150	0	0	150	0	150	118	106	44	12
6264	Vehicle Spares & Maintenance	650	0	0	650	0	650	549	549	101	0
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,095	1,009	91	86
6272	Electricity Charges	4,032	0	0	4,032	0	4,032	4,032	4,032	0	0
6273	Water Charges	1,360	0	0	1,360	0	1,360	1,360	1,014	346	346
6281	Security Services	6,800	-1,680	0	5,120	0	5,120	4,654	2,052	3,068	2,602
6282	Equipment Maintenance	450	0	0	450	0	450	335	335	115	0
6283	Cleaning & Extermination Services	650	0	0	650	0	650	515	510	140	5
6284	Other	1,100	1,680	0	2,780	0	2,780	2,676	2,589	191	87
6291	National & Other Events	36	0	0	36	0	36	36	11	25	25
6293	Refreshment and Meals	65	0	0	65	0	65	50	50	15	0
6294	Other	15	0	0	15	0	15	14	9	6	5
6302	Training (including Scholar's)	400	0	0	400	0	400	400	0	400	400
6322	Subsidies & Contribution to Intl Org	0	0	0	0	0	0	0	0	0	0

MR. C. CROAL
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 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1) A	(Virement) B	C	D=A+B+C	E	F=D+E	(Allotment 2) G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		12,361	0	0	12,361	0	12,361	10,498	8,593	3,768	1,905
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	658	0	0	658	0	658	542	542	116	0
6114	Clerical & Office Support	4,062	0	0	4,062	0	4,062	3,732	3,732	330	0
6115	Semi-Skilled Operatives & Unskilled	419	0	0	419	0	419	409	409	10	0
6131	Other Direct Labour Costs	108	0	0	108	0	108	87	87	21	0
6133	Benefits & Allowances	305	0	0	305	0	305	302	302	3	0
6134	National Insurance	411	0	0	411	0	411	358	358	53	0
6221	Drugs & Medical Supplies	23	0	0	23	0	23	23	23	0	0
6223	Office Materials & Supplies	800	0	0	800	0	800	672	672	128	0
6224	Print & Non-Print Material	800	0	0	800	0	800	700	700	100	0
6242	Maintenance of Buildings	300	0	0	300	0	300	300	300	0	0
6243	Janitorial & Cleaning Supplies	140	0	0	140	0	140	102	62	78	40
6261	Local Travel & Subsistence	35	0	0	35	0	35	14	0	35	14
6263	Postage Telex & Cablegram	40	0	0	40	0	40	27	10	30	17
6271	Telephone Charges	176	0	0	176	0	176	171	149	27	22
6272	Electricity Charges	320	0	0	320	0	320	305	305	15	0
6281	Security Services	2,800	0	0	2,800	0	2,800	2,138	463	2,337	1,675
6282	Equipment Maintenance	480	0	0	480	0	480	301	214	266	87
6283	Cleaning & Extermination Services	100	0	0	100	0	100	51	51	49	0
6284	Other	204	0	0	204	0	204	151	151	53	0
6293	Refreshment and Meals	72	0	0	72	0	72	55	55	17	0
6294	Other	8	0	0	8	0	8	8	8	0	0
6302	Training (including Scholar's)	100	0	0	100	0	100	50	0	100	50

MR. C. CROAL
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 525 - DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1) A	(Virement) B	C	D=A+B+C	E	F=D+E	(Allotment 2) G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		54,437	0	0	54,437	0	54,437	50,644	48,953	5,484	1,691
6111	Administrative	6,049	0	0	6,049	0	6,049	5,804	5,803	246	1
6114	Clerical & Office Support	15,126	0	0	15,126	0	15,126	15,075	15,075	51	0
6115	Semi-Skilled Operatives & Unskilled	1,885	0	0	1,885	0	1,885	1,364	1,364	521	0
6116	Contracted Employees	6,582	0	0	6,582	0	6,582	6,582	6,582	0	0
6117	Temporary Employees	648	0	0	648	0	648	547	547	101	0
6131	Other Direct Labour Costs	2,314	0	0	2,314	0	2,314	2,314	2,314	0	0
6133	Benefits & Allowances	1,743	0	0	1,743	0	1,743	1,648	1,648	95	0
6134	National Insurance	1,819	0	0	1,819	0	1,819	1,636	1,636	183	0
6221	Drugs & Medical Supplies	38	0	0	38	0	38	38	17	21	21
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	1,881	1,881	319	0
6224	Print & Non-Print Material	2,000	0	0	2,000	0	2,000	1,658	1,658	342	0
6231	Fuel and Lubricants	364	0	0	364	0	364	343	343	21	0
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	400	391	609	9
6243	Janitorial & Cleaning Supplies	350	0	0	350	0	350	190	188	162	2
6261	Local Travel & Subsistence	950	0	0	950	0	950	671	659	291	12
6263	Postage Telex & Cablegram	40	0	0	40	0	40	23	13	27	10
6264	Vehicle Spares & Maintenance	265	0	0	265	0	265	255	253	12	2
6271	Telephone Charges	700	0	0	700	0	700	647	647	53	0
6272	Electricity Charges	2,514	0	0	2,514	0	2,514	2,514	2,514	0	0
6273	Water Charges	131	0	0	131	0	131	131	131	0	0
6281	Security Services	4,750	0	0	4,750	0	4,750	4,428	3,430	1,320	998
6282	Equipment Maintenance	330	0	0	330	0	330	330	322	8	8
6283	Cleaning & Extermination Services	750	0	0	750	0	750	647	533	217	114
6284	Other	799	0	0	799	0	799	566	566	233	0
6291	National & Other Events	14	0	0	14	0	14	14	0	14	14
6293	Refreshment and Meals	530	0	0	530	0	530	408	408	122	0
6294	Other	46	0	0	46	0	46	30	30	16	0
6302	Training (including Scholar's)	500	0	0	500	0	500	500	0	500	500

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,320,822	0	523,874	5,844,696	0	5,844,696	5,823,244	5,792,788	51,908	30,456
6111	Administrative	154,460	19,495	0	173,955	0	173,955	173,955	173,955	0	0
6112	Senior Technical	188,623	12,268	0	200,891	0	200,891	200,891	200,891	0	0
6113	Other Technical & Craft Skill	213,405	-19,253	0	194,152	0	194,152	194,052	194,052	100	0
6114	Clerical & Office Support	466,742	19,253	0	485,995	0	485,995	485,995	485,995	0	0
6115	Semi-Skilled Operatives & Unskilled	569,837	5,100	0	574,937	0	574,937	574,937	574,937	0	0
6117	Temporary Employees	127,084	-42,266	0	84,818	0	84,818	84,818	84,818	0	0
6131	Other Direct Labour Costs	162,557	-5,100	0	157,457	0	157,457	157,457	157,453	4	4
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6133	Benefits & Allowances	219,822	4,751	0	224,573	0	224,573	224,573	224,551	22	22
6134	National Insurance	108,513	939	0	109,452	0	109,452	109,452	109,452	0	0
6135	Pensions	309,600	4,813	0	314,413	0	314,413	314,413	312,840	1,573	1,573
6221	Drugs & Medical Supplies	20,500	0	0	20,500	0	20,500	20,500	20,482	18	18
6222	Field Material & Supplies	400,000	0	0	400,000	0	400,000	400,000	399,943	57	57
6223	Office Materials & Supplies	24,000	0	0	24,000	0	24,000	24,000	23,991	9	9
6224	Print & Non-Print Material	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
6231	Fuel and Lubricants	326,295	0	135,000	461,295	0	461,295	445,010	444,467	16,828	543
6242	Maintenance of Buildings	75,000	0	0	75,000	0	75,000	75,000	70,234	4,766	4,766
6243	Janitorial & Cleaning Supplies	13,000	5,000	0	18,000	0	18,000	18,000	17,941	59	59
6251	Maintenance of Roads	5,000	0	0	5,000	0	5,000	5,000	4,976	24	24
6252	Maintenance of Bridges	500	0	0	500	0	500	500	493	7	7
6255	Maintenance of Other Infrastructure	35,000	1,500	0	36,500	0	36,500	36,500	36,386	114	114
6261	Local Travel & Subsistence	10,000	0	0	10,000	0	10,000	10,000	7,727	2,273	2,273
6262	Overseas Conf. & Off. Vis	29,650	0	0	29,650	0	29,650	29,650	17,032	12,618	12,618
6263	Postage Telex & Cablegram	2,000	0	0	2,000	0	2,000	2,000	1,535	465	465
6264	Vehicle Spares & Maintenance	82,996	2,000	0	84,996	0	84,996	84,996	84,787	209	209
6265	Other Transport Travel & Post	245,964	2,000	0	247,964	0	247,964	247,964	247,937	27	27
6271	Telephone Charges	52,998	0	0	52,998	0	52,998	52,998	52,994	4	4
6272	Electricity Charges	71,630	0	0	71,630	0	71,630	71,630	71,630	0	0
6273	Water Charges	25,300	0	0	25,300	0	25,300	25,300	25,300	0	0
6281	Security Services	5,080	0	0	5,080	0	5,080	5,080	2,934	2,146	2,146
6282	Equipment Maintenance	200,000	-5,000	0	195,000	0	195,000	189,933	189,933	5,067	0
6283	Cleaning & Extermination Services	10,500	500	0	11,000	0	11,000	11,000	10,968	32	32
6284	Other	25,000	0	0	25,000	0	25,000	25,000	24,937	63	63
6292	Dietary	676,266	0	0	676,266	0	676,266	676,266	676,258	8	8
6294	Other	350,000	0	388,874	738,874	0	738,874	738,874	738,375	499	499
6302	Training (including Scholar's)	73,500	-6,000	0	67,500	0	67,500	67,500	62,585	4,915	4,915

AGENCY 55 - SUPREME COURT
PROGRAMME 551 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		309,577	11,894	0	321,471	0	321,471	312,644	309,377	12,094	3,267
6111	Administrative	28,328	0	0	28,328	0	28,328	27,530	27,530	798	0
6114	Clerical & Office Support	56,743	-2,408	0	54,335	0	54,335	51,596	51,596	2,739	0
6115	Semi-Skilled Operatives & Unskilled	12,032	449	0	12,481	0	12,481	12,472	12,472	9	0
6116	Contracted Employees	22,069	11,894	0	33,963	0	33,963	33,963	33,963	0	0
6131	Other Direct Labour Costs	2,849	992	0	3,841	0	3,841	3,841	3,841	0	0
6133	Benefits & Allowances	6,112	458	0	6,570	0	6,570	6,556	6,556	14	0
6134	National Insurance	5,481	509	0	5,990	0	5,990	5,943	5,943	47	0
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	250	0	0
6222	Field Material & Supplies	250	0	0	250	0	250	250	249	1	1
6223	Office Materials & Supplies	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6224	Print & Non-Print Material	13,800	0	0	13,800	0	13,800	13,800	13,795	5	5
6231	Fuel and Lubricants	1,824	0	0	1,824	0	1,824	1,824	1,824	0	0
6241	Rental of Buildings	15,834	0	0	15,834	0	15,834	15,834	15,834	0	0
6242	Maintenance of Buildings	15,050	0	0	15,050	0	15,050	14,710	14,652	398	58
6243	Janitorial & Cleaning Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6255	Maintenance of Other Infrastructure	3,800	0	0	3,800	0	3,800	3,320	2,012	1,788	1,308
6261	Local Travel & Subsistence	7,170	0	0	7,170	0	7,170	7,170	7,170	0	0
6263	Postage Telex & Cablegram	1,759	0	0	1,759	0	1,759	1,759	1,189	570	570
6264	Vehicle Spares & Maintenance	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6271	Telephone Charges	3,540	0	0	3,540	0	3,540	3,540	3,540	0	0
6272	Electricity Charges	12,228	0	0	12,228	0	12,228	12,228	12,227	1	1
6273	Water Charges	2,670	0	0	2,670	0	2,670	2,670	2,670	0	0
6281	Security Services	16,354	0	0	16,354	0	16,354	12,433	11,110	5,244	1,323
6282	Equipment Maintenance	6,180	0	0	6,180	0	6,180	6,180	6,180	0	0
6283	Cleaning & Extermination Services	2,904	0	0	2,904	0	2,904	2,904	2,904	0	0
6284	Other	35,000	0	0	35,000	0	35,000	34,521	34,521	479	0
6291	National & Other Events	400	0	0	400	0	400	400	399	1	1
6293	Refreshment and Meals	7,340	0	0	7,340	0	7,340	7,340	7,340	0	0
6294	Other	8,060	0	0	8,060	0	8,060	8,060	8,060	0	0

**AGENCY 55 - SUPREME COURT
PROGRAMME 552 - MAGISTRATES DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		304,728	-11,894	0	292,834	0	292,834	284,999	283,057	9,777	1,942
6111	Administrative	65,141	0	0	65,141	0	65,141	65,141	65,141	0	0
6113	Other Technical & Craft Skill	4,379	544	0	4,923	0	4,923	4,920	4,920	3	0
6114	Clerical & Office Support	33,426	-544	0	32,882	0	32,882	32,611	32,545	337	66
6115	Semi-Skilled Operatives & Unskilled	2,417	-370	0	2,047	0	2,047	2,043	2,043	4	0
6116	Contracted Employees	70,362	-11,894	0	58,468	0	58,468	58,468	58,468	0	0
6117	Temporary Employees	5,476	0	0	5,476	0	5,476	4,952	4,934	542	18
6131	Other Direct Labour Costs	1,297	0	0	1,297	0	1,297	923	923	374	0
6133	Benefits & Allowances	13,568	0	0	13,568	0	13,568	13,568	13,568	0	0
6134	National Insurance	4,197	370	0	4,567	0	4,567	4,535	4,535	32	0
6221	Drugs & Medical Supplies	560	0	0	560	0	560	560	552	8	8
6222	Field Material & Supplies	602	0	0	602	0	602	602	602	0	0
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Material	24,500	0	0	24,500	0	24,500	24,500	24,500	0	0
6242	Maintenance of Buildings	12,190	0	0	12,190	0	12,190	12,190	12,161	29	29
6243	Janitorial & Cleaning Supplies	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6255	Maintenance of Other Infrastructure	4,100	0	0	4,100	0	4,100	3,619	3,486	614	133
6261	Local Travel & Subsistence	24,522	0	0	24,522	0	24,522	22,476	22,473	2,049	3
6263	Postage Telex & Cablegram	372	0	0	372	0	372	372	371	1	1
6264	Vehicle Spares & Maintenance	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	850	0	0	850	0	850	850	850	0	0
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6273	Water Charges	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6281	Security Services	7,010	0	0	7,010	0	7,010	2,910	1,233	5,777	1,677
6282	Equipment Maintenance	750	0	0	750	0	750	750	750	0	0
6283	Cleaning & Extermination Services	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6284	Other	7,500	0	0	7,500	0	7,500	7,500	7,494	6	6
6291	National & Other Events	270	0	0	270	0	270	270	270	0	0
6293	Refreshment and Meals	1,239	0	0	1,239	0	1,239	1,239	1,239	0	0
6294	Other	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
PROGRAMME 561 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		58,965	1	0	58,966	0	58,966	56,804	56,542	2,424	262
6111	Administrative	24,203	-181	0	24,022	0	24,022	23,200	23,200	822	0
6113	Other Technical & Craft Skill	439	14	0	453	0	453	453	453	0	0
6114	Clerical & Office Support	2,420	0	0	2,420	0	2,420	2,420	2,420	0	0
6115	Semi-Skilled Operatives & Unskilled	406	3	0	409	0	409	409	409	0	0
6116	Contracted Employees	2,800	156	0	2,956	0	2,956	2,956	2,956	0	0
6117	Temporary Employees	77	0	0	77	0	77	48	48	29	0
6131	Other Direct Labour Costs	536	9	0	545	0	545	545	545	0	0
6133	Benefits & Allowances	3,130	0	0	3,130	0	3,130	2,432	2,432	698	0
6134	National Insurance	1,555	0	0	1,555	0	1,555	1,350	1,350	205	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Supplies	1,800	200	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Material	2,900	-392	0	2,508	0	2,508	2,433	2,432	76	1
6231	Fuel and Lubricants	442	164	0	606	0	606	606	583	23	23
6241	Rental of Buildings	2,120	-196	0	1,924	0	1,924	1,920	1,920	4	0
6242	Maintenance of Buildings	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	95	5	5
6255	Maintenance of Other Infrastructure	4,000	-950	0	3,050	0	3,050	3,047	3,019	31	28
6261	Local Travel & Subsistence	2,230	-700	0	1,530	0	1,530	1,530	1,530	0	0
6263	Postage Telex & Cablegram	7	0	0	7	0	7	7	7	0	0
6264	Vehicle Spares & Maintenance	900	-358	0	542	0	542	264	263	279	1
6271	Telephone Charges	900	0	0	900	0	900	900	899	1	1
6272	Electricity Charges	2,400	0	0	2,400	0	2,400	2,352	2,352	48	0
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	1,344	156	156
6282	Equipment Maintenance	250	282	0	532	0	532	532	521	11	11
6283	Cleaning & Extermination Services	80	0	0	80	0	80	80	68	12	12
6284	Other	1,740	1,850	0	3,590	0	3,590	3,590	3,588	2	2
6291	National & Other Events	50	0	0	50	0	50	50	50	0	0
6293	Refreshment and Meals	160	100	0	260	0	260	260	260	0	0
6294	Other	100	0	0	100	0	100	100	99	1	1
6302	Training (including Scholar's)	170	0	0	170	0	170	170	149	21	21

**AGENCY 57 - OFFICE OF THE OMBUDSMAN
PROGRAMME 571 - OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,101	0	0	4,101	0	4,101	3,654	3,522	579	132
6113	Other Technical & Craft Skill	601	0	0	601	0	601	576	576	25	0
6114	Clerical & Office Support	1,144	-69	0	1,075	0	1,075	1,038	1,038	37	0
6115	Semi-Skilled Operatives & Unskilled	455	0	0	455	0	455	409	409	46	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117	Temporary Employees	23	0	0	23	0	23	23	23	0	0
6131	Other Direct Labour Costs	392	0	0	392	0	392	389	389	3	0
6133	Benefits & Allowances	127	49	0	176	0	176	176	176	0	0
6134	National Insurance	168	20	0	188	0	188	188	188	0	0
6223	Office Materials & Supplies	90	0	0	90	0	90	80	11	79	69
6224	Print & Non-Print Material	75	0	0	75	0	75	40	19	56	21
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	40	0	0	40	0	40	40	32	8	8
6261	Local Travel & Subsistence	50	0	0	50	0	50	36	36	14	0
6263	Postage Telex & Cablegram	5	0	0	5	0	5	3	3	2	0
6264	Vehicle Spares & Maintenance	50	0	0	50	0	50	0	0	50	0
6271	Telephone Charges	125	0	0	125	0	125	96	96	29	0
6272	Electricity Charges	500	0	0	500	0	500	500	500	0	0
6282	Equipment Maintenance	50	0	0	50	0	50	50	26	24	24
6284	Other	20	0	0	20	0	20	10	0	20	10
6293	Refreshment and Meals	15	0	0	15	0	15	0	0	15	0
6322	Subsidies & Contribution to Intl Org	171	0	0	171	0	171	0	0	171	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 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,806	0	0	6,806	0	6,806	6,473	6,363	443	110
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,177	0	0	1,177	0	1,177	1,177	1,177	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	652	-1	0	651	0	651	589	589	62	0
6133	Benefits & Allowances	93	1	0	94	0	94	94	94	0	0
6134	National Insurance	101	0	0	101	0	101	101	101	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	19	1	1
6223	Office Materials & Supplies	100	0	0	100	0	100	100	92	8	8
6224	Print & Non-Print Material	220	0	0	220	0	220	220	187	33	33
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	250	0	0	250	0	250	250	249	1	1
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6261	Local Travel & Subsistence	220	-16	0	204	0	204	19	17	187	2
6263	Postage Telex & Cablegram	9	0	0	9	0	9	9	0	9	9
6271	Telephone Charges	300	0	0	300	0	300	217	174	126	43
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6273	Water Charges	465	0	0	465	0	465	465	465	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	100	100	0	0
6283	Cleaning & Extermination Services	140	16	0	156	0	156	156	155	1	1
6284	Other	250	0	0	250	0	250	250	238	12	12
6291	National & Other Events	14	0	0	14	0	14	11	11	3	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6294	Other	15	0	0	15	0	15	15	15	0	0

MS. 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 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		72,820	0	0	72,820	0	72,820	71,769	71,676	1,144	93
6111	Administrative	3,801	0	0	3,801	0	3,801	3,754	3,754	47	0
6113	Other Technical & Craft Skill	1,171	-450	0	721	0	721	721	721	0	0
6114	Clerical & Office Support	7,070	-900	0	6,170	0	6,170	5,780	5,780	390	0
6115	Semi-Skilled Operatives & Unskilled	8,499	0	0	8,499	0	8,499	8,499	8,499	0	0
6116	Contracted Employees	4,676	1,350	0	6,026	0	6,026	6,026	6,026	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,091	0	0	1,091	0	1,091	583	583	508	0
6133	Benefits & Allowances	2,368	0	0	2,368	0	2,368	2,368	2,368	0	0
6134	National Insurance	1,545	0	0	1,545	0	1,545	1,503	1,503	42	0
6211	Expense Specific to Agency	16,800	0	0	16,800	0	16,800	16,800	16,779	21	21
6222	Field Material & Supplies	493	0	0	493	0	493	490	490	3	0
6223	Office Materials & Supplies	1,470	0	0	1,470	0	1,470	1,470	1,468	2	2
6224	Print & Non-Print Material	580	0	0	580	0	580	580	579	1	1
6231	Fuel and Lubricants	6,831	467	0	7,298	0	7,298	7,296	7,295	3	1
6243	Janitorial & Cleaning Supplies	737	0	0	737	0	737	737	737	0	0
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	5,984	16	16
6264	Vehicle Spares & Maintenance	1,890	0	0	1,890	0	1,890	1,890	1,881	9	9
6265	Other Transport Travel & Post	544	0	0	544	0	544	544	535	9	9
6271	Telephone Charges	680	0	0	680	0	680	622	621	59	1
6281	Security Services	1,869	-467	0	1,402	0	1,402	1,402	1,402	0	0
6282	Equipment Maintenance	300	0	0	300	0	300	299	299	1	0
6283	Cleaning & Extermination Services	110	0	0	110	0	110	110	110	0	0
6284	Other	275	0	0	275	0	275	275	271	4	4
6291	National & Other Events	2,030	0	0	2,030	0	2,030	2,030	2,030	0	0
6293	Refreshment and Meals	250	0	0	250	0	250	250	249	1	1
6294	Other	100	0	0	100	0	100	100	72	28	28
6302	Training (including Scholar's)	200	0	0	200	0	200	200	200	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6312	Subvention to Local Authority	1,440	0	0	1,440	0	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 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		152,509	-934	0	151,575	0	151,575	150,878	150,673	902	205
6113	Other Technical & Craft Skill	6,024	-700	0	5,324	0	5,324	5,265	5,265	59	0
6115	Semi-Skilled Operatives & Unskilled	7,936	-2,400	0	5,536	0	5,536	5,426	5,426	110	0
6116	Contracted Employees	3,540	3,800	0	7,340	0	7,340	7,340	7,340	0	0
6117	Temporary Employees	4,224	0	0	4,224	0	4,224	4,122	4,122	102	0
6131	Other Direct Labour Costs	317	-100	0	217	0	217	88	88	129	0
6133	Benefits & Allowances	2,130	-600	0	1,530	0	1,530	1,458	1,458	72	0
6134	National Insurance	1,061	0	0	1,061	0	1,061	848	848	213	0
6221	Drugs & Medical Supplies	65	0	0	65	0	65	65	65	0	0
6222	Field Material & Supplies	650	0	0	650	0	650	650	650	0	0
6223	Office Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Material	150	0	0	150	0	150	148	148	2	0
6231	Fuel and Lubricants	64,407	0	0	64,407	0	64,407	64,407	64,406	1	1
6242	Maintenance of Buildings	13,900	0	0	13,900	0	13,900	13,900	13,899	1	1
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	99	1	1
6251	Maintenance of Roads	10,500	0	0	10,500	0	10,500	10,500	10,498	2	2
6252	Maintenance of Bridges	1,300	0	0	1,300	0	1,300	1,300	1,297	3	3
6253	Maintenance of Drain. & Irrigation.	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6255	Maintenance of Other Infrastructure	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6261	Local Travel & Subsistence	1,800	0	0	1,800	0	1,800	1,800	1,727	73	73
6264	Vehicle Spares & Maintenance	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6265	Other Transport Travel & Post	1,800	0	0	1,800	0	1,800	1,800	1,772	28	28
6271	Telephone Charges	125	0	0	125	0	125	115	115	10	0
6281	Security Services	19,230	-934	0	18,296	0	18,296	18,296	18,203	93	93
6282	Equipment Maintenance	50	0	0	50	0	50	50	50	0	0
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	600	0	0
6302	Training (including Scholar's)	100	0	0	100	0	100	100	99	1	1

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 713 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		518,614	934	0	519,548	0	519,548	513,441	513,250	6,298	191
6111	Administrative	58,345	0	0	58,345	0	58,345	55,449	55,449	2,896	0
6112	Senior Technical	80,649	0	0	80,649	0	80,649	80,649	80,649	0	0
6113	Other Technical & Craft Skill	1,726	-23	0	1,703	0	1,703	1,703	1,703	0	0
6114	Clerical & Office Support	1,364	0	0	1,364	0	1,364	1,355	1,355	9	0
6115	Semi-Skilled Operatives & Unskilled	128,191	0	0	128,191	0	128,191	128,191	128,191	0	0
6116	Contracted Employees	1,820	23	0	1,843	0	1,843	1,843	1,843	0	0
6117	Temporary Employees	1,805	0	0	1,805	0	1,805	1,805	1,805	0	0
6131	Other Direct Labour Costs	3,622	0	0	3,622	0	3,622	3,622	3,622	0	0
6133	Benefits & Allowances	44,226	0	0	44,226	0	44,226	41,394	41,394	2,832	0
6134	National Insurance	20,723	0	0	20,723	0	20,723	20,723	20,723	0	0
6221	Drugs & Medical Supplies	1,756	0	0	1,756	0	1,756	1,756	1,754	2	2
6222	Field Material & Supplies	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
6223	Office Materials & Supplies	9,400	448	0	9,848	0	9,848	9,848	9,846	2	2
6224	Print & Non-Print Material	7,900	0	0	7,900	0	7,900	7,800	7,797	103	3
6231	Fuel and Lubricants	13,102	0	0	13,102	0	13,102	12,984	12,969	133	15
6241	Rental of Buildings	1,380	-341	0	1,039	0	1,039	987	900	139	87
6242	Maintenance of Buildings	32,500	0	0	32,500	0	32,500	32,500	32,499	1	1
6243	Janitorial & Cleaning Supplies	5,300	0	0	5,300	0	5,300	5,300	5,297	3	3
6252	Maintenance of Bridges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6255	Maintenance of Other Infrastructure	3,350	0	0	3,350	0	3,350	3,350	3,349	1	1
6261	Local Travel & Subsistence	14,600	0	0	14,600	0	14,600	14,520	14,509	91	11
6263	Postage Telex & Cablegram	110	-107	0	3	0	3	3	0	3	3
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
6265	Other Transport Travel & Post	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6271	Telephone Charges	400	0	0	400	0	400	382	382	18	0
6281	Security Services	16,820	934	0	17,754	0	17,754	17,754	17,754	0	0
6282	Equipment Maintenance	300	0	0	300	0	300	300	299	1	1
6283	Cleaning & Extermination Services	565	0	0	565	0	565	565	556	9	9
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,464	36	36
6291	National & Other Events	8,500	0	0	8,500	0	8,500	8,499	8,498	2	1
6292	Dietary	24,500	0	0	24,500	0	24,500	24,500	24,499	1	1
6293	Refreshment and Meals	720	0	0	720	0	720	719	715	5	4
6294	Other	340	0	0	340	0	340	340	335	5	5
6302	Training (including Scholar's)	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		181,207	0	0	181,207	0	181,207	179,223	178,968	2,239	255
6112	Senior Technical	5,602	-339	0	5,263	0	5,263	5,262	5,262	1	0
6113	Other Technical & Craft Skill	37,351	-1,356	0	35,995	0	35,995	35,995	35,995	0	0
6114	Clerical & Office Support	508	0	0	508	0	508	508	508	0	0
6115	Semi-Skilled Operatives & Unskilled	23,752	0	0	23,752	0	23,752	23,223	23,223	529	0
6116	Contracted Employees	1,020	2,381	0	3,401	0	3,401	3,401	3,401	0	0
6131	Other Direct Labour Costs	3,014	-286	0	2,728	0	2,728	2,242	2,242	486	0
6133	Benefits & Allowances	12,253	0	0	12,253	0	12,253	12,253	12,253	0	0
6134	National Insurance	6,067	-400	0	5,667	0	5,667	5,492	5,492	175	0
6221	Drugs & Medical Supplies	3,000	-1,400	0	1,600	0	1,600	1,600	1,565	35	35
6222	Field Material & Supplies	3,559	0	0	3,559	0	3,559	3,559	3,528	31	31
6223	Office Materials & Supplies	3,759	-300	0	3,459	0	3,459	3,459	3,458	1	1
6224	Print & Non-Print Material	2,000	0	0	2,000	0	2,000	2,000	1,979	21	21
6231	Fuel and Lubricants	15,860	1,400	0	17,260	0	17,260	17,260	17,259	1	1
6242	Maintenance of Buildings	12,400	0	0	12,400	0	12,400	12,400	12,399	1	1
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
6252	Maintenance of Bridges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6255	Maintenance of Other Infrastructure	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6261	Local Travel & Subsistence	20,000	0	0	20,000	0	20,000	19,599	19,575	425	24
6263	Postage Telex & Cablegram	12	0	0	12	0	12	11	0	12	11
6264	Vehicle Spares & Maintenance	4,000	0	0	4,000	0	4,000	4,000	3,966	34	34
6265	Other Transport Travel & Post	2,000	-200	0	1,800	0	1,800	1,800	1,761	39	39
6271	Telephone Charges	1,260	0	0	1,260	0	1,260	905	904	356	1
6282	Equipment Maintenance	300	0	0	300	0	300	300	290	10	10
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	495	5	5
6284	Other	1,030	0	0	1,030	0	1,030	1,030	992	38	38
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6292	Dietary	11,000	990	0	11,990	0	11,990	11,990	11,990	0	0
6293	Refreshment and Meals	350	0	0	350	0	350	350	348	2	2
6294	Other	500	-490	0	10	0	10	10	10	0	0
6302	Training (including Scholar's)	2,310	0	0	2,310	0	2,310	2,275	2,274	36	1

AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		93,105	4,668	0	97,773	0	97,773	95,746	95,304	2,469	442
6111	Administrative	2,599	346	0	2,945	0	2,945	2,945	2,945	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	4,029	0	0	4,029	0	4,029	3,646	3,646	383	0
6114	Clerical & Office Support	20,253	-800	0	19,453	0	19,453	19,177	19,131	322	46
6115	Semi-Skilled Operatives & Unskilled	11,903	-20	0	11,883	0	11,883	11,883	11,492	391	391
6116	Contracted Employees	6,095	5,842	0	11,937	0	11,937	11,937	11,937	0	0
6131	Other Direct Labour Costs	5,296	-1,000	0	4,296	0	4,296	3,793	3,789	507	4
6133	Benefits & Allowances	3,332	0	0	3,332	0	3,332	2,782	2,782	550	0
6134	National Insurance	3,421	0	0	3,421	0	3,421	3,106	3,106	315	0
6211	Expense Specific to Agency	6,150	300	0	6,450	0	6,450	6,450	6,450	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	325	0	0	325	0	325	325	325	0	0
6223	Office Materials & Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6224	Print & Non-Print Material	960	0	0	960	0	960	960	960	0	0
6231	Fuel and Lubricants	5,951	0	0	5,951	0	5,951	5,951	5,951	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6261	Local Travel & Subsistence	2,850	0	0	2,850	0	2,850	2,850	2,850	0	0
6263	Postage Telex & Cablegram	35	0	0	35	0	35	35	35	0	0
6265	Other Transport Travel & Post	100	0	0	100	0	100	100	100	0	0
6271	Telephone Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6272	Electricity Charges	5,802	0	0	5,802	0	5,802	5,802	5,802	0	0
6273	Water Charges	3,417	0	0	3,417	0	3,417	3,417	3,416	1	1
6282	Equipment Maintenance	1,220	0	0	1,220	0	1,220	1,220	1,220	0	0
6283	Cleaning & Extermination Services	180	0	0	180	0	180	180	180	0	0
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6293	Refreshment and Meals	555	0	0	555	0	555	555	555	0	0
6294	Other	968	0	0	968	0	968	968	968	0	0
6302	Training (including Scholar's)	600	0	0	600	0	600	600	600	0	0
6311	Rates and Taxes	1,004	0	0	1,004	0	1,004	1,004	1,004	0	0

AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		165,488	3,303	0	168,791	0	168,791	166,796	166,610	2,181	186
6112	Senior Technical	231	0	0	231	0	231	19	19	212	0
6113	Other Technical & Craft Skill	9,714	-594	0	9,120	0	9,120	9,120	9,119	1	1
6114	Clerical & Office Support	3,063	-354	0	2,709	0	2,709	2,702	2,702	7	0
6115	Semi-Skilled Operatives & Unskilled	23,556	-1,084	0	22,472	0	22,472	22,472	22,289	183	183
6116	Contracted Employees	0	6,335	0	6,335	0	6,335	6,271	6,271	64	0
6131	Other Direct Labour Costs	4,272	-1,000	0	3,272	0	3,272	1,753	1,753	1,519	0
6133	Benefits & Allowances	2,000	0	0	2,000	0	2,000	1,898	1,898	102	0
6134	National Insurance	2,900	0	0	2,900	0	2,900	2,809	2,809	91	0
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	41	0	0
6222	Field Material & Supplies	127	0	0	127	0	127	127	127	0	0
6223	Office Materials & Supplies	529	-7	0	522	0	522	522	522	0	0
6224	Print & Non-Print Material	264	0	0	264	0	264	264	264	0	0
6231	Fuel and Lubricants	23,101	0	0	23,101	0	23,101	23,101	23,101	0	0
6251	Maintenance of Roads	0	6,000	0	6,000	0	6,000	6,000	6,000	0	0
6253	Maintenance of Drain. & Irrigation.	88,000	-6,000	0	82,000	0	82,000	82,000	82,000	0	0
6261	Local Travel & Subsistence	506	0	0	506	0	506	506	506	0	0
6264	Vehicle Spares & Maintenance	5,900	0	0	5,900	0	5,900	5,900	5,899	1	1
6271	Telephone Charges	384	0	0	384	0	384	384	384	0	0
6273	Water Charges	502	0	0	502	0	502	502	501	1	1
6282	Equipment Maintenance	120	0	0	120	0	120	120	120	0	0
6283	Cleaning & Extermination Services	32	0	0	32	0	32	32	32	0	0
6284	Other	0	7	0	7	0	7	7	7	0	0
6291	National & Other Events	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	36	0	0	36	0	36	36	36	0	0
6302	Training (including Scholar's)	60	0	0	60	0	60	60	60	0	0

MR. S.SINGH
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		87,095	-1,600	0	85,495	0	85,495	84,733	84,640	855	93
6113	Other Technical & Craft Skill	9,830	-497	0	9,333	0	9,333	9,333	9,333	0	0
6114	Clerical & Office Support	1,154	0	0	1,154	0	1,154	1,153	1,153	1	0
6115	Semi-Skilled Operatives & Unskilled	4,094	0	0	4,094	0	4,094	3,874	3,823	271	51
6116	Contracted Employees	1,474	0	0	1,474	0	1,474	1,389	1,389	85	0
6131	Other Direct Labour Costs	2,197	-1,100	0	1,097	0	1,097	658	658	439	0
6133	Benefits & Allowances	688	0	0	688	0	688	673	673	15	0
6134	National Insurance	1,234	-3	0	1,231	0	1,231	1,231	1,191	40	40
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Material & Supplies	210	300	0	510	0	510	510	510	0	0
6223	Office Materials & Supplies	170	0	0	170	0	170	170	170	0	0
6224	Print & Non-Print Material	140	0	0	140	0	140	140	140	0	0
6242	Maintenance of Buildings	8,923	0	0	8,923	0	8,923	8,923	8,923	0	0
6243	Janitorial & Cleaning Supplies	280	0	0	280	0	280	280	280	0	0
6251	Maintenance of Roads	12,000	-300	0	11,700	0	11,700	11,700	11,700	0	0
6252	Maintenance of Bridges	418	0	0	418	0	418	418	418	0	0
6254	Maintenance of Sea & River Def	278	0	0	278	0	278	278	278	0	0
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6261	Local Travel & Subsistence	230	0	0	230	0	230	230	230	0	0
6264	Vehicle Spares & Maintenance	4,700	-58	0	4,642	0	4,642	4,640	4,640	2	0
6273	Water Charges	2,812	0	0	2,812	0	2,812	2,812	2,812	0	0
6281	Security Services	32,794	58	0	32,852	0	32,852	32,852	32,851	1	1
6283	Cleaning & Extermination Services	418	0	0	418	0	418	418	418	0	0
6302	Training (including Scholar's)	31	0	0	31	0	31	31	31	0	0

MR. S.SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 724 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		844,730	0	0	844,730	0	844,730	844,631	844,448	282	183
6111	Administrative	159,274	-3,954	0	155,320	0	155,320	155,320	155,320	0	0
6112	Senior Technical	258,225	0	0	258,225	0	258,225	258,225	258,150	75	75
6113	Other Technical & Craft Skill	57,099	1,252	0	58,351	0	58,351	58,351	58,351	0	0
6114	Clerical & Office Support	5,232	0	0	5,232	0	5,232	5,231	5,231	1	0
6115	Semi-Skilled Operatives & Unskilled	55,686	-3,805	0	51,881	0	51,881	51,881	51,881	0	0
6116	Contracted Employees	8,574	3,939	0	12,513	0	12,513	12,513	12,507	6	6
6117	Temporary Employees	0	760	0	760	0	760	760	759	1	1
6131	Other Direct Labour Costs	5,947	1,231	0	7,178	0	7,178	7,099	7,033	145	66
6133	Benefits & Allowances	24,270	0	0	24,270	0	24,270	24,270	24,250	20	20
6134	National Insurance	41,675	577	0	42,252	0	42,252	42,252	42,252	0	0
6221	Drugs & Medical Supplies	695	0	0	695	0	695	695	695	0	0
6222	Field Material & Supplies	10,987	0	0	10,987	0	10,987	10,987	10,987	0	0
6223	Office Materials & Supplies	8,958	0	0	8,958	0	8,958	8,958	8,958	0	0
6224	Print & Non-Print Material	8,040	0	0	8,040	0	8,040	8,040	8,040	0	0
6231	Fuel and Lubricants	2,677	0	0	2,677	0	2,677	2,677	2,677	0	0
6242	Maintenance of Buildings	25,000	5,000	0	30,000	0	30,000	29,998	29,998	2	0
6243	Janitorial & Cleaning Supplies	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6255	Maintenance of Other Infrastructure	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6261	Local Travel & Subsistence	3,800	450	0	4,250	0	4,250	4,250	4,250	0	0
6263	Postage Telex & Cablegram	30	0	0	30	0	30	13	3	27	10
6264	Vehicle Spares & Maintenance	285	0	0	285	0	285	285	285	0	0
6265	Other Transport Travel & Post	130	0	0	130	0	130	130	130	0	0
6271	Telephone Charges	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6272	Electricity Charges	26,476	0	0	26,476	0	26,476	26,476	26,476	0	0
6273	Water Charges	24,104	0	0	24,104	0	24,104	24,104	24,104	0	0
6281	Security Services	38,123	67	0	38,190	0	38,190	38,190	38,190	0	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	350	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6284	Other	15,941	0	0	15,941	0	15,941	15,941	15,941	0	0
6291	National & Other Events	3,000	1,290	0	4,290	0	4,290	4,290	4,290	0	0
6292	Dietary	38,000	-6,807	0	31,193	0	31,193	31,193	31,189	4	4
6293	Refreshment and Meals	680	0	0	680	0	680	680	680	0	0
6294	Other	800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholar's)	3,572	0	0	3,572	0	3,572	3,572	3,572	0	0

**AGENCY 72 - REGION 2: POMEROON / SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		328,344	-6,371	0	321,973	0	321,973	319,031	318,667	3,306	364
6111	Administrative	7,381	-1,556	0	5,825	0	5,825	5,825	5,824	1	1
6112	Senior Technical	8,291	-159	0	8,132	0	8,132	8,132	8,026	106	106
6113	Other Technical & Craft Skill	38,180	0	0	38,180	0	38,180	37,415	37,414	766	1
6114	Clerical & Office Support	7,476	31	0	7,507	0	7,507	7,507	7,507	0	0
6115	Semi-Skilled Operatives & Unskilled	58,643	-932	0	57,711	0	57,711	57,006	56,997	714	9
6116	Contracted Employees	37,481	0	0	37,481	0	37,481	37,219	36,994	487	225
6131	Other Direct Labour Costs	13,940	-4,387	0	9,553	0	9,553	8,344	8,344	1,209	0
6133	Benefits & Allowances	16,721	641	0	17,362	0	17,362	17,362	17,347	15	15
6134	National Insurance	9,067	291	0	9,358	0	9,358	9,357	9,357	1	0
6221	Drugs & Medical Supplies	2,000	450	0	2,450	0	2,450	2,450	2,449	1	1
6222	Field Material & Supplies	6,766	0	0	6,766	0	6,766	6,766	6,766	0	0
6223	Office Materials & Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6224	Print & Non-Print Material	6,390	0	0	6,390	0	6,390	6,390	6,390	0	0
6231	Fuel and Lubricants	7,834	0	0	7,834	0	7,834	7,834	7,834	0	0
6242	Maintenance of Buildings	10,988	10,488	0	21,476	0	21,476	21,476	21,476	0	0
6243	Janitorial & Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6252	Maintenance of Bridges	0	586	0	586	0	586	586	586	0	0
6255	Maintenance of Other Infrastructure	7,400	-586	0	6,814	0	6,814	6,814	6,814	0	0
6261	Local Travel & Subsistence	2,800	300	0	3,100	0	3,100	3,100	3,100	0	0
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	4	1	1
6264	Vehicle Spares & Maintenance	2,700	0	0	2,700	0	2,700	2,700	2,699	1	1
6265	Other Transport Travel & Post	600	-450	0	150	0	150	150	150	0	0
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6282	Equipment Maintenance	3,030	0	0	3,030	0	3,030	3,030	3,030	0	0
6283	Cleaning & Extermination Services	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6284	Other	400	420	0	820	0	820	820	819	1	1
6291	National & Other Events	130	0	0	130	0	130	130	130	0	0
6292	Dietary	24,422	-11,508	0	12,914	0	12,914	12,914	12,914	0	0
6293	Refreshment and Meals	503	0	0	503	0	503	503	503	0	0
6294	Other	2,066	0	0	2,066	0	2,066	2,066	2,065	1	1
6302	Training (including Scholar's)	630	0	0	630	0	630	630	630	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C		E		G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		118,033	0	0	118,033	0	118,033	112,573	109,198	8,835	3,375
6111	Administrative	8,827	0	0	8,827	0	8,827	8,827	8,822	5	5
6113	Other Technical & Craft Skill	9,054	0	0	9,054	0	9,054	9,054	9,050	4	4
6114	Clerical & Office Support	22,146	0	0	22,146	0	22,146	20,609	20,590	1,556	19
6115	Semi-Skilled Operatives & Unskilled	19,520	0	0	19,520	0	19,520	19,187	19,172	348	15
6116	Contracted Employees	3,962	0	0	3,962	0	3,962	3,962	3,962	0	0
6131	Other Direct Labour Costs	3,360	0	0	3,360	0	3,360	1,782	1,769	1,591	13
6133	Benefits & Allowances	5,027	0	0	5,027	0	5,027	4,742	4,742	285	0
6134	National Insurance	4,679	0	0	4,679	0	4,679	4,590	4,590	89	0
6211	Expense Specific to Agency	9,010	0	0	9,010	0	9,010	9,010	8,574	436	436
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	0	50	50
6222	Field Material & Supplies	250	0	0	250	0	250	158	158	92	0
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	2,851	2,707	793	144
6224	Print & Non-Print Material	1,290	1,000	0	2,290	0	2,290	2,290	1,557	733	733
6231	Fuel and Lubricants	2,800	0	0	2,800	0	2,800	2,800	2,795	5	5
6243	Janitorial & Cleaning Supplies	400	500	0	900	0	900	900	219	681	681
6261	Local Travel & Subsistence	3,000	-1,500	0	1,500	0	1,500	1,500	1,177	323	323
6264	Vehicle Spares & Maintenance	2,100	-261	0	1,839	0	1,839	1,217	943	896	274
6271	Telephone Charges	1,550	0	0	1,550	0	1,550	1,550	1,032	518	518
6272	Electricity Charges	5,450	0	0	5,450	0	5,450	5,450	5,450	0	0
6273	Water Charges	800	0	0	800	0	800	800	800	0	0
6281	Security Services	4,906	641	0	5,547	0	5,547	5,547	5,544	3	3
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,286	1,263	237	23
6283	Cleaning & Extermination Services	262	0	0	262	0	262	262	186	76	76
6284	Other	520	0	0	520	0	520	520	516	4	4
6291	National & Other Events	1,900	0	0	1,900	0	1,900	1,900	1,889	11	11
6293	Refreshment and Meals	750	0	0	750	0	750	689	670	80	19
6294	Other	20	0	0	20	0	20	20	1	19	19
6302	Training (including Scholar's)	400	-380	0	20	0	20	20	20	0	0
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Expenditure	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	Advances	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		206,802	0	0	206,802	0	206,802	201,682	196,696	10,106	4,986
6113	Other Technical & Craft Skill	1,802	0	0	1,802	0	1,802	1,802	1,799	3	3
6114	Clerical & Office Support	906	0	0	906	0	906	484	484	422	0
6115	Semi-Skilled Operatives & Unskilled	25,275	0	0	25,275	0	25,275	24,206	24,204	1,071	2
6116	Contracted Employees	8,369	0	0	8,369	0	8,369	8,369	8,369	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	425	0	0	425	0	425	180	180	245	0
6133	Benefits & Allowances	2,144	0	0	2,144	0	2,144	1,870	1,870	274	0
6134	National Insurance	2,183	0	0	2,183	0	2,183	2,059	2,059	124	0
6222	Field Material & Supplies	320	0	0	320	0	320	320	320	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	280	220	220
6224	Print & Non-Print Material	600	0	0	600	0	600	599	599	1	0
6231	Fuel and Lubricants	21,000	0	0	21,000	0	21,000	19,151	19,134	1,866	17
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6252	Maintenance of Bridges	5,200	0	0	5,200	0	5,200	5,200	3,778	1,422	1,422
6253	Maintenance of Drain. & Irrigation.	120,200	0	0	120,200	0	120,200	120,200	119,250	950	950
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	5,754	1,746	1,746
6261	Local Travel & Subsistence	1,150	0	0	1,150	0	1,150	834	665	485	169
6264	Vehicle Spares & Maintenance	3,528	0	0	3,528	0	3,528	2,708	2,550	978	158
6271	Telephone Charges	100	0	0	100	0	100	100	100	0	0
6272	Electricity Charges	800	0	0	800	0	800	800	800	0	0
6273	Water Charges	300	0	0	300	0	300	300	300	0	0
6281	Security Services	1,800	0	0	1,800	0	1,800	1,800	1,736	64	64
6282	Equipment Maintenance	310	0	0	310	0	310	310	310	0	0
6283	Cleaning & Extermination Services	60	0	0	60	0	60	60	27	33	33
6291	National & Other Events	50	0	0	50	0	50	50	0	50	50
6293	Refreshment and Meals	220	0	0	220	0	220	220	69	151	151
6311	Rates and Taxes	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1

MR. N.RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		78,924	6,314	0	85,238	0	85,238	81,803	76,119	9,119	5,684
6112	Senior Technical	2,503	-150	0	2,353	0	2,353	1,757	1,757	596	0
6113	Other Technical & Craft Skill	3,933	0	0	3,933	0	3,933	3,933	3,924	9	9
6115	Semi-Skilled Operatives & Unskilled	3,405	0	0	3,405	0	3,405	3,198	3,198	207	0
6116	Contracted Employees	2,015	0	0	2,015	0	2,015	2,015	2,015	0	0
6131	Other Direct Labour Costs	1,992	0	0	1,992	0	1,992	235	229	1,763	6
6133	Benefits & Allowances	778	150	0	928	0	928	892	892	36	0
6134	National Insurance	828	0	0	828	0	828	707	707	121	0
6222	Field Material & Supplies	191	0	0	191	0	191	191	191	0	0
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	590	589	411	1
6224	Print & Non-Print Material	530	0	0	530	0	530	509	507	23	2
6231	Fuel and Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	11,511	989	989
6243	Janitorial & Cleaning Supplies	320	0	0	320	0	320	320	320	0	0
6251	Maintenance of Roads	13,000	1,000	0	14,000	0	14,000	14,000	13,932	68	68
6252	Maintenance of Bridges	9,500	-1,186	0	8,314	0	8,314	8,314	6,514	1,800	1,800
6255	Maintenance of Other Infrastructure	7,200	0	0	7,200	0	7,200	7,200	5,485	1,715	1,715
6261	Local Travel & Subsistence	1,300	0	0	1,300	0	1,300	1,013	844	456	169
6264	Vehicle Spares & Maintenance	8,250	0	0	8,250	0	8,250	8,250	8,243	7	7
6265	Other Transport Travel & Post	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	125	0	0	125	0	125	125	70	55	55
6272	Electricity Charges	1,365	0	0	1,365	0	1,365	1,365	1,245	120	120
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6281	Security Services	2,500	6,500	0	9,000	0	9,000	9,000	8,506	494	494
6282	Equipment Maintenance	150	0	0	150	0	150	150	147	3	3
6283	Cleaning & Extermination Services	229	0	0	229	0	229	229	0	229	229
6284	Other	300	0	0	300	0	300	300	299	1	1
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment and Meals	110	0	0	110	0	110	110	94	16	16

MR. N.RAMKISSOON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 734 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,234,403	-6,314	0	1,228,089	0	1,228,089	1,209,444	1,185,681	42,408	23,763
6111	Administrative	386,372	0	0	386,372	0	386,372	386,372	386,233	139	139
6112	Senior Technical	291,888	0	0	291,888	0	291,888	291,888	291,642	246	246
6113	Other Technical & Craft Skill	133,338	-421	0	132,917	0	132,917	121,197	120,899	12,018	298
6114	Clerical & Office Support	3,886	0	0	3,886	0	3,886	3,452	3,452	434	0
6115	Semi-Skilled Operatives & Unskilled	76,449	0	0	76,449	0	76,449	71,350	71,257	5,192	93
6116	Contracted Employees	0	421	0	421	0	421	359	359	62	0
6131	Other Direct Labour Costs	15,311	0	0	15,311	0	15,311	15,311	14,940	371	371
6133	Benefits & Allowances	30,087	0	0	30,087	0	30,087	30,087	30,051	36	36
6134	National Insurance	68,670	0	0	68,670	0	68,670	68,670	68,670	0	0
6221	Drugs & Medical Supplies	1,260	0	0	1,260	0	1,260	1,260	1,259	1	1
6222	Field Material & Supplies	7,700	0	0	7,700	0	7,700	7,185	7,185	515	0
6223	Office Materials & Supplies	8,400	0	0	8,400	0	8,400	8,377	8,377	23	0
6224	Print & Non-Print Material	6,925	0	0	6,925	0	6,925	6,925	6,801	124	124
6231	Fuel and Lubricants	1,015	0	0	1,015	0	1,015	1,015	958	57	57
6241	Rental of Buildings	360	0	0	360	0	360	351	252	108	99
6242	Maintenance of Buildings	45,000	0	0	45,000	0	45,000	45,000	37,135	7,865	7,865
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	699	1	1
6252	Maintenance of Bridges	1,470	186	0	1,656	0	1,656	1,656	1,654	2	2
6255	Maintenance of Other Infrastructure	30,834	0	0	30,834	0	30,834	30,834	22,838	7,996	7,996
6261	Local Travel & Subsistence	4,500	0	0	4,500	0	4,500	4,446	4,340	160	106
6263	Postage Telex & Cablegram	23	0	0	23	0	23	17	3	20	14
6264	Vehicle Spares & Maintenance	525	0	0	525	0	525	525	0	525	525
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6272	Electricity Charges	9,913	0	0	9,913	0	9,913	9,913	9,905	8	8
6273	Water Charges	8,187	0	0	8,187	0	8,187	8,187	8,187	0	0
6281	Security Services	61,352	-6,500	0	54,852	0	54,852	54,852	52,895	1,957	1,957
6282	Equipment Maintenance	1,470	0	0	1,470	0	1,470	1,280	1,266	204	14
6283	Cleaning & Extermination Services	2,121	1,000	0	3,121	0	3,121	3,121	3,105	16	16
6284	Other	24,000	-1,000	0	23,000	0	23,000	23,000	19,890	3,110	3,110
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,852	148	148
6293	Refreshment and Meals	1,797	0	0	1,797	0	1,797	1,379	1,362	435	17
6294	Other	350	0	0	350	0	350	235	25	325	210
6302	Training (including Scholar's)	4,500	0	0	4,500	0	4,500	4,500	4,191	309	309

AGENCY 73 - REGION 3: ESSEQUIBO ISLAND / WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds Available	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Contingency Fund Advances		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		435,314	0	0	435,314	0	435,314	411,439	401,843	33,471	9,596
6111	Administrative	1,571	0	0	1,571	0	1,571	1,571	1,571	0	0
6112	Senior Technical	21,166	0	0	21,166	0	21,166	16,900	16,885	4,281	15
6113	Other Technical & Craft Skill	52,775	0	0	52,775	0	52,775	50,792	50,706	2,069	86
6114	Clerical & Office Support	10,777	0	0	10,777	0	10,777	10,686	10,059	718	627
6115	Semi-Skilled Operatives & Unskilled	71,846	0	0	71,846	0	71,846	70,641	70,490	1,356	151
6116	Contracted Employees	37,150	0	0	37,150	0	37,150	37,150	37,149	1	1
6131	Other Direct Labour Costs	11,677	0	0	11,677	0	11,677	3,126	3,121	8,556	5
6133	Benefits & Allowances	22,610	0	0	22,610	0	22,610	21,271	21,271	1,339	0
6134	National Insurance	11,757	0	0	11,757	0	11,757	11,432	11,432	325	0
6221	Drugs & Medical Supplies	5,676	0	0	5,676	0	5,676	5,676	4,877	799	799
6222	Field Material & Supplies	9,233	0	0	9,233	0	9,233	8,448	8,370	863	78
6223	Office Materials & Supplies	8,052	0	0	8,052	0	8,052	7,737	7,693	359	44
6224	Print & Non-Print Material	4,273	0	0	4,273	0	4,273	4,273	4,257	16	16
6231	Fuel and Lubricants	8,071	0	0	8,071	0	8,071	8,071	7,723	348	348
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	19,926	1,074	1,074
6243	Janitorial & Cleaning Supplies	7,925	0	0	7,925	0	7,925	7,925	7,762	163	163
6252	Maintenance of Bridges	1,500	0	0	1,500	0	1,500	1,500	850	650	650
6255	Maintenance of Other Infrastructure	11,000	0	0	11,000	0	11,000	11,000	10,289	711	711
6261	Local Travel & Subsistence	5,220	0	0	5,220	0	5,220	5,220	4,225	995	995
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	2,350	0	0	2,350	0	2,350	2,350	2,313	37	37
6265	Other Transport Travel & Post	1,000	0	0	1,000	0	1,000	400	0	1,000	400
6271	Telephone Charges	2,068	0	0	2,068	0	2,068	2,068	1,977	91	91
6272	Electricity Charges	31,250	0	0	31,250	0	31,250	31,250	31,250	0	0
6273	Water Charges	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
6281	Security Services	19,584	0	0	19,584	0	19,584	19,584	19,300	284	284
6282	Equipment Maintenance	13,200	0	0	13,200	0	13,200	13,200	10,639	2,561	2,561
6283	Cleaning & Extermination Services	7,227	0	0	7,227	0	7,227	5,095	5,083	2,144	12
6284	Other	4,305	0	0	4,305	0	4,305	2,030	1,866	2,439	164
6291	National & Other Events	565	0	0	565	0	565	565	456	109	109
6292	Dietary	20,696	0	0	20,696	0	20,696	20,696	20,640	56	56
6293	Refreshment and Meals	595	0	0	595	0	595	595	516	79	79
6294	Other	300	0	0	300	0	300	300	261	39	39
6302	Training (including Scholar's)	680	0	0	680	0	680	672	671	9	1

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		96,485	0	0	96,485	0	96,485	95,684	94,974	1,511	710
6111	Administrative	9,233	-889	0	8,344	0	8,344	7,878	7,878	466	0
6113	Other Technical & Craft Skill	2,637	0	0	2,637	0	2,637	2,535	2,535	102	0
6114	Clerical & Office Support	14,252	0	0	14,252	0	14,252	14,176	14,153	99	23
6115	Semi-Skilled Operatives & Unskilled	6,576	172	0	6,748	0	6,748	6,748	6,744	4	4
6116	Contracted Employees	2,716	671	0	3,387	0	3,387	3,387	3,387	0	0
6131	Other Direct Labour Costs	2,091	0	0	2,091	0	2,091	2,023	1,971	120	52
6133	Benefits & Allowances	4,440	0	0	4,440	0	4,440	4,351	4,351	89	0
6134	National Insurance	2,458	46	0	2,504	0	2,504	2,504	2,504	0	0
6211	Expense Specific to Agency	10,000	68	0	10,068	0	10,068	10,068	10,032	36	36
6221	Drugs & Medical Supplies	110	0	0	110	0	110	110	110	0	0
6222	Field Material & Supplies	225	0	0	225	0	225	225	224	1	1
6223	Office Materials & Supplies	2,335	0	0	2,335	0	2,335	2,335	2,326	9	9
6224	Print & Non-Print Material	340	300	0	640	0	640	640	640	0	0
6231	Fuel and Lubricants	840	0	0	840	0	840	840	840	0	0
6243	Janitorial & Cleaning Supplies	268	0	0	268	0	268	268	268	0	0
6261	Local Travel & Subsistence	4,010	0	0	4,010	0	4,010	4,010	4,010	0	0
6263	Postage Telex & Cablegram	65	0	0	65	0	65	65	0	65	65
6265	Other Transport Travel & Post	685	200	0	885	0	885	885	861	24	24
6271	Telephone Charges	1,222	0	0	1,222	0	1,222	1,222	956	266	266
6272	Electricity Charges	600	0	0	600	0	600	600	430	170	170
6281	Security Services	17,196	0	0	17,196	0	17,196	17,196	17,196	0	0
6282	Equipment Maintenance	925	0	0	925	0	925	925	913	12	12
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	246	4	4
6284	Other	1,090	0	0	1,090	0	1,090	1,090	1,087	3	3
6291	National & Other Events	5,532	-68	0	5,464	0	5,464	5,464	5,459	5	5
6293	Refreshment and Meals	745	0	0	745	0	745	745	742	3	3
6294	Other	334	0	0	334	0	334	334	330	4	4
6302	Training (including Scholar's)	1,310	-500	0	810	0	810	810	784	26	26
6311	Rates and Taxes	4,000	0	0	4,000	0	4,000	4,000	3,997	3	3

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		142,804	0	0	142,804	0	142,804	142,507	142,310	494	197
6113	Other Technical & Craft Skill	4,623	645	0	5,268	0	5,268	5,268	5,268	0	0
6114	Clerical & Office Support	521	0	0	521	0	521	508	508	13	0
6115	Semi-Skilled Operatives & Unskilled	23,347	0	0	23,347	0	23,347	23,347	23,347	0	0
6116	Contracted Employees	5,549	0	0	5,549	0	5,549	5,549	5,549	0	0
6131	Other Direct Labour Costs	4,716	-1,032	0	3,684	0	3,684	3,404	3,404	280	0
6133	Benefits & Allowances	686	387	0	1,073	0	1,073	1,069	1,059	14	10
6134	National Insurance	2,387	0	0	2,387	0	2,387	2,387	2,387	0	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6222	Field Material & Supplies	1,000	0	0	1,000	0	1,000	1,000	971	29	29
6223	Office Materials & Supplies	925	0	0	925	0	925	925	841	84	84
6224	Print & Non-Print Material	60	0	0	60	0	60	60	52	8	8
6253	Maintenance of Drain. & Irrigation.	85,000	0	0	85,000	0	85,000	85,000	84,998	2	2
6261	Local Travel & Subsistence	700	0	0	700	0	700	700	700	0	0
6265	Other Transport Travel & Post	25	0	0	25	0	25	25	25	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	9,430	0	0	9,430	0	9,430	9,430	9,430	0	0
6282	Equipment Maintenance	50	0	0	50	0	50	50	43	7	7
6283	Cleaning & Extermination Services	60	0	0	60	0	60	60	60	0	0
6284	Other	150	0	0	150	0	150	150	146	4	4
6293	Refreshment and Meals	50	0	0	50	0	50	50	26	24	24
6311	Rates and Taxes	3,500	0	0	3,500	0	3,500	3,500	3,471	29	29

MR. S. ALI
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		152,263	0	0	152,263	0	152,263	150,999	148,985	3,278	2,014
6112	Senior Technical	804	348	0	1,152	0	1,152	1,151	1,151	1	0
6113	Other Technical & Craft Skill	2,548	684	0	3,232	0	3,232	3,232	3,232	0	0
6115	Semi-Skilled Operatives & Unskilled	5,309	-786	0	4,523	0	4,523	4,300	4,300	223	0
6116	Contracted Employees	2,959	592	0	3,551	0	3,551	3,551	3,550	1	1
6131	Other Direct Labour Costs	2,322	-858	0	1,464	0	1,464	424	424	1,040	0
6133	Benefits & Allowances	993	0	0	993	0	993	993	992	1	1
6134	National Insurance	670	20	0	690	0	690	690	690	0	0
6221	Drugs & Medical Supplies	17	0	0	17	0	17	17	13	4	4
6222	Field Material & Supplies	402	0	0	402	0	402	402	357	45	45
6223	Office Materials & Supplies	376	150	0	526	0	526	526	367	159	159
6224	Print & Non-Print Material	200	150	0	350	0	350	350	349	1	1
6231	Fuel and Lubricants	29,400	0	0	29,400	0	29,400	29,400	28,323	1,077	1,077
6242	Maintenance of Buildings	12,000	330	0	12,330	0	12,330	12,330	12,326	4	4
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	649	1	1
6251	Maintenance of Roads	32,500	0	0	32,500	0	32,500	32,500	31,990	510	510
6252	Maintenance of Bridges	12,000	0	0	12,000	0	12,000	12,000	11,839	161	161
6255	Maintenance of Other Infrastructure	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6261	Local Travel & Subsistence	550	0	0	550	0	550	550	546	4	4
6264	Vehicle Spares & Maintenance	8,000	-630	0	7,370	0	7,370	7,370	7,345	25	25
6265	Other Transport Travel & Post	325	0	0	325	0	325	325	320	5	5
6271	Telephone Charges	320	0	0	320	0	320	320	318	2	2
6272	Electricity Charges	26,568	0	0	26,568	0	26,568	26,568	26,567	1	1
6273	Water Charges	920	0	0	920	0	920	920	920	0	0
6281	Security Services	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6282	Equipment Maintenance	140	0	0	140	0	140	140	137	3	3
6283	Cleaning & Extermination Services	450	0	0	450	0	450	450	450	0	0
6284	Other	510	0	0	510	0	510	510	508	2	2
6291	National & Other Events	25	0	0	25	0	25	25	25	0	0
6293	Refreshment and Meals	90	0	0	90	0	90	90	82	8	8
6294	Other	15	0	0	15	0	15	15	15	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0

**AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 744 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,674,526	0	0	1,674,526	0	1,674,526	1,658,848	1,653,961	20,565	4,887
6111	Administrative	318,705	-13,000	0	305,705	0	305,705	305,705	305,379	326	326
6112	Senior Technical	604,437	9,568	0	614,005	0	614,005	614,000	613,653	352	347
6113	Other Technical & Craft Skill	210,202	-5,277	0	204,925	0	204,925	199,146	198,802	6,123	344
6114	Clerical & Office Support	2,317	440	0	2,757	0	2,757	2,743	2,743	14	0
6115	Semi-Skilled Operatives & Unskilled	81,452	0	0	81,452	0	81,452	78,159	78,027	3,425	132
6116	Contracted Employees	1,664	0	0	1,664	0	1,664	736	736	928	0
6131	Other Direct Labour Costs	25,953	-4,494	0	21,459	0	21,459	15,862	15,716	5,743	146
6133	Benefits & Allowances	13,894	6,160	0	20,054	0	20,054	19,992	19,885	169	107
6134	National Insurance	84,196	6,603	0	90,799	0	90,799	90,799	90,747	52	52
6221	Drugs & Medical Supplies	510	0	0	510	0	510	510	268	242	242
6222	Field Material & Supplies	20,000	0	0	20,000	0	20,000	20,000	19,149	851	851
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,196	4	4
6224	Print & Non-Print Material	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
6231	Fuel and Lubricants	1,330	0	0	1,330	0	1,330	1,330	1,330	0	0
6241	Rental of Buildings	1,400	0	0	1,400	0	1,400	1,400	720	680	680
6242	Maintenance of Buildings	54,000	0	0	54,000	0	54,000	54,000	53,985	15	15
6243	Janitorial & Cleaning Supplies	1,310	0	0	1,310	0	1,310	1,310	1,310	0	0
6252	Maintenance of Bridges	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6255	Maintenance of Other Infrastructure	23,000	0	0	23,000	0	23,000	23,000	22,926	74	74
6261	Local Travel & Subsistence	5,501	0	0	5,501	0	5,501	5,501	5,501	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Maintenance	200	330	0	530	0	530	530	419	111	111
6265	Other Transport Travel & Post	1,600	0	0	1,600	0	1,600	1,600	1,582	18	18
6271	Telephone Charges	820	470	0	1,290	0	1,290	1,290	1,114	176	176
6272	Electricity Charges	11,000	0	0	11,000	0	11,000	11,000	10,933	67	67
6273	Water Charges	24,316	0	0	24,316	0	24,316	24,316	24,307	9	9
6281	Security Services	128,049	0	0	128,049	0	128,049	128,049	128,049	0	0
6282	Equipment Maintenance	755	0	0	755	0	755	755	578	177	177
6283	Cleaning & Extermination Services	5,500	0	0	5,500	0	5,500	5,500	5,494	6	6
6284	Other	28,000	0	0	28,000	0	28,000	28,000	27,676	324	324
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	5,958	42	42
6292	Dietary	989	0	0	989	0	989	989	860	129	129
6293	Refreshment and Meals	2,550	0	0	2,550	0	2,550	2,550	2,204	346	346
6294	Other	1,211	-800	0	411	0	411	411	344	67	67
6302	Training (including Scholar's)	1,500	0	0	1,500	0	1,500	1,500	1,420	80	80

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		210,519	0	0	210,519	0	210,519	210,084	206,027	4,492	4,057
6111	Administrative	3,354	366	0	3,720	0	3,720	3,720	3,720	0	0
6112	Senior Technical	21,308	0	0	21,308	0	21,308	21,308	21,308	0	0
6113	Other Technical & Craft Skill	12,930	0	0	12,930	0	12,930	12,930	12,876	54	54
6114	Clerical & Office Support	4,021	-558	0	3,463	0	3,463	3,325	3,325	138	0
6115	Semi-Skilled Operatives & Unskilled	24,785	-5,605	0	19,180	0	19,180	19,150	19,150	30	0
6116	Contracted Employees	7,226	6,539	0	13,765	0	13,765	13,765	13,732	33	33
6131	Other Direct Labour Costs	2,508	-1,347	0	1,161	0	1,161	1,147	1,087	74	60
6133	Benefits & Allowances	7,058	0	0	7,058	0	7,058	7,045	7,045	13	0
6134	National Insurance	3,618	605	0	4,223	0	4,223	4,223	4,223	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,837	163	163
6222	Field Material & Supplies	2,285	0	0	2,285	0	2,285	2,285	1,748	537	537
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,460	40	40
6224	Print & Non-Print Material	3,500	3,000	0	6,500	0	6,500	6,500	6,478	22	22
6231	Fuel and Lubricants	7,700	0	0	7,700	0	7,700	7,700	6,928	772	772
6242	Maintenance of Buildings	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
6243	Janitorial & Cleaning Supplies	2,400	1,290	0	3,690	0	3,690	3,690	3,647	43	43
6255	Maintenance of Other Infrastructure	11,300	0	0	11,300	0	11,300	11,300	11,272	28	28
6261	Local Travel & Subsistence	2,800	560	0	3,360	0	3,360	3,360	3,338	22	22
6264	Vehicle Spares & Maintenance	2,495	0	0	2,495	0	2,495	2,495	2,233	262	262
6265	Other Transport Travel & Post	2,450	510	0	2,960	0	2,960	2,960	2,926	34	34
6271	Telephone Charges	2,185	0	0	2,185	0	2,185	2,185	1,975	210	210
6272	Electricity Charges	13,688	0	0	13,688	0	13,688	13,688	13,679	9	9
6273	Water Charges	5,146	0	0	5,146	0	5,146	5,146	5,146	0	0
6281	Security Services	28,607	0	0	28,607	0	28,607	28,607	26,941	1,666	1,666
6282	Equipment Maintenance	2,730	0	0	2,730	0	2,730	2,730	2,707	23	23
6283	Cleaning & Extermination Services	4,360	0	0	4,360	0	4,360	4,360	4,360	0	0
6284	Other	380	0	0	380	0	380	380	380	0	0
6291	National & Other Events	35	0	0	35	0	35	35	21	14	14
6292	Dietary	6,000	-4,048	0	1,952	0	1,952	1,769	1,769	183	0
6293	Refreshment and Meals	710	0	0	710	0	710	710	679	31	31
6294	Other	5,000	-1,312	0	3,688	0	3,688	3,631	3,631	57	0
6302	Training (including Scholar's)	240	0	0	240	0	240	240	206	34	34

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 751 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		46,295	2,149	0	48,445	0	48,445	46,891	46,477	1,968	414
6111	Administrative	3,765	563	0	4,328	0	4,328	4,328	4,328	0	0
6112	Senior Technical	1,020	0	0	1,020	0	1,020	1,020	1,020	0	0
6113	Other Technical & Craft Skill	1,620	-222	0	1,398	0	1,398	1,398	1,398	0	0
6114	Clerical & Office Support	10,730	-23	0	10,707	0	10,707	10,707	10,704	3	3
6115	Semi-Skilled Operatives & Unskilled	1,276	0	0	1,276	0	1,276	1,275	1,275	1	0
6116	Contracted Employees	1,410	324	0	1,734	0	1,734	1,734	1,734	0	0
6131	Other Direct Labour Costs	2,633	-693	0	1,940	0	1,940	493	493	1,447	0
6133	Benefits & Allowances	1,611	55	0	1,666	0	1,666	1,665	1,665	1	0
6134	National Insurance	1,490	-5	0	1,486	0	1,486	1,483	1,483	3	0
6211	Expense Specific to Agency	3,655	500	0	4,155	0	4,155	4,155	4,092	63	63
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Material & Supplies	260	0	0	260	0	260	260	259	1	1
6223	Office Materials & Supplies	1,230	0	0	1,230	0	1,230	1,230	1,230	0	0
6224	Print & Non-Print Material	480	0	0	480	0	480	480	478	2	2
6231	Fuel and Lubricants	1,958	800	0	2,758	0	2,758	2,758	2,758	0	0
6243	Janitorial & Cleaning Supplies	265	0	0	265	0	265	265	265	0	0
6261	Local Travel & Subsistence	1,790	0	0	1,790	0	1,790	1,790	1,755	35	35
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	0	17	17
6264	Vehicle Spares & Maintenance	1,350	450	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport Travel & Post	200	100	0	300	0	300	300	277	23	23
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6281	Security Services	2,275	0	0	2,275	0	2,275	2,173	1,977	298	196
6282	Equipment Maintenance	238	150	0	388	0	388	388	365	23	23
6283	Cleaning & Extermination Services	360	150	0	510	0	510	510	489	21	21
6291	National & Other Events	1,408	0	0	1,408	0	1,408	1,408	1,402	6	6
6293	Refreshment and Meals	1,104	0	0	1,104	0	1,104	1,104	1,080	24	24
6302	Training (including Scholar's)	135	0	0	135	0	135	135	135	0	0

MR. F. FRANCE
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		86,889	0	0	86,889	0	86,889	86,035	85,784	1,105	251
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	455	0	0	455	0	455	453	453	2	0
6115	Semi-Skilled Operatives & Unskilled	7,309	0	0	7,309	0	7,309	6,640	6,631	678	9
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	695	0	0	695	0	695	552	520	175	32
6134	National Insurance	599	0	0	599	0	599	559	559	40	0
6221	Drugs & Medical Supplies	22	0	0	22	0	22	22	22	0	0
6222	Field Material & Supplies	66	0	0	66	0	66	66	66	0	0
6223	Office Materials & Supplies	176	0	0	176	0	176	176	176	0	0
6224	Print & Non-Print Material	110	0	0	110	0	110	110	98	12	12
6231	Fuel and Lubricants	720	0	0	720	0	720	720	720	0	0
6251	Maintenance of Roads	7,200	0	0	7,200	0	7,200	7,200	7,199	1	1
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maintenance of Drain. & Irrigation.	60,000	0	0	60,000	0	60,000	60,000	59,980	20	20
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6261	Local Travel & Subsistence	601	0	0	601	0	601	601	456	145	145
6264	Vehicle Spares & Maintenance	800	0	0	800	0	800	800	775	25	25
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	56	0	0	56	0	56	56	56	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	80	0	0	80	0	80	80	73	7	7

MR. F. FRANCE
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		112,919	1,300	0	114,219	0	114,219	113,643	113,601	618	42
6112	Senior Technical	1,493	0	0	1,493	0	1,493	1,493	1,493	0	0
6113	Other Technical & Craft Skill	4,060	54	0	4,114	0	4,114	4,114	4,114	0	0
6114	Clerical & Office Support	470	-40	0	430	0	430	430	430	0	0
6115	Semi-Skilled Operatives & Unskilled	7,101	-124	0	6,977	0	6,977	6,841	6,841	136	0
6116	Contracted Employees	2,203	0	0	2,203	0	2,203	1,922	1,922	281	0
6131	Other Direct Labour Costs	723	124	0	847	0	847	830	830	17	0
6133	Benefits & Allowances	1,100	0	0	1,100	0	1,100	989	989	111	0
6134	National Insurance	1,058	-14	0	1,044	0	1,044	1,020	1,020	24	0
6221	Drugs & Medical Supplies	12	0	0	12	0	12	12	12	0	0
6222	Field Material & Supplies	115	0	0	115	0	115	108	106	9	2
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Material	440	300	0	740	0	740	740	739	1	1
6231	Fuel and Lubricants	840	500	0	1,340	0	1,340	1,340	1,340	0	0
6242	Maintenance of Buildings	8,900	0	0	8,900	0	8,900	8,900	8,900	0	0
6243	Janitorial & Cleaning Supplies	523	0	0	523	0	523	523	523	0	0
6251	Maintenance of Roads	43,000	0	0	43,000	0	43,000	43,000	43,000	0	0
6252	Maintenance of Bridges	6,600	0	0	6,600	0	6,600	6,600	6,599	1	1
6255	Maintenance of Other Infrastructure	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	470	30	30
6264	Vehicle Spares & Maintenance	600	500	0	1,100	0	1,100	1,100	1,097	3	3
6271	Telephone Charges	100	0	0	100	0	100	100	100	0	0
6273	Water Charges	621	0	0	621	0	621	621	621	0	0
6281	Security Services	29,100	0	0	29,100	0	29,100	29,100	29,100	0	0
6282	Equipment Maintenance	435	0	0	435	0	435	435	435	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	196	4	4
6293	Refreshment and Meals	25	0	0	25	0	25	25	24	1	1

MR. F. FRANCE
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 754 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		744,166	-4,873	0	739,293	0	739,293	736,995	731,424	7,869	5,571
6111	Administrative	183,105	-347	0	182,758	0	182,758	182,758	182,553	205	205
6112	Senior Technical	198,423	14,364	0	212,787	0	212,787	212,787	212,672	115	115
6113	Other Technical & Craft Skill	98,249	-8,297	0	89,952	0	89,952	89,950	89,883	69	67
6114	Clerical & Office Support	1,523	-154	0	1,369	0	1,369	1,369	1,369	0	0
6115	Semi-Skilled Operatives & Unskilled	48,958	-12,237	0	36,721	0	36,721	36,721	36,616	105	105
6116	Contracted Employees	0	2,865	0	2,865	0	2,865	2,865	2,865	0	0
6131	Other Direct Labour Costs	8,939	-925	0	8,014	0	8,014	8,014	7,749	265	265
6133	Benefits & Allowances	18,861	352	0	19,213	0	19,213	19,213	19,119	94	94
6134	National Insurance	41,360	-494	0	40,866	0	40,866	40,866	40,866	0	0
6221	Drugs & Medical Supplies	525	0	0	525	0	525	525	525	0	0
6222	Field Material & Supplies	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6223	Office Materials & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6224	Print & Non-Print Material	4,700	450	0	5,150	0	5,150	5,150	5,150	0	0
6231	Fuel and Lubricants	445	400	0	845	0	845	845	845	0	0
6241	Rental of Buildings	800	-400	0	400	0	400	320	260	140	60
6242	Maintenance of Buildings	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
6243	Janitorial & Cleaning Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6255	Maintenance of Other Infrastructure	9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6261	Local Travel & Subsistence	1,730	500	0	2,230	0	2,230	1,850	1,512	718	338
6263	Postage Telex & Cablegram	38	0	0	38	0	38	38	38	0	0
6264	Vehicle Spares & Maintenance	830	0	0	830	0	830	830	813	17	17
6265	Other Transport Travel & Post	650	300	0	950	0	950	950	950	0	0
6271	Telephone Charges	500	0	0	500	0	500	500	500	0	0
6272	Electricity Charges	10,911	0	0	10,911	0	10,911	10,911	10,911	0	0
6273	Water Charges	8,288	0	0	8,288	0	8,288	8,288	8,288	0	0
6281	Security Services	8,730	0	0	8,730	0	8,730	7,353	6,243	2,487	1,110
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,298	2	2
6283	Cleaning & Extermination Services	4,604	0	0	4,604	0	4,604	4,604	4,604	0	0
6284	Other	19,340	0	0	19,340	0	19,340	19,109	17,361	1,979	1,748
6291	National & Other Events	3,700	0	0	3,700	0	3,700	3,700	3,674	26	26
6292	Dietary	6,560	-1,250	0	5,310	0	5,310	5,082	3,744	1,566	1,338
6293	Refreshment and Meals	755	0	0	755	0	755	755	692	63	63
6294	Other	432	0	0	432	0	432	432	432	0	0
6302	Training (including Scholar's)	4,210	0	0	4,210	0	4,210	4,210	4,194	16	16

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		191,276	1,423	0	192,699	0	192,699	190,745	189,177	3,522	1,568
6112	Senior Technical	15,382	-853	0	14,529	0	14,529	14,529	14,529	0	0
6113	Other Technical & Craft Skill	20,886	1,350	0	22,236	0	22,236	22,236	22,190	46	46
6114	Clerical & Office Support	1,355	-340	0	1,015	0	1,015	1,015	1,015	0	0
6115	Semi-Skilled Operatives & Unskilled	30,755	687	0	31,442	0	31,442	31,442	31,429	13	13
6116	Contracted Employees	5,932	4,873	0	10,805	0	10,805	10,805	10,731	74	74
6131	Other Direct Labour Costs	1,748	-550	0	1,198	0	1,198	1,198	1,198	0	0
6133	Benefits & Allowances	9,845	-294	0	9,551	0	9,551	9,551	9,551	0	0
6134	National Insurance	4,902	0	0	4,902	0	4,902	4,902	4,902	0	0
6221	Drugs & Medical Supplies	2,542	0	0	2,542	0	2,542	2,542	2,539	3	3
6222	Field Material & Supplies	4,089	0	0	4,089	0	4,089	4,089	4,088	1	1
6223	Office Materials & Supplies	4,237	0	0	4,237	0	4,237	4,237	4,237	0	0
6224	Print & Non-Print Material	5,849	0	0	5,849	0	5,849	5,849	5,779	70	70
6231	Fuel and Lubricants	5,916	0	0	5,916	0	5,916	5,915	5,915	1	0
6242	Maintenance of Buildings	19,600	0	0	19,600	0	19,600	19,600	19,600	0	0
6243	Janitorial & Cleaning Supplies	5,520	2,000	0	7,520	0	7,520	7,520	7,520	0	0
6255	Maintenance of Other Infrastructure	8,940	0	0	8,940	0	8,940	8,940	8,940	0	0
6261	Local Travel & Subsistence	2,500	500	0	3,000	0	3,000	2,715	2,541	459	174
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Maintenance	1,956	0	0	1,956	0	1,956	1,956	1,830	126	126
6265	Other Transport Travel & Post	100	0	0	100	0	100	100	100	0	0
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6272	Electricity Charges	6,294	0	0	6,294	0	6,294	6,294	6,294	0	0
6273	Water Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6281	Security Services	969	0	0	969	0	969	969	922	47	47
6282	Equipment Maintenance	3,298	0	0	3,298	0	3,298	3,298	3,262	36	36
6283	Cleaning & Extermination Services	4,262	0	0	4,262	0	4,262	4,262	4,257	5	5
6284	Other	415	0	0	415	0	415	415	413	2	2
6291	National & Other Events	315	0	0	315	0	315	315	293	22	22
6292	Dietary	15,000	-5,950	0	9,050	0	9,050	7,382	6,546	2,504	836
6293	Refreshment and Meals	2,296	0	0	2,296	0	2,296	2,296	2,190	106	106
6294	Other	40	0	0	40	0	40	40	33	7	7
6302	Training (including Scholar's)	228	0	0	228	0	228	228	228	0	0

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		72,146	0	0	72,146	0	72,146	71,438	70,794	1,352	644
6111	Administrative	6,660	-301	0	6,359	0	6,359	6,359	6,359	0	0
6113	Other Technical & Craft Skill	3,709	-343	0	3,366	0	3,366	3,270	3,270	96	0
6114	Clerical & Office Support	11,152	0	0	11,152	0	11,152	11,152	11,152	0	0
6115	Semi-Skilled Operatives & Unskilled	2,009	0	0	2,009	0	2,009	2,009	2,009	0	0
6116	Contracted Employees	10,963	0	0	10,963	0	10,963	10,963	10,963	0	0
6131	Other Direct Labour Costs	2,943	0	0	2,943	0	2,943	2,800	2,800	143	0
6133	Benefits & Allowances	1,907	644	0	2,551	0	2,551	2,123	2,123	428	0
6134	National Insurance	1,843	0	0	1,843	0	1,843	1,843	1,833	10	10
6211	Expense Specific to Agency	10,500	0	0	10,500	0	10,500	10,500	10,392	108	108
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	0	40	40
6222	Field Material & Supplies	160	0	0	160	0	160	160	145	15	15
6223	Office Materials & Supplies	2,950	0	0	2,950	0	2,950	2,950	2,905	45	45
6224	Print & Non-Print Material	2,050	0	0	2,050	0	2,050	2,050	2,039	11	11
6231	Fuel and Lubricants	1,050	1,570	0	2,620	0	2,620	2,620	2,620	0	0
6243	Janitorial & Cleaning Supplies	240	0	0	240	0	240	240	240	0	0
6261	Local Travel & Subsistence	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	1,000	0	0	1,000	0	1,000	1,000	958	42	42
6271	Telephone Charges	1,900	0	0	1,900	0	1,900	1,900	1,717	183	183
6273	Water Charges	1,764	0	0	1,764	0	1,764	1,764	1,764	0	0
6282	Equipment Maintenance	750	0	0	750	0	750	750	707	43	43
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	155	5	5
6284	Other	325	0	0	325	0	325	325	322	3	3
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,418	82	82
6293	Refreshment and Meals	350	0	0	350	0	350	310	291	59	19
6294	Other	128	0	0	128	0	128	128	126	2	2
6302	Training (including Scholar's)	150	0	0	150	0	150	150	114	36	36
6311	Rates and Taxes	3,798	-1,570	0	2,228	0	2,228	2,227	2,227	1	0
6321	Subsidies & Contribution to Local Org	380	0	0	380	0	380	380	380	0	0

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		304,718	1,973	0	306,691	0	306,691	306,200	305,737	954	463
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	2,974	0	0	2,974	0	2,974	2,974	2,972	2	2
6114	Clerical & Office Support	2,348	0	0	2,348	0	2,348	1,884	1,884	464	0
6115	Semi-Skilled Operatives & Unskilled	31,759	0	0	31,759	0	31,759	31,759	31,757	2	2
6116	Contracted Employees	2,010	0	0	2,010	0	2,010	2,010	2,008	2	2
6131	Other Direct Labour Costs	897	-600	0	297	0	297	297	297	0	0
6133	Benefits & Allowances	754	600	0	1,354	0	1,354	1,344	1,344	10	0
6134	National Insurance	2,757	0	0	2,757	0	2,757	2,757	2,757	0	0
6221	Drugs & Medical Supplies	0	0	0	0	0	0	0	0	0	0
6222	Field Material & Supplies	1,260	0	0	1,260	0	1,260	1,260	1,258	2	2
6223	Office Materials & Supplies	700	0	0	700	0	700	700	684	16	16
6224	Print & Non-Print Material	200	0	0	200	0	200	200	200	0	0
6231	Fuel and Lubricants	119,700	0	0	119,700	0	119,700	119,700	119,700	0	0
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	370	0	0	370	0	370	370	262	108	108
6253	Maintenance of Drain. & Irrigation.	100,000	0	0	100,000	0	100,000	100,000	99,997	3	3
6261	Local Travel & Subsistence	600	0	0	600	0	600	600	390	210	210
6264	Vehicle Spares & Maintenance	6,500	0	0	6,500	0	6,500	6,500	6,488	12	12
6271	Telephone Charges	650	0	0	650	0	650	650	592	58	58
6272	Electricity Charges	2,760	0	0	2,760	0	2,760	2,760	2,760	0	0
6273	Water Charges	5,059	0	0	5,059	0	5,059	5,059	5,059	0	0
6281	Security Services	18,020	1,973	0	19,993	0	19,993	19,993	19,993	0	0
6282	Equipment Maintenance	200	0	0	200	0	200	200	172	28	28
6293	Refreshment and Meals	200	0	0	200	0	200	183	163	37	20

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		130,001	3,140	0	133,141	0	133,141	131,298	129,530	3,611	1,768
6112	Senior Technical	1,319	0	0	1,319	0	1,319	864	864	455	0
6113	Other Technical & Craft Skill	2,546	0	0	2,546	0	2,546	2,546	2,546	0	0
6114	Clerical & Office Support	585	0	0	585	0	585	531	531	54	0
6115	Semi-Skilled Operatives & Unskilled	7,167	0	0	7,167	0	7,167	6,777	6,772	395	5
6116	Contracted Employees	2,850	0	0	2,850	0	2,850	2,850	2,850	0	0
6131	Other Direct Labour Costs	357	-213	0	144	0	144	0	0	144	0
6133	Benefits & Allowances	666	213	0	879	0	879	879	878	1	1
6134	National Insurance	803	0	0	803	0	803	803	803	0	0
6222	Field Material & Supplies	1,000	0	0	1,000	0	1,000	1,000	968	32	32
6223	Office Materials & Supplies	460	0	0	460	0	460	460	458	2	2
6224	Print & Non-Print Material	455	0	0	455	0	455	455	422	33	33
6231	Fuel and Lubricants	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	13,966	34	34
6243	Janitorial & Cleaning Supplies	1,055	0	0	1,055	0	1,055	1,055	1,054	1	1
6251	Maintenance of Roads	37,500	0	0	37,500	0	37,500	37,500	37,440	60	60
6252	Maintenance of Bridges	21,300	0	0	21,300	0	21,300	21,300	20,974	326	326
6255	Maintenance of Other Infrastructure	9,200	0	0	9,200	0	9,200	9,200	9,022	178	178
6261	Local Travel & Subsistence	1,170	0	0	1,170	0	1,170	1,070	604	566	466
6264	Vehicle Spares & Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,492	508	508
6271	Telephone Charges	550	0	0	550	0	550	550	488	62	62
6272	Electricity Charges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6273	Water Charges	811	0	0	811	0	811	811	811	0	0
6281	Security Services	10,907	3,140	0	14,047	0	14,047	14,047	14,047	0	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	294	56	56
6283	Cleaning & Extermination Services	150	0	0	150	0	150	150	146	4	4
6284	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholar's)	700	0	0	700	0	700	0	0	700	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 764 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,650,565	-14,734	0	1,635,831	0	1,635,831	1,580,869	1,570,038	65,793	10,831
6111	Administrative	123,936	11,417	0	135,353	0	135,353	135,353	135,278	75	75
6112	Senior Technical	580,326	1,598	0	581,924	0	581,924	581,924	581,863	61	61
6113	Other Technical & Craft Skill	305,430	-15,568	0	289,862	0	289,862	289,862	281,697	8,165	8,165
6114	Clerical & Office Support	5,108	124	0	5,232	0	5,232	5,232	5,232	0	0
6115	Semi-Skilled Operatives & Unskilled	71,195	0	0	71,195	0	71,195	57,609	57,599	13,596	10
6116	Contracted Employees	21,211	7,370	0	28,581	0	28,581	28,114	28,114	467	0
6131	Other Direct Labour Costs	12,379	15,568	0	27,947	0	27,947	27,947	26,576	1,371	1,371
6133	Benefits & Allowances	96,596	-27,288	0	69,308	0	69,308	33,311	33,311	35,997	0
6134	National Insurance	77,949	6,779	0	84,728	0	84,728	80,825	80,825	3,903	0
6221	Drugs & Medical Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6222	Field Material & Supplies	9,353	0	0	9,353	0	9,353	9,353	9,321	32	32
6223	Office Materials & Supplies	7,500	-153	0	7,347	0	7,347	7,346	7,346	1	0
6224	Print & Non-Print Material	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6231	Fuel and Lubricants	1,540	8,433	0	9,973	0	9,973	9,973	9,973	0	0
6241	Rental of Buildings	3,637	-1,600	0	2,037	0	2,037	2,024	2,024	13	0
6242	Maintenance of Buildings	67,500	3,023	0	70,523	0	70,523	70,523	70,411	112	112
6243	Janitorial & Cleaning Supplies	5,743	0	0	5,743	0	5,743	5,743	5,743	0	0
6255	Maintenance of Other Infrastructure	14,000	0	0	14,000	0	14,000	14,000	13,886	114	114
6261	Local Travel & Subsistence	9,500	-1,600	0	7,900	0	7,900	7,900	7,837	63	63
6264	Vehicle Spares & Maintenance	1,500	-200	0	1,300	0	1,300	1,300	1,282	18	18
6265	Other Transport Travel & Post	750	0	0	750	0	750	750	697	53	53
6271	Telephone Charges	3,000	-400	0	2,600	0	2,600	2,600	2,568	32	32
6272	Electricity Charges	42,809	0	0	42,809	0	42,809	42,809	42,809	0	0
6273	Water Charges	15,176	0	0	15,176	0	15,176	15,176	15,176	0	0
6281	Security Services	97,843	-14,734	0	83,109	0	83,109	83,109	83,109	0	0
6282	Equipment Maintenance	5,250	-350	0	4,900	0	4,900	4,175	3,816	1,084	359
6283	Cleaning & Extermination Services	1,280	0	0	1,280	0	1,280	1,280	1,267	13	13
6284	Other	42,500	-8,123	0	34,377	0	34,377	34,377	34,373	4	4
6291	National & Other Events	5,500	970	0	6,470	0	6,470	6,200	6,174	296	26
6292	Dietary	5,000	0	0	5,000	0	5,000	5,000	4,854	146	146
6293	Refreshment and Meals	354	0	0	354	0	354	354	293	61	61
6294	Other	300	0	0	300	0	300	300	298	2	2
6302	Training (including Scholar's)	6,200	0	0	6,200	0	6,200	6,200	6,086	114	114

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		733,948	9,621	0	743,569	0	743,569	727,307	724,405	19,164	2,902
6111	Administrative	1,513	0	0	1,513	0	1,513	1,513	1,513	0	0
6112	Senior Technical	21,740	0	0	21,740	0	21,740	16,647	16,647	5,093	0
6113	Other Technical & Craft Skill	89,832	0	0	89,832	0	89,832	88,458	88,406	1,426	52
6114	Clerical & Office Support	10,202	0	0	10,202	0	10,202	10,202	10,171	31	31
6115	Semi-Skilled Operatives & Unskilled	136,708	0	0	136,708	0	136,708	130,332	130,172	6,536	160
6116	Contracted Employees	51,275	323	0	51,598	0	51,598	51,598	51,596	2	2
6131	Other Direct Labour Costs	12,317	-323	0	11,994	0	11,994	8,780	8,779	3,215	1
6133	Benefits & Allowances	35,893	0	0	35,893	0	35,893	35,893	35,799	94	94
6134	National Insurance	17,381	0	0	17,381	0	17,381	17,381	17,381	0	0
6221	Drugs & Medical Supplies	12,000	0	0	12,000	0	12,000	12,000	11,935	65	65
6222	Field Material & Supplies	20,000	0	0	20,000	0	20,000	20,000	19,981	19	19
6223	Office Materials & Supplies	7,643	0	0	7,643	0	7,643	7,643	7,642	1	1
6224	Print & Non-Print Material	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6231	Fuel and Lubricants	15,400	6,950	0	22,350	0	22,350	22,350	22,350	0	0
6242	Maintenance of Buildings	38,550	0	0	38,550	0	38,550	38,550	38,550	0	0
6243	Janitorial & Cleaning Supplies	18,520	0	0	18,520	0	18,520	18,520	18,520	0	0
6255	Maintenance of Other Infrastructure	10,750	0	0	10,750	0	10,750	10,750	10,750	0	0
6261	Local Travel & Subsistence	4,530	-1,200	0	3,330	0	3,330	3,330	3,277	53	53
6263	Postage Telex & Cablegram	55	0	0	55	0	55	50	50	5	0
6264	Vehicle Spares & Maintenance	6,115	-2,400	0	3,715	0	3,715	3,715	3,622	93	93
6265	Other Transport Travel & Post	1,013	-450	0	563	0	563	563	563	0	0
6271	Telephone Charges	4,200	-1,150	0	3,050	0	3,050	3,050	3,020	30	30
6272	Electricity Charges	50,200	0	0	50,200	0	50,200	50,200	50,200	0	0
6273	Water Charges	8,115	0	0	8,115	0	8,115	8,115	8,115	0	0
6281	Security Services	27,065	17,671	0	44,736	0	44,736	44,736	44,729	7	7
6282	Equipment Maintenance	16,060	-4,000	0	12,060	0	12,060	12,060	10,489	1,571	1,571
6283	Cleaning & Extermination Services	7,959	0	0	7,959	0	7,959	7,959	7,915	44	44
6284	Other	3,643	0	0	3,643	0	3,643	3,643	3,643	0	0
6291	National & Other Events	1,520	-800	0	720	0	720	720	700	20	20
6292	Dietary	90,000	-4,300	0	85,700	0	85,700	85,700	85,633	67	67
6293	Refreshment and Meals	1,610	-150	0	1,460	0	1,460	1,460	1,441	19	19
6294	Other	5,089	0	0	5,089	0	5,089	5,089	5,089	0	0
6302	Training (including Scholar's)	1,550	-550	0	1,000	0	1,000	800	227	773	573

**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		91,963	-5,370	0	86,593	0	86,593	84,256	83,786	2,807	470
6111	Administrative	3,879	387	0	4,266	0	4,266	4,266	4,266	0	0
6113	Other Technical & Craft Skill	4,472	0	0	4,472	0	4,472	4,283	4,283	189	0
6114	Clerical & Office Support	8,922	0	0	8,922	0	8,922	7,796	7,796	1,126	0
6115	Semi-Skilled Operatives & Unskilled	8,159	140	0	8,299	0	8,299	8,299	8,291	8	8
6116	Contracted Employees	5,484	506	0	5,990	0	5,990	5,989	5,989	1	0
6117	Temporary Employees	462	0	0	462	0	462	146	79	383	67
6131	Other Direct Labour Costs	2,576	-1,033	0	1,543	0	1,543	1,348	1,301	242	47
6133	Benefits & Allowances	3,659	0	0	3,659	0	3,659	3,233	3,191	468	42
6134	National Insurance	2,275	0	0	2,275	0	2,275	2,191	1,916	359	275
6211	Expense Specific to Agency	13,900	0	0	13,900	0	13,900	13,900	13,896	4	4
6222	Field Material & Supplies	620	0	0	620	0	620	620	619	1	1
6223	Office Materials & Supplies	3,700	-400	0	3,300	0	3,300	3,300	3,299	1	1
6224	Print & Non-Print Material	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6231	Fuel and Lubricants	840	400	0	1,240	0	1,240	1,240	1,239	1	1
6243	Janitorial & Cleaning Supplies	750	0	0	750	0	750	750	749	1	1
6261	Local Travel & Subsistence	6,700	0	0	6,700	0	6,700	6,700	6,693	7	7
6265	Other Transport Travel & Post	1,150	0	0	1,150	0	1,150	1,150	1,141	9	9
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	1,098	2	2
6281	Security Services	15,958	-5,370	0	10,588	0	10,588	10,588	10,588	0	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	349	1	1
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,398	2	2
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6293	Refreshment and Meals	600	0	0	600	0	600	600	599	1	1
6294	Other	941	0	0	941	0	941	941	941	0	0
6302	Training (including Scholar's)	466	0	0	466	0	466	466	466	0	0

AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		134,811	2,500	0	137,311	0	137,311	135,184	134,393	2,918	791
6113	Other Technical & Craft Skill	697	31	0	728	0	728	728	728	0	0
6114	Clerical & Office Support	939	0	0	939	0	939	531	531	408	0
6116	Contracted Employees	4,328	0	0	4,328	0	4,328	2,665	2,631	1,697	34
6131	Other Direct Labour Costs	120	0	0	120	0	120	119	119	1	0
6133	Benefits & Allowances	309	-31	0	278	0	278	250	250	28	0
6134	National Insurance	130	0	0	130	0	130	107	107	23	0
6222	Field Material & Supplies	380	0	0	380	0	380	380	379	1	1
6223	Office Materials & Supplies	450	0	0	450	0	450	450	446	4	4
6224	Print & Non-Print Material	140	0	0	140	0	140	136	134	6	2
6231	Fuel and Lubricants	8,050	0	0	8,050	0	8,050	8,050	8,049	1	1
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6243	Janitorial & Cleaning Supp	624	0	0	624	0	624	624	624	0	0
6251	Maintenance of Roads	34,000	4,000	0	38,000	0	38,000	38,000	37,516	484	484
6252	Maintenance of Bridges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6253	Maintenance of Drain. & Irrigation.	18,000	-1,500	0	16,500	0	16,500	16,500	16,499	1	1
6254	Maintenance of Sea & River Def	3,500	-2,500	0	1,000	0	1,000	1,000	1,000	0	0
6255	Maintenance of Other Infrastructure	11,062	2,500	0	13,562	0	13,562	13,562	13,329	233	233
6261	Local Travel & Subsistence	4,140	0	0	4,140	0	4,140	4,140	4,127	13	13
6264	Vehicle Spares & Maintenance	4,450	0	0	4,450	0	4,450	4,450	4,450	0	0
6265	Other Transport Travel & Post	1,200	0	0	1,200	0	1,200	1,200	1,198	2	2
6271	Telephone Charges	132	0	0	132	0	132	132	132	0	0
6272	Electricity Charges	10,200	0	0	10,200	0	10,200	10,200	10,199	1	1
6273	Water Charges	600	0	0	600	0	600	600	600	0	0
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6283	Cleaning & Extermination Services	520	0	0	520	0	520	520	512	8	8
6284	Other	620	0	0	620	0	620	620	618	2	2
6293	Refreshment and Meals	120	0	0	120	0	120	120	119	1	1
6294	Other	700	0	0	700	0	700	700	697	3	3

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 773 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		515,345	3,988	0	519,333	0	519,333	513,209	512,764	6,569	445
6111	Administrative	39,995	0	0	39,995	0	39,995	38,639	38,639	1,356	0
6112	Senior Technical	92,428	0	0	92,428	0	92,428	92,428	92,428	0	0
6113	Other Technical & Craft Skill	49,465	0	0	49,465	0	49,465	49,465	49,316	149	149
6114	Clerical & Office Support	391	62	0	453	0	453	453	453	0	0
6115	Semi-Skilled Operatives & Unskilled	27,261	0	0	27,261	0	27,261	26,230	26,095	1,166	135
6116	Contracted Employees	8,175	0	0	8,175	0	8,175	8,175	8,175	0	0
6131	Other Direct Labour Costs	5,814	-62	0	5,752	0	5,752	3,957	3,957	1,795	0
6133	Benefits & Allowances	32,000	0	0	32,000	0	32,000	30,640	30,514	1,486	126
6134	National Insurance	17,197	0	0	17,197	0	17,197	16,615	16,615	582	0
6221	Drugs & Medical Supplies	650	0	0	650	0	650	650	650	0	0
6222	Field Material & Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6223	Office Materials & Supplies	5,900	1,000	0	6,900	0	6,900	6,900	6,899	1	1
6224	Print & Non-Print Material	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6231	Fuel and Lubricants	15,750	2,000	0	17,750	0	17,750	17,750	17,740	10	10
6241	Rental of Buildings	792	-342	0	450	0	450	450	450	0	0
6242	Maintenance of Buildings	30,000	10,342	0	40,342	0	40,342	40,342	40,342	0	0
6243	Janitorial & Cleaning Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6255	Maintenance of Other Infrastructure	18,500	0	0	18,500	0	18,500	18,500	18,498	2	2
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,994	6	6
6264	Vehicle Spares & Maintenance	600	0	0	600	0	600	600	600	0	0
6265	Other Transport Travel & Post	9,000	6,500	0	15,500	0	15,500	15,500	15,499	1	1
6271	Telephone Charges	1,020	0	0	1,020	0	1,020	1,020	1,020	0	0
6272	Electricity Charges	9,740	0	0	9,740	0	9,740	9,740	9,740	0	0
6273	Water Charges	846	0	0	846	0	846	846	846	0	0
6281	Security Services	16,000	3,988	0	19,988	0	19,988	19,988	19,988	0	0
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6283	Cleaning & Extermination Services	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0
6284	Other	14,206	0	0	14,206	0	14,206	14,206	14,205	1	1
6291	National & Other Events	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6292	Dietary	89,575	-20,500	0	69,075	0	69,075	69,075	69,074	1	1
6293	Refreshment and Meals	800	0	0	800	0	800	800	799	1	1
6294	Other	500	0	0	500	0	500	500	492	8	8
6302	Training (including Scholar's)	5,000	1,000	0	6,000	0	6,000	6,000	5,997	3	3

**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Advances		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		223,536	-1,119	0	222,417	0	222,417	222,310	222,194	223	116
6111	Administrative	1,957	-1,957	0	0	0	0	0	0	0	0
6112	Senior Technical	5,783	557	0	6,340	0	6,340	6,340	6,340	0	0
6113	Other Technical & Craft Skill	23,521	5,795	0	29,316	0	29,316	29,316	29,315	1	1
6114	Clerical & Office Support	2,774	-505	0	2,269	0	2,269	2,267	2,267	2	0
6115	Semi-Skilled Operatives & Unskilled	24,314	-1,580	0	22,734	0	22,734	22,714	22,697	37	17
6116	Contracted Employees	13,828	-459	0	13,369	0	13,369	13,368	13,328	41	40
6131	Other Direct Labour Costs	3,285	-1,852	0	1,433	0	1,433	1,432	1,432	1	0
6133	Benefits & Allowances	14,169	0	0	14,169	0	14,169	14,169	14,166	3	3
6134	National Insurance	4,913	0	0	4,913	0	4,913	4,913	4,913	0	0
6221	Drugs & Medical Supplies	2,250	0	0	2,250	0	2,250	2,250	2,249	1	1
6222	Field Material & Supplies	9,500	-1,467	0	8,033	0	8,033	8,000	8,000	33	0
6223	Office Materials & Supplies	3,700	-350	0	3,350	0	3,350	3,300	3,299	51	1
6224	Print & Non-Print Material	750	0	0	750	0	750	750	750	0	0
6231	Fuel and Lubricants	7,700	2,000	0	9,700	0	9,700	9,700	9,699	1	1
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6243	Janitorial & Cleaning Supplies	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6255	Maintenance of Other Infrastructure	14,000	-2,500	0	11,500	0	11,500	11,500	11,500	0	0
6261	Local Travel & Subsistence	8,000	600	0	8,600	0	8,600	8,600	8,597	3	3
6264	Vehicle Spares & Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6265	Other Transport Travel & Post	18,600	2,217	0	20,817	0	20,817	20,817	20,815	2	2
6271	Telephone Charges	756	0	0	756	0	756	756	756	0	0
6272	Electricity Charges	15,780	-2,000	0	13,780	0	13,780	13,780	13,780	0	0
6273	Water Charges	650	0	0	650	0	650	650	650	0	0
6281	Security Services	4,286	1,382	0	5,668	0	5,668	5,668	5,628	40	40
6282	Equipment Maintenance	1,500	-400	0	1,100	0	1,100	1,100	1,100	0	0
6283	Cleaning & Extermination Services	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6284	Other	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6291	National & Other Events	700	0	0	700	0	700	700	699	1	1
6292	Dietary	12,330	-600	0	11,730	0	11,730	11,730	11,730	0	0
6293	Refreshment and Meals	500	0	0	500	0	500	500	499	1	1
6302	Training (including Scholar's)	1,890	0	0	1,890	0	1,890	1,890	1,889	1	1

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		40,753	588	0	41,341	0	41,341	41,194	40,655	686	539
6111	Administrative	1,917	0	0	1,917	0	1,917	1,872	1,828	89	44
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	4,315	0	0	4,315	0	4,315	4,315	4,315	0	0
6115	Semi-Skilled Operatives & Unskilled	973	0	0	973	0	973	972	972	1	0
6116	Contracted Employees	4,281	0	0	4,281	0	4,281	4,243	4,243	38	0
6131	Other Direct Labour Costs	526	0	0	526	0	526	518	518	8	0
6133	Benefits & Allowances	1,071	-112	0	959	0	959	909	906	53	3
6134	National Insurance	603	0	0	603	0	603	598	598	5	0
6211	Expense Specific to Agency	13,700	180	0	13,880	0	13,880	13,880	13,880	0	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	400	0	0	400	0	400	400	400	0	0
6223	Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,197	3	3
6224	Print & Non-Print Material	400	0	0	400	0	400	400	376	24	24
6231	Fuel and Lubricants	1,050	0	0	1,050	0	1,050	1,050	1,049	1	1
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	150	0	0	150	0	150	150	150	0	0
6261	Local Travel & Subsistence	3,000	-180	0	2,820	0	2,820	2,820	2,814	6	6
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	560	700	0	1,260	0	1,260	1,260	1,260	0	0
6265	Other Transport Travel & Post	650	0	0	650	0	650	650	649	1	1
6271	Telephone Charges	200	0	0	200	0	200	200	200	0	0
6272	Electricity Charges	1,800	0	0	1,800	0	1,800	1,800	1,608	192	192
6281	Security Services	1,402	0	0	1,402	0	1,402	1,402	1,147	255	255
6282	Equipment Maintenance	650	0	0	650	0	650	650	647	3	3
6284	Other	150	0	0	150	0	150	150	145	5	5
6291	National & Other Events	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6293	Refreshment and Meals	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholar's)	300	0	0	300	0	300	300	299	1	1

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		80,855	112	0	80,967	0	80,967	80,955	80,623	344	332
6111	Administrative	842	0	0	842	0	842	840	840	2	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	2,498	0	0	2,498	0	2,498	2,498	2,461	37	37
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	2,452	0	0	2,452	0	2,452	2,452	2,452	0	0
6116	Contracted Employees	601	292	0	893	0	893	893	849	44	44
6131	Other Direct Labour Costs	30	-30	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	886	-150	0	736	0	736	736	733	3	3
6134	National Insurance	452	0	0	452	0	452	452	452	0	0
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	35	0	0
6222	Field Material & Supplies	264	0	0	264	0	264	264	264	0	0
6223	Office Materials & Supplies	420	0	0	420	0	420	420	420	0	0
6224	Print & Non-Print Material	100	0	0	100	0	100	100	67	33	33
6231	Fuel and Lubricants	4,200	0	0	4,200	0	4,200	4,200	4,195	5	5
6242	Maintenance of Buildings	8,250	0	0	8,250	0	8,250	8,250	8,250	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	199	1	1
6251	Maintenance of Roads	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6252	Maintenance of Bridges	12,650	0	0	12,650	0	12,650	12,650	12,649	1	1
6253	Maintenance of Drain. & Irrigation.	4,901	0	0	4,901	0	4,901	4,901	4,900	1	1
6254	Maintenance of Sea & River Def	4,950	0	0	4,950	0	4,950	4,950	4,949	1	1
6255	Maintenance of Other Infrastructure	8,200	0	0	8,200	0	8,200	8,200	8,199	1	1
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	996	4	4
6263	Postage Telex & Cablegram	20	0	0	20	0	20	10	10	10	0
6264	Vehicle Spares & Maintenance	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6265	Other Transport Travel & Post	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6271	Telephone Charges	24	0	0	24	0	24	24	24	0	0
6272	Electricity Charges	1,800	0	0	1,800	0	1,800	1,800	1,608	192	192
6282	Equipment Maintenance	1,150	0	0	1,150	0	1,150	1,150	1,147	3	3
6283	Cleaning & Extermination Services	480	0	0	480	0	480	480	477	3	3
6284	Other	150	0	0	150	0	150	150	148	2	2
6302	Training (including Scholar's)	100	0	0	100	0	100	100	100	0	0

**AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 783 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment 1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		238,867	-700	20,600	258,768	0	258,768	248,035	247,115	11,653	920
6111	Administrative	17,710	0	0	17,710	0	17,710	17,710	17,710	0	0
6112	Senior Technical	19,342	0	0	19,343	0	19,343	19,343	19,343	0	0
6113	Other Technical & Craft Skill	21,091	0	0	21,091	0	21,091	21,091	21,091	0	0
6114	Clerical & Office Support	453	0	0	453	0	453	453	433	20	20
6115	Semi-Skilled Operatives & Unskilled	35,058	0	0	35,058	0	35,058	35,058	35,058	0	0
6116	Contracted Employees	2,638	-1,539	0	1,099	0	1,099	1,099	1,089	10	10
6131	Other Direct Labour Costs	328	0	0	328	0	328	328	328	0	0
6133	Benefits & Allowances	14,600	0	0	14,600	0	14,600	14,600	14,585	15	15
6134	National Insurance	7,186	0	0	7,186	0	7,186	7,186	7,186	0	0
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	275	125	125
6222	Field Material & Supplies	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6223	Office Materials & Supplies	920	0	0	920	0	920	920	920	0	0
6224	Print & Non-Print Material	2,000	0	0	2,000	0	2,000	2,000	1,918	82	82
6231	Fuel and Lubricants	1,841	930	0	2,771	0	2,771	2,771	2,761	10	10
6242	Maintenance of Buildings	22,000	0	0	22,000	0	22,000	22,000	21,991	9	9
6243	Janitorial & Cleaning Supplies	1,340	0	0	1,340	0	1,340	1,340	1,339	1	1
6255	Maintenance of Other Infrastructure	13,000	0	0	13,000	0	13,000	13,000	12,999	1	1
6261	Local Travel & Subsistence	2,250	0	0	2,250	0	2,250	2,250	2,235	15	15
6263	Postage Telex & Cablegram	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Maintenance	470	0	0	470	0	470	470	464	6	6
6265	Other Transport Travel & Post	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6271	Telephone Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	2,400	0	0	2,400	0	2,400	2,400	2,328	72	72
6281	Security Services	1,560	0	0	1,560	0	1,560	1,560	1,475	85	85
6282	Equipment Maintenance	730	0	0	730	0	730	730	728	2	2
6283	Cleaning & Extermination Services	2,100	0	0	2,100	0	2,100	2,100	1,911	189	189
6284	Other	2,900	1,989	0	4,889	0	4,889	4,889	4,624	265	265
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,497	3	3
6292	Dietary	48,000	0	20,600	68,600	0	68,600	58,000	57,996	10,604	4
6293	Refreshment and Meals	350	0	0	350	0	350	350	348	2	2
6294	Other	1,800	-1,630	0	170	0	170	170	170	0	0
6302	Training (including Scholar's)	3,000	-450	0	2,550	0	2,550	2,417	2,414	136	3

**AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		95,307	0	0	95,307	0	95,307	95,172	94,710	597	462
6112	Senior Technical	5,890	-350	0	5,540	0	5,540	5,538	5,538	2	0
6113	Other Technical & Craft Skill	18,416	350	0	18,766	0	18,766	18,766	18,766	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	12,546	0	0	12,546	0	12,546	12,427	12,427	119	0
6116	Contracted Employees	662	0	0	662	0	662	662	662	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	393	0	0	393	0	393	380	380	13	0
6133	Benefits & Allowances	6,940	0	0	6,940	0	6,940	6,940	6,940	0	0
6134	National Insurance	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,797	3	3
6222	Field Material & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6223	Office Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6224	Print & Non-Print Material	350	0	0	350	0	350	350	350	0	0
6231	Fuel and Lubricants	1,925	0	0	1,925	0	1,925	1,925	1,925	0	0
6242	Maintenance of Buildings	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6243	Janitorial & Cleaning Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6255	Maintenance of Other Infrastructure	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6261	Local Travel & Subsistence	3,220	0	0	3,220	0	3,220	3,220	3,081	139	139
6264	Vehicle Spares & Maintenance	600	0	0	600	0	600	600	600	0	0
6265	Other Transport Travel & Post	7,500	0	0	7,500	0	7,500	7,500	7,496	4	4
6271	Telephone Charges	250	0	0	250	0	250	250	249	1	1
6272	Electricity Charges	3,050	0	0	3,050	0	3,050	3,050	2,778	272	272
6281	Security Services	1,300	0	0	1,300	0	1,300	1,300	1,270	30	30
6282	Equipment Maintenance	385	0	0	385	0	385	385	384	1	1
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6292	Dietary	2,800	0	0	2,800	0	2,800	2,799	2,796	4	3
6293	Refreshment and Meals	200	0	0	200	0	200	200	196	4	4
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6302	Training (including Scholar's)	1,200	0	0	1,200	0	1,200	1,200	1,198	2	2

**AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		77,929	0	0	77,929	0	77,929	74,027	70,975	6,954	3,052
6111	Administrative	5,491	-853	0	4,638	0	4,638	4,521	4,521	117	0
6113	Other Technical & Craft Skill	2,004	237	0	2,241	0	2,241	2,240	2,240	1	0
6114	Clerical & Office Support	5,867	-871	0	4,996	0	4,996	4,994	4,992	4	2
6115	Semi-Skilled Operatives & Unskilled	5,266	-753	0	4,513	0	4,513	4,455	4,442	71	13
6116	Contracted Employees	2,445	2,770	0	5,215	0	5,215	5,168	5,168	47	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,558	-530	0	1,028	0	1,028	804	799	229	5
6133	Benefits & Allowances	2,644	0	0	2,644	0	2,644	2,349	2,348	296	1
6134	National Insurance	1,389	0	0	1,389	0	1,389	1,283	1,283	106	0
6211	Expense Specific to Agency	24,000	0	0	24,000	0	24,000	22,172	21,910	2,090	262
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	980	-200	0	780	0	780	780	769	11	11
6223	Office Materials & Supplies	1,550	-150	0	1,400	0	1,400	1,400	1,274	126	126
6224	Print & Non-Print Material	900	0	0	900	0	900	900	671	229	229
6231	Fuel and Lubricants	1,890	0	0	1,890	0	1,890	1,890	1,869	21	21
6243	Janitorial & Cleaning Supplies	303	0	0	303	0	303	303	299	4	4
6261	Local Travel & Subsistence	5,100	0	0	5,100	0	5,100	4,964	3,644	1,456	1,320
6263	Postage Telex & Cablegram	200	0	0	200	0	200	200	131	69	69
6264	Vehicle Spares & Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,497	3	3
6265	Other Transport Travel & Post	400	0	0	400	0	400	400	320	80	80
6271	Telephone Charges	750	0	0	750	0	750	605	394	356	211
6272	Electricity Charges	1,320	0	0	1,320	0	1,320	1,141	1,130	190	11
6281	Security Services	5,962	0	0	5,962	0	5,962	5,198	5,198	764	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	460	140	140
6283	Cleaning & Extermination Services	330	0	0	330	0	330	330	319	11	11
6284	Other	1,200	350	0	1,550	0	1,550	1,550	1,262	288	288
6291	National & Other Events	600	0	0	600	0	600	600	535	65	65
6293	Refreshment and Meals	125	0	0	125	0	125	125	125	0	0
6294	Other	120	0	0	120	0	120	120	119	1	1
6302	Training (including Scholar's)	300	0	0	300	0	300	300	177	123	123
6312	Subvention to Local Authority	2,095	0	0	2,095	0	2,095	2,095	2,039	56	56

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		12,122	0	0	12,122	0	12,122	11,957	11,459	663	498
6114	Clerical & Office Support	423	0	0	423	0	423	423	423	0	0
6115	Semi-Skilled Operatives & Unskilled	5,852	0	0	5,852	0	5,852	5,852	5,852	0	0
6116	Contracted Employees	1,051	0	0	1,051	0	1,051	1,051	1,051	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,008	0	0	1,008	0	1,008	1,001	1,001	7	0
6134	National Insurance	442	0	0	442	0	442	442	442	0	0
6221	Drugs & Medical Supplies	380	0	0	380	0	380	300	300	80	0
6222	Field Material & Supplies	280	0	0	280	0	280	230	230	50	0
6223	Office Materials & Supplies	95	0	0	95	0	95	95	95	0	0
6224	Print & Non-Print Material	95	0	0	95	0	95	95	88	7	7
6231	Fuel and Lubricants	300	0	0	300	0	300	300	300	0	0
6243	Janitorial & Cleaning Supplies	160	0	0	160	0	160	160	159	1	1
6261	Local Travel & Subsistence	390	0	0	390	0	390	390	241	149	149
6263	Postage Telex & Cablegram	60	0	0	60	0	60	32	0	60	32
6264	Vehicle Spares & Maintenance	270	0	0	270	0	270	270	252	18	18
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	120	0	0	120	0	120	120	112	8	8
6284	Other	150	0	0	150	0	150	150	44	106	106
6291	National & Other Events	355	0	0	355	0	355	355	278	77	77
6293	Refreshment and Meals	31	0	0	31	0	31	31	24	7	7
6294	Other	60	0	0	60	0	60	60	0	60	60
6302	Training (including Scholar's)	600	0	0	600	0	600	600	567	33	33

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		82,560	0	0	82,560	0	82,560	77,642	75,670	6,890	1,972
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	1,503	0	0	1,503	0	1,503	0	0	1,503	0
6114	Clerical & Office Support	423	-60	0	363	0	363	75	34	329	41
6115	Semi-Skilled Operatives & Unskilled	4,134	0	0	4,134	0	4,134	3,952	3,952	182	0
6116	Contracted Employees	1,284	60	0	1,344	0	1,344	1,343	1,343	1	0
6131	Other Direct Labour Costs	1,563	0	0	1,563	0	1,563	211	211	1,352	0
6133	Benefits & Allowances	941	0	0	941	0	941	670	670	271	0
6134	National Insurance	567	0	0	567	0	567	331	331	236	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	330	0	0	330	0	330	330	298	32	32
6223	Office Materials & Supplies	250	0	0	250	0	250	250	248	2	2
6224	Print & Non-Print Material	150	0	0	150	0	150	150	111	39	39
6231	Fuel and Lubricants	5,537	0	0	5,537	0	5,537	5,081	5,025	512	56
6242	Maintenance of Buildings	15,600	0	0	15,600	0	15,600	15,600	15,334	266	266
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	299	1	1
6251	Maintenance of Roads	20,500	0	0	20,500	0	20,500	20,500	20,500	0	0
6252	Maintenance of Bridges	14,500	0	0	14,500	0	14,500	14,500	14,462	38	38
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,643	357	357
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	1,514	952	1,048	562
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	5,170	0	0	5,170	0	5,170	5,170	4,929	241	241
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	144	0	0	144	0	144	143	90	54	53
6281	Security Services	1,084	0	0	1,084	0	1,084	942	934	150	8
6282	Equipment Maintenance	100	0	0	100	0	100	100	32	68	68
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,197	203	203
6293	Refreshment and Meals	40	0	0	40	0	40	40	35	5	5
6294	Other	0	0	0	0	0	0	0	0	0	0
6321	Subsidies & Contribution to Local Org	0	0	0	0	0	0	0	0	0	0

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Expenditure	Total Funds Available
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		385,338	0	0	385,338	0	385,338	384,610	373,053	12,285	11,557
6111	Administrative	49,177	-1,660	0	47,517	0	47,517	47,517	47,516	1	1
6112	Senior Technical	55,756	109	0	55,865	0	55,865	55,865	55,855	10	10
6113	Other Technical & Craft Skill	49,988	829	0	50,817	0	50,817	50,817	50,722	95	95
6114	Clerical & Office Support	2,044	0	0	2,044	0	2,044	1,990	1,990	54	0
6115	Semi-Skilled Operatives & Unskilled	45,622	0	0	45,622	0	45,622	45,622	45,583	39	39
6116	Contracted Employees	2,825	2,244	0	5,069	0	5,069	5,069	5,069	0	0
6131	Other Direct Labour Costs	3,535	-1,522	0	2,013	0	2,013	1,956	1,956	57	0
6133	Benefits & Allowances	35,985	0	0	35,985	0	35,985	35,405	35,358	627	47
6134	National Insurance	14,766	0	0	14,766	0	14,766	14,766	14,766	0	0
6221	Drugs & Medical Supplies	475	0	0	475	0	475	475	475	0	0
6222	Field Material & Supplies	4,800	0	0	4,800	0	4,800	4,800	4,600	200	200
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,992	8	8
6224	Print & Non-Print Material	2,600	0	0	2,600	0	2,600	2,600	2,324	276	276
6231	Fuel and Lubricants	6,006	0	0	6,006	0	6,006	6,006	4,481	1,525	1,525
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	38,334	1,666	1,666
6243	Janitorial & Cleaning Supplies	2,600	0	0	2,600	0	2,600	2,600	2,033	567	567
6255	Maintenance of Other Infrastructure	9,700	0	0	9,700	0	9,700	9,700	8,474	1,226	1,226
6261	Local Travel & Subsistence	5,340	0	0	5,340	0	5,340	5,340	5,073	267	267
6263	Postage Telex & Cablegram	450	0	0	450	0	450	450	192	258	258
6264	Vehicle Spares & Maintenance	1,440	0	0	1,440	0	1,440	1,440	1,438	2	2
6265	Other Transport Travel & Post	1,380	0	0	1,380	0	1,380	1,380	1,281	99	99
6271	Telephone Charges	350	0	0	350	0	350	350	174	176	176
6272	Electricity Charges	2,700	0	0	2,700	0	2,700	2,700	1,865	835	835
6281	Security Services	3,252	0	0	3,252	0	3,252	3,252	2,803	449	449
6282	Equipment Maintenance	420	0	0	420	0	420	420	235	185	185
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	276	224	224
6284	Other	12,227	0	0	12,227	0	12,227	12,227	9,172	3,055	3,055
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	1,784	216	216
6292	Dietary	18,000	0	0	18,000	0	18,000	18,000	17,975	25	25
6293	Refreshment and Meals	500	0	0	500	0	500	463	396	104	67
6294	Other	100	0	0	100	0	100	100	63	37	37
6302	Training (including Scholar's)	7,800	0	0	7,800	0	7,800	7,800	7,798	2	2

**AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		154,931	0	0	154,931	0	154,931	150,359	143,884	11,047	6,475
6112	Senior Technical	4,995	31	0	5,026	0	5,026	5,025	5,025	1	0
6113	Other Technical & Craft Skill	36,562	0	0	36,562	0	36,562	36,562	36,559	3	3
6114	Clerical & Office Support	1,749	-31	0	1,718	0	1,718	1,579	1,579	139	0
6115	Semi-Skilled Operatives & Unskilled	14,706	0	0	14,706	0	14,706	14,706	14,671	35	35
6116	Contracted Employees	4,211	0	0	4,211	0	4,211	4,211	4,211	0	0
6131	Other Direct Labour Costs	1,659	-580	0	1,079	0	1,079	1,004	1,004	75	0
6133	Benefits & Allowances	12,060	580	0	12,640	0	12,640	12,640	12,632	8	8
6134	National Insurance	4,303	0	0	4,303	0	4,303	4,303	4,302	1	1
6221	Drugs & Medical Supplies	1,760	0	0	1,760	0	1,760	1,760	1,760	0	0
6222	Field Material & Supplies	2,530	0	0	2,530	0	2,530	2,530	2,518	12	12
6223	Office Materials & Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6224	Print & Non-Print Material	1,500	0	0	1,500	0	1,500	1,500	1,118	382	382
6231	Fuel and Lubricants	8,147	0	0	8,147	0	8,147	8,147	8,129	18	18
6242	Maintenance of Buildings	14,200	0	0	14,200	0	14,200	14,200	13,854	346	346
6243	Janitorial & Cleaning Supplies	3,749	0	0	3,749	0	3,749	3,749	3,737	12	12
6255	Maintenance of Other Infrastructure	6,950	0	0	6,950	0	6,950	6,950	6,939	11	11
6261	Local Travel & Subsistence	6,820	-500	0	6,320	0	6,320	5,000	3,515	2,805	1,485
6263	Postage Telex & Cablegram	151	0	0	151	0	151	88	14	137	74
6264	Vehicle Spares & Maintenance	4,400	0	0	4,400	0	4,400	4,400	4,299	101	101
6265	Other Transport Travel & Post	1,600	0	0	1,600	0	1,600	1,600	1,496	104	104
6271	Telephone Charges	371	0	0	371	0	371	220	157	214	63
6272	Electricity Charges	7,032	0	0	7,032	0	7,032	4,591	1,624	5,408	2,967
6281	Security Services	1,084	0	0	1,084	0	1,084	942	934	150	8
6282	Equipment Maintenance	800	0	0	800	0	800	800	676	124	124
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	191	9	9
6284	Other	900	500	0	1,400	0	1,400	1,400	1,268	132	132
6291	National & Other Events	500	0	0	500	0	500	450	447	53	3
6292	Dietary	5,687	0	0	5,687	0	5,687	5,497	5,462	225	35
6293	Refreshment and Meals	45	0	0	45	0	45	45	39	6	6
6294	Other	3,360	0	0	3,360	0	3,360	3,360	3,207	153	153
6302	Training (including Scholar's)	1,000	0	0	1,000	0	1,000	1,000	617	383	383

AGENCY 80 - REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Revised Allotment	Fund Contingency		Drawing Rights (Allotment 2)		Total Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		105,264	716	0	105,980	0	105,980	105,118	105,073	907	45
6111	Administrative	3,210	930	0	4,140	0	4,140	4,113	4,113	27	0
6113	Other Technical & Craft Skill	4,560	-302	0	4,258	0	4,258	4,099	4,075	183	24
6114	Clerical & Office Support	12,255	-484	0	11,771	0	11,771	11,771	11,771	0	0
6115	Semi-Skilled Operatives & Unskilled	8,337	-644	0	7,693	0	7,693	7,693	7,693	0	0
6116	Contracted Employees	4,897	1,216	0	6,113	0	6,113	6,113	6,113	0	0
6131	Other Direct Labour Costs	2,613	0	0	2,613	0	2,613	2,290	2,289	324	1
6133	Benefits & Allowances	4,561	0	0	4,561	0	4,561	4,232	4,218	343	14
6134	National Insurance	2,331	0	0	2,331	0	2,331	2,308	2,308	23	0
6211	Expense Specific to Agency	11,746	0	0	11,746	0	11,746	11,746	11,746	0	0
6221	Drugs & Medical Supplies	146	0	0	146	0	146	146	146	0	0
6222	Field Material & Supplies	590	0	0	590	0	590	590	590	0	0
6223	Office Materials & Supplies	4,000	1,000	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Material	850	1,500	0	2,350	0	2,350	2,350	2,350	0	0
6231	Fuel and Lubricants	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6243	Janitorial & Cleaning Supp	500	500	0	1,000	0	1,000	1,000	999	1	1
6261	Local Travel & Subsistence	2,590	0	0	2,590	0	2,590	2,590	2,590	0	0
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Maintenance	550	0	0	550	0	550	550	550	0	0
6265	Other Transport Travel & Post	600	0	0	600	0	600	600	600	0	0
6271	Telephone Charges	1,850	0	0	1,850	0	1,850	1,850	1,847	3	3
6272	Electricity Charges	5,000	-3,800	0	1,200	0	1,200	1,200	1,199	1	1
6273	Water Charges	5,176	0	0	5,176	0	5,176	5,176	5,176	0	0
6281	Security Services	10,512	0	0	10,512	0	10,512	10,512	10,512	0	0
6282	Equipment Maintenance	1,500	800	0	2,300	0	2,300	2,300	2,300	0	0
6283	Cleaning & Extermination Services	260	0	0	260	0	260	260	260	0	0
6284	Other	1,680	0	0	1,680	0	1,680	1,680	1,680	0	0
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6293	Refreshment and Meals	780	0	0	780	0	780	780	780	0	0
6302	Training (including Scholar's)	650	0	0	650	0	650	650	650	0	0
6311	Rates and Taxes	200	0	0	200	0	200	199	199	1	0
6312	Subvention to Local Authority	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		125,950	-716	0	125,234	0	125,234	124,065	122,858	2,376	1,207
6112	Senior Technical	1,534	0	0	1,534	0	1,534	1,533	1,533	1	0
6113	Other Technical & Craft Skill	2,740	-459	0	2,281	0	2,281	2,232	2,232	49	0
6115	Semi-Skilled Operatives & Unskilled	1,451	0	0	1,451	0	1,451	1,240	1,240	211	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	258	-257	0	1	0	1	1	1	0	0
6133	Benefits & Allowances	1,112	0	0	1,112	0	1,112	1,112	1,096	16	16
6134	National Insurance	429	0	0	429	0	429	393	393	36	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	160	0	0	160	0	160	159	159	1	0
6223	Office Materials & Supplies	750	270	0	1,020	0	1,020	1,020	1,019	1	1
6224	Print & Non-Print Material	610	430	0	1,040	0	1,040	1,040	1,040	0	0
6231	Fuel and Lubricants	3,501	0	0	3,501	0	3,501	3,501	3,501	0	0
6242	Maintenance of Buildings	14,100	0	0	14,100	0	14,100	14,100	14,100	0	0
6243	Janitorial & Cleaning Supplies	530	0	0	530	0	530	530	529	1	1
6251	Maintenance of Roads	40,000	0	0	40,000	0	40,000	40,000	39,996	4	4
6252	Maintenance of Bridges	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6253	Maintenance of Drain. & Irrigation.	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6255	Maintenance of Other Infrastructure	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6261	Local Travel & Subsistence	950	0	0	950	0	950	950	949	1	1
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	5,430	500	0	5,930	0	5,930	5,930	5,924	6	6
6265	Other Transport Travel & Post	410	0	0	410	0	410	410	410	0	0
6271	Telephone Charges	250	0	0	250	0	250	250	250	0	0
6272	Electricity Charges	3,280	-1,200	0	2,080	0	2,080	1,209	31	2,049	1,178
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6281	Security Services	7,946	0	0	7,946	0	7,946	7,946	7,946	0	0
6282	Equipment Maintenance	239	0	0	239	0	239	239	239	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6302	Training (including Scholar's)	0	0	0	0	0	0	0	0	0	0

**AGENCY 80 - REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME 803 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		930,192	0	0	930,192	0	930,192	920,779	920,746	9,446	33
6111	Administrative	214,742	3,583	0	218,325	0	218,325	218,325	218,325	0	0
6112	Senior Technical	224,234	5,180	0	229,414	0	229,414	229,414	229,410	4	4
6113	Other Technical & Craft Skill	49,099	-14,020	0	35,079	0	35,079	33,378	33,377	1,702	1
6114	Clerical & Office Support	8,777	0	0	8,777	0	8,777	8,226	8,226	551	0
6115	Semi-Skilled Operatives & Unskilled	53,322	-400	0	52,922	0	52,922	49,271	49,263	3,659	8
6116	Contracted Employees	2,588	5,000	0	7,588	0	7,588	7,588	7,588	0	0
6117	Temporary Employees	0	400	0	400	0	400	222	222	178	0
6131	Other Direct Labour Costs	6,309	0	0	6,309	0	6,309	6,092	6,082	227	10
6133	Benefits & Allowances	58,455	0	0	58,455	0	58,455	55,363	55,363	3,092	0
6134	National Insurance	44,769	257	0	45,026	0	45,026	45,003	45,003	23	0
6221	Drugs & Medical Supplies	1,250	0	0	1,250	0	1,250	1,250	1,249	1	1
6222	Field Material & Supplies	19,194	0	0	19,194	0	19,194	19,194	19,194	0	0
6223	Office Materials & Supplies	6,717	0	0	6,717	0	6,717	6,717	6,717	0	0
6224	Print & Non-Print Material	7,695	0	0	7,695	0	7,695	7,695	7,695	0	0
6231	Fuel and Lubricants	1,751	430	0	2,181	0	2,181	2,181	2,181	0	0
6241	Rental of Buildings	180	-180	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	60,000	0	0	60,000	0	60,000	60,000	59,999	1	1
6243	Janitorial & Cleaning Supp	6,550	0	0	6,550	0	6,550	6,550	6,550	0	0
6255	Maintenance of Other Infrastructure	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6261	Local Travel & Subsistence	3,010	-500	0	2,510	0	2,510	2,510	2,510	0	0
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Maintenance	1,980	0	0	1,980	0	1,980	1,980	1,980	0	0
6265	Other Transport Travel & Post	1,750	250	0	2,000	0	2,000	2,000	2,000	0	0
6271	Telephone Charges	1,020	150	0	1,170	0	1,170	1,170	1,170	0	0
6272	Electricity Charges	3,800	-756	0	3,044	0	3,044	3,044	3,044	0	0
6273	Water Charges	27,718	0	0	27,718	0	27,718	27,718	27,718	0	0
6281	Security Services	67,043	0	0	67,043	0	67,043	67,043	67,043	0	0
6282	Equipment Maintenance	1,990	0	0	1,990	0	1,990	1,990	1,990	0	0
6283	Cleaning & Extermination Services	2,680	0	0	2,680	0	2,680	2,680	2,679	1	1
6284	Other	14,700	0	0	14,700	0	14,700	14,700	14,699	1	1
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6292	Dietary	15,311	606	0	15,917	0	15,917	15,917	15,911	6	6
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	1,958	0	0	1,958	0	1,958	1,958	1,958	0	0

6302	Training (including Scholar's)	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
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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 2009**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)	Expenditure	Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		185,243	0	0	185,243	0	185,243	183,789	183,767	1,476	22
6111	Administrative	4,493	0	0	4,493	0	4,493	4,323	4,323	170	0
6112	Senior Technical	9,141	-250	0	8,891	0	8,891	8,611	8,610	281	1
6113	Other Technical & Craft Skill	34,223	554	0	34,777	0	34,777	34,777	34,776	1	1
6114	Clerical & Office Support	2,133	-24	0	2,109	0	2,109	2,054	2,054	55	0
6115	Semi-Skilled Operatives & Unskilled	10,369	250	0	10,619	0	10,619	10,619	10,619	0	0
6116	Contracted Employees	7,188	-735	0	6,453	0	6,453	6,019	6,018	435	1
6131	Other Direct Labour Costs	1,912	-843	0	1,069	0	1,069	869	869	200	0
6133	Benefits & Allowances	11,781	1,048	0	12,829	0	12,829	12,828	12,828	1	0
6134	National Insurance	5,225	0	0	5,225	0	5,225	4,914	4,914	311	0
6221	Drugs & Medical Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6222	Field Material & Supplies	8,760	0	0	8,760	0	8,760	8,760	8,760	0	0
6223	Office Materials & Supplies	7,254	0	0	7,254	0	7,254	7,254	7,254	0	0
6224	Print & Non-Print Material	1,741	0	0	1,741	0	1,741	1,741	1,740	1	1
6231	Fuel and Lubricants	4,200	300	0	4,500	0	4,500	4,500	4,499	1	1
6242	Maintenance of Buildings	21,800	0	0	21,800	0	21,800	21,800	21,800	0	0
6243	Janitorial & Cleaning Supp	4,412	0	0	4,412	0	4,412	4,412	4,412	0	0
6255	Maintenance of Other Infrastructure	8,900	0	0	8,900	0	8,900	8,900	8,900	0	0
6261	Local Travel & Subsistence	2,381	-300	0	2,081	0	2,081	2,081	2,080	1	1
6264	Vehicle Spares & Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6265	Other Transport Travel & Post	830	-200	0	630	0	630	630	630	0	0
6271	Telephone Charges	400	200	0	600	0	600	600	600	0	0
6272	Electricity Charges	500	0	0	500	0	500	500	500	0	0
6273	Water Charges	3,500	-200	0	3,300	0	3,300	3,300	3,300	0	0
6281	Security Services	17,513	0	0	17,513	0	17,513	17,512	17,512	1	0
6282	Equipment Maintenance	890	0	0	890	0	890	889	889	1	0
6283	Cleaning & Extermination Services	500	-200	0	300	0	300	300	285	15	15
6284	Other	1,500	400	0	1,900	0	1,900	1,900	1,899	1	1
6291	National & Other Events	337	0	0	337	0	337	337	337	0	0
6292	Dietary	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	150	0	0	150	0	150	150	150	0	0
6302	Training (including Scholar's)	3,810	0	0	3,810	0	3,810	3,809	3,809	1	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project 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		435,990	0	5,600	441,590	353,549	795,139	714,966	714,966	80,173	0
12002	Office & Residence of President	142,800	0	0	142,800	0	142,800	75,800	75,800	67,000	0
1200200	Office & Residence of President	142,800	0	0	142,800	0	142,800	75,800	75,800	67,000	0
12002	Info Comm Technology	0	0	0	0	353,549	353,549	353,549	353,549	0	0
1200200	Info Comm Technology	0	0	0	0	353,549	353,549	353,549	353,549	0	0
17001	Minor Works	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
1700100	Minor Works	85,000	0	0	85,000	0	85,000	85,000	85,000	0	0
24001	Land Transport	22,000	0	0	22,000	0	22,000	21,998	21,998	2	0
2400100	Land Transport	22,000	0	0	22,000	0	22,000	21,998	21,998	2	0
25001	Purchase of Equipment	14,500	0	5,600	20,100	0	20,100	20,037	20,037	63	0
2500100	Purchase of Equipment	14,500	0	5,600	20,100	0	20,100	20,037	20,037	63	0
33001	Geodetic Surveys	0	0	0	0	0	0	0	0	0	0
3300100	Geodetic Surveys	0	0	0	0	0	0	0	0	0	0
33002	National Land Registration	0	0	0	0	0	0	0	0	0	0
3300200	National Land Registration	0	0	0	0	0	0	0	0	0	0
33001	Integrity Commission-OP	900	0	0	900	0	900	900	900	0	0
3300100	Integrity Commission-OP	900	0	0	900	0	900	900	900	0	0
33003	Lands and Surveys	36,000	0	0	36,000	0	36,000	23,000	23,000	13,000	0
3300300	Lands and Surveys	36,000	0	0	36,000	0	36,000	23,000	23,000	13,000	0
34002	GO-INVEST	6,000	0	0	6,000	0	6,000	5,910	5,910	90	0
3400200	GO-INVEST	6,000	0	0	6,000	0	6,000	5,910	5,910	90	0
34003	Environmental Protection Agency	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
3400300	Environmental Protection Agency	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
34006	National Parks Commission	15,000	0	0	15,000	0	15,000	14,982	14,982	18	0
3400600	National Parks Commission	15,000	0	0	15,000	0	15,000	14,982	14,982	18	0
34007	Governmental Information Agency	4,790	0	0	4,790	0	4,790	4,790	4,790	0	0
3400700	Governmental Information Agency	4,790	0	0	4,790	0	4,790	4,790	4,790	0	0
45021	National Communication Network	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
4502100	National Communication Network	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
45023	IAST	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
4502300	IAST	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,593,985	0	1,000,000	5,593,985	0	5,593,985	2,604,151	2,604,151	2,989,834	0
17010	Minor Works	6,000	0	0	6,000	0	6,000	5,976	5,976	24	0
1701000	Minor Works	6,000	0	0	6,000	0	6,000	5,976	5,976	24	0
24040	Land Transport-OPM	7,120	0	0	7,120	0	7,120	6,053	6,053	1,067	0
2404000	Land Transport-OPM	7,120	0	0	7,120	0	7,120	6,053	6,053	1,067	0
25071	Office Furniture & Equipment -OPM	800	0	0	800	0	800	751	751	49	0
2507100	Office Furniture & Equipment -OPM	800	0	0	800	0	800	751	751	49	0
26011	Electrification Programme	4,539,065	0	1,000,000	5,539,065	0	5,539,065	2,550,371	2,550,371	2,988,694	0
2601100	Electrification Programme	4,539,065	0	1,000,000	5,539,065	0	5,539,065	2,550,371	2,550,371	2,988,694	0
26049	Lethem Power Company	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
2604900	Lethem Power Company	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,996,430	0	2,112,124	9,108,554	0	9,108,554	7,383,688	7,383,688	1,724,866	0
12022	Buildings	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
1202200	Buildings	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
12094	Millen Chall Thres Prog	1,170,000	0	208,185	1,378,185	0	1,378,185	1,288,185	1,288,185	90,000	0
1209400	Millen Chall Thres Prog	1,170,000	0	208,185	1,378,185	0	1,378,185	1,288,185	1,288,185	90,000	0
12110	Inform Comm Technology	800,000	0	0	800,000	0	800,000	0	0	800,000	0
1211000	Inform Comm Technology	800,000	0	0	800,000	0	800,000	0	0	800,000	0
14024	Roads Support Project	150,000	0	0	150,000	0	150,000	149,970	149,970	30	0
1402400	Roads Support Project	150,000	0	0	150,000	0	150,000	149,970	149,970	30	0
19004	Basic Needs Trust Fund - 5	560,000	0	18,099	578,099	0	578,099	578,099	578,099	0	0
1900400	Basic Needs Trust Fund5	560,000	0	18,099	578,099	0	578,099	578,099	578,099	0	0
24013	Land Transport Vehicle	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2401300	Land Transport Vehicle	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
25023	Equipment	12,000	0	0	12,000	0	12,000	11,990	11,990	10	0
2502300	Equipment	12,000	0	0	12,000	0	12,000	11,990	11,990	10	0
25065	Ethnic Relations Commission	4,500	0	0	4,500	0	4,500	4,490	4,490	10	0
2506500	Ethnic Relations Commission	4,500	0	0	4,500	0	4,500	4,490	4,490	10	0
26012	Statistical Bureau	19,600	0	0	19,600	0	19,600	14,788	14,788	4,812	0
2601200	Statistical Bureau	19,600	0	0	19,600	0	19,600	14,788	14,788	4,812	0
44005	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
4400500	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
44007	Poverty Programme	683,390	0	0	683,390	0	683,390	683,390	683,390	0	0
4400700	Poverty Programme	683,390	0	0	683,390	0	683,390	683,390	683,390	0	0
44013	Institutional Strengthening	48,000	0	0	48,000	0	48,000	46,899	46,899	1,101	0
4401300	Institutional Strengthening	48,000	0	0	48,000	0	48,000	46,899	46,899	1,101	0
45003	C.D.B	440,000	0	0	440,000	0	440,000	439,939	439,939	61	0
4500300	C.D.B.	440,000	0	0	440,000	0	440,000	439,939	439,939	61	0
45004	IBRD/IDA	12,840	0	0	12,840	0	12,840	12,840	12,840	0	0
4500400	IBRD/IDA	12,840	0	0	12,840	0	12,840	12,840	12,840	0	0
45006	I.A.D.B	15,500	0	0	15,500	0	15,500	5,805	5,805	9,695	0
4500600	I.A.D.B.	15,500	0	0	15,500	0	15,500	5,805	5,805	9,695	0

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project 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
45007	NGO/Private Sector/Support Programme	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
4500700	NGO/Private Sector/Support Programme	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
45008	Guyana Revenue Authority	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
4500800	Guyana Revenue Authority	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
45009	Guyana Sugar Corporation	1,815,000	0	1,885,040	3,700,040	0	3,700,040	3,351,000	3,351,000	349,040	0
4500900	Guyana Sugar Corporation	1,815,000	0	1,885,040	3,700,040	0	3,700,040	3,351,000	3,351,000	349,040	0
45011	Youth Initiative Programme	30,000	0	0	30,000	0	30,000	29,010	29,010	990	0
4501100	Youth Initiative Programme	30,000	0	0	30,000	0	30,000	29,010	29,010	990	0
45013	Linden Economic Advancement Programme	554,800	0	800	555,600	0	555,600	245,499	245,499	310,101	0
4501300	Linden Eco Advance Programme	554,800	0	800	555,600	0	555,600	245,499	245,499	310,101	0
45024	Technical Assistance	0	0	0	0	0	0	0	0	0	0
4502400	Technical Assistance	0	0	0	0	0	0	0	0	0	0
45024	Technical Assistance	167,000	0	0	167,000	0	167,000	7,984	7,984	159,016	0
4502400	Tech Assistance	167,000	0	0	167,000	0	167,000	7,984	7,984	159,016	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		38,800	0	4,034	42,834	5,535	48,369	33,321	33,321	15,048	0
12005	Buildings	20,000	0	0	20,000	0	20,000	6,102	6,102	13,898	0
1200500	Buildings	20,000	0	0	20,000	0	20,000	6,102	6,102	13,898	0
24003	Land Transport	11,000	0	0	11,000	5,535	16,535	16,535	16,535	0	0
2400300	Land Transport	11,000	0	0	11,000	5,535	16,535	16,535	16,535	0	0
25011	Office Equipment & Furniture	7,800	0	4,034	11,834	0	11,834	10,684	10,684	1,150	0
2501100	Office Equipment & Furniture	7,800	0	4,034	11,834	0	11,834	10,684	10,684	1,150	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		69,000	0	0	69,000	0	69,000	40,204	40,204	28,796	0
25005	Parliament Office	9,000	0	0	9,000	0	9,000	8,953	8,953	47	0
AUDIT OFFICE											
1200400	Buildings	6,000	0	0	6,000	0	6,000	5,634	5,634	366	0
2500300	Office Equipment and Furniture	3,000	0	0	3,000	0	3,000	2,673	2,673	327	0
4401000	Institutional Strengthening	51,000	0	0	51,000	0	51,000	22,944	22,944	28,056	0

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,000	0	0	2,000	0	2,000	1,998	1,998	2	0
25004	Public Service Commission	2,000	0	0	2,000	0	2,000	1,998	1,998	2	0
2500400	Public Service Commission	2,000	0	0	2,000	0	2,000	1,998	1,998	2	0

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,000	0	0	3,000	0	3,000	2,997	2,997	3	0
25008	Teaching Service Commission	3,000	0	0	3,000	0	3,000	2,997	2,997	3	0
2500800	Teaching Service Comm.	3,000	0	0	3,000	0	3,000	2,997	2,997	3	0

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

**AGENCY 11 - ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		20,000	0	7,606	27,606	0	27,606	21,197	21,197	6,409	0
25010	Guyana Elections Commission	20,000	0	7,606	27,606	0	27,606	21,197	21,197	6,409	0
2501000	Guyana Elections Commission	20,000	0	7,606	27,606	0	27,606	21,197	21,197	6,409	0

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project 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		1,384,400	0	96,955	1,481,355	0	1,481,355	1,286,457	1,286,457	194,898	0
19006	Infrastructure Development	218,000	0	0	218,000	0	218,000	181,484	181,484	36,516	0
1900600	Infrastructure Development	218,000	0	0	218,000	0	218,000	181,484	181,484	36,516	0
19007	Project Development & Assistance	280,000	0	0	280,000	0	280,000	279,734	279,734	266	0
1900700	Project Development & Assistance	280,000	0	0	280,000	0	280,000	279,734	279,734	266	0
19021	Communication Enhancement Service Program	227,000	0	0	227,000	0	227,000	124,772	124,772	102,228	0
1902101	CESP-Administration	30,730	0	0	30,730	0	30,730	22,825	22,825	7,905	0
1902102	CESP Civil Works	139,479	0	0	139,479	0	139,479	84,920	84,920	54,559	0
1902103	CESP Consultancy & Training	42,791	-3,027	0	39,764	0	39,764	0	0	39,764	0
1902104	CESP Design & Supervision	14,000	3,027	0	17,027	0	17,027	17,027	17,027	0	0
26013	Power Generation	6,400	0	0	6,400	0	6,400	5,724	5,724	676	0
2601300	Power Generation	6,400	0	0	6,400	0	6,400	5,724	5,724	676	0
35001	Office Furniture & Equipment	1,500	0	0	1,500	0	1,500	1,484	1,484	16	0
3500100	Office Furniture & Equipment	1,500	0	0	1,500	0	1,500	1,484	1,484	16	0
36001	Solid Waste Disposal Programme	651,500	0	96,955	748,455	0	748,455	693,259	693,259	55,196	0
3600100	Solid Waste Disposal Programme	651,500	0	96,955	748,455	0	748,455	693,259	693,259	55,196	0

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

**AGENCY 14 - PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,880	0	0	7,880	0	7,880	7,327	7,327	553	0
12073	Buildings	6,800	0	0	6,800	0	6,800	6,258	6,258	542	0
1207300	Buildings	6,800	0	0	6,800	0	6,800	6,258	6,258	542	0
25062	Office Furniture & Equipment	1,080	0	0	1,080	0	1,080	1,069	1,069	11	0
2506200	Office Furniture & Equipment	1,080	0	0	1,080	0	1,080	1,069	1,069	11	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,000	0	0	3,000	0	3,000	1,499	1,499	1,501	0
12093	Building -Min of Foreign Trade	1,500	0	0	1,500	0	1,500	0	0	1,500	0
1209300	Building -Min of Foreign Trade	1,500	0	0	1,500	0	1,500	0	0	1,500	0
25063	Office Equipment & Furniture	1,500	0	0	1,500	0	1,500	1,499	1,499	1	0
2506300	Office Equipment & Furniture	1,500	0	0	1,500	0	1,500	1,499	1,499	1	0

MR. J. ISAACS
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		250,553	0	79,876	330,429	0	330,429	255,893	255,893	74,536	0
12096	Buildings - Amerindian Affairs	106,853	0	0	106,853	0	106,853	32,485	32,485	74,368	0
1209600	Buildings - Amerindian Affairs	106,853	0	0	106,853	0	106,853	32,485	32,485	74,368	0
14001	Amerindian Development Fund	110,000	0	79,276	189,276	0	189,276	189,214	189,214	62	0
1400100	Amerindian Development Fund	110,000	0	79,276	189,276	0	189,276	189,214	189,214	62	0
24030	Water Transport - Amerindian Affairs	10,000	0	0	10,000	0	10,000	9,930	9,930	70	0
2403000	Water Transport Amerindian Affairs	10,000	0	0	10,000	0	10,000	9,930	9,930	70	0
24031	Land Transport	20,700	0	0	20,700	0	20,700	20,671	20,671	29	0
2403100	Land Transport	20,700	0	0	20,700	0	20,700	20,671	20,671	29	0
25064	Office Furniture & Equipment	3,000	0	600	3,600	0	3,600	3,593	3,593	7	0
2506400	Office Furniture & Equipment	3,000	0	600	3,600	0	3,600	3,593	3,593	7	0

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,407,585	0	125,000	6,532,585	0	6,532,585	2,975,975	2,975,975	3,556,610	0
12011	Aquaculture Development	2,300	0	0	2,300	0	2,300	2,289	2,289	11	0
1201100	Aquaculture Development	2,300	0	0	2,300	0	2,300	2,289	2,289	11	0
12097	Agriculture Exp Drivers Programme	645,000	0	0	645,000	0	645,000	212,483	212,483	432,517	0
1209700	Agriculture Exp Drivers Programme	645,000	0	0	645,000	0	645,000	212,483	212,483	432,517	0
13006	Civil Works	147,200	0	0	147,200	0	147,200	147,200	147,200	0	0
1300600	Civil Works	147,200	0	0	147,200	0	147,200	147,200	147,200	0	0
13012	Agriculture Support Service Project	1,000,000	0	0	1,000,000	0	1,000,000	661,206	661,206	338,794	0
1301200	Agriculture Support Service Project	1,000,000	0	0	1,000,000	0	1,000,000	661,206	661,206	338,794	0
13016	National Drainage - Irrigation	985,000	0	0	985,000	0	985,000	984,521	984,521	479	0
1301600	National Drainage - Irrigation	985,000	0	0	985,000	0	985,000	984,521	984,521	479	0
13017	Drainage & Irrigation-Agri	2,800,000	0	0	2,800,000	0	2,800,000	498,400	498,400	2,301,600	0
1301700	Drainage & Irrigation-Agri	2,800,000	0	0	2,800,000	0	2,800,000	498,400	498,400	2,301,600	0
17003	National Agricultural Research Institution	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1700300	National Agricultural Research Institution	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
17004	Guyana School of Agriculture	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1700400	Guyana School of Agriculture	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
17005	National Dairy Development Programme	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1700500	National Dairy Development Programme	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
17007	Extension Services	30,000	0	0	30,000	0	30,000	23,099	23,099	6,901	0
1700700	Extension Services	30,000	0	0	30,000	0	30,000	23,099	23,099	6,901	0
17009	Agriculture Development	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
1700900	Agriculture Development	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
21001	Hydrometeorology	70,000	0	125,000	195,000	0	195,000	194,998	194,998	2	0
2100100	Hydrometeorology	70,000	0	125,000	195,000	0	195,000	194,998	194,998	2	0
21003	National Cli Change Unit	2,085	0	0	2,085	0	2,085	2,054	2,054	31	0
2100300	National Cli Change Unit	2,085	0	0	2,085	0	2,085	2,054	2,054	31	0
21004	Conser Adaptation Project	301,500	0	0	301,500	0	301,500	113,413	113,413	188,087	0
2100400	Conser Adaptation Project	301,500	0	0	301,500	0	301,500	113,413	113,413	188,087	0
25013	Project Evaluation & Equipment	4,000	0	0	4,000	0	4,000	3,994	3,994	6	0
2501300	Project Evaluation & Equipment	4,000	0	0	4,000	0	4,000	3,994	3,994	6	0
26048	Bio Energy Opportunities	60,000	0	0	60,000	0	60,000	3,136	3,136	56,864	0
2604800	Bio Energy Opportunities	60,000	0	0	60,000	0	60,000	3,136	3,136	56,864	0
28014	Rural Enterp & Agri Dev	257,000	0	0	257,000	0	257,000	45,682	45,682	211,318	0
2801400	Rural Enterp & Agri Dev	257,000	0	0	257,000	0	257,000	45,682	45,682	211,318	0
33008	New Guyana Marketing Corporation	20,000	0	0	20,000	0	20,000	0	0	20,000	0
3300800	New Guyana Marketing Corporation	20,000	0	0	20,000	0	20,000	0	0	20,000	0
47001	General Administration	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
4700100	General Administration	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,050,500	0	0	1,050,500	0	1,050,500	280,194	280,194	770,306	0
12023	Buildings	16,000	0	0	16,000	0	16,000	15,355	15,355	645	0
1202300	Buildings	16,000	0	0	16,000	0	16,000	15,355	15,355	645	0
12083	Guyana International Conference Centre	16,000	0	0	16,000	0	16,000	9,472	9,472	6,528	0
1208300	Guyana International Conference Centre	16,000	0	0	16,000	0	16,000	9,472	9,472	6,528	0
25024	Office Equipment	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2502400	Office Equipment	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
41001	Tourism Development	6,000	0	0	6,000	0	6,000	5,430	5,430	570	0
4100100	Tourism Development	6,000	0	0	6,000	0	6,000	5,430	5,430	570	0
45015	Industrial Development	500,000	0	0	500,000	0	500,000	42,640	42,640	457,360	0
4501500	Industrial Development	500,000	0	0	500,000	0	500,000	42,640	42,640	457,360	0
45025	Competitiveness Program	501,500	0	0	501,500	0	501,500	196,498	196,498	305,002	0
4502500	Competitiveness Program	501,500	0	0	501,500	0	501,500	196,498	196,498	305,002	0
47003	Bureau of Standards	6,000	0	0	6,000	0	6,000	5,800	5,800	200	0
4700300	Bureau of Standards	6,000	0	0	6,000	0	6,000	5,800	5,800	200	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 31 – MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		8,636,121	0	2,404,948	11,041,069	207,500	11,248,569	10,187,319	10,187,319	1,061,250	0
11001 Demerara Harbour Bridge		749,250	0	0	749,250	0	749,250	747,820	747,820	1,430	0
1100100 Demerara Harbour Bridge		749,250	0	0	749,250	0	749,250	747,820	747,820	1,430	0
12018 Government Buildings		15,000	0	15,445	30,445	0	30,445	27,947	27,947	2,498	0
1201800 Government Buildings		15,000	0	15,445	30,445	0	30,445	27,947	27,947	2,498	0
12019 Infrastructural Development		37,555	0	0	37,555	0	37,555	37,246	37,246	309	0
1201900 Infrastructural Development		37,555	0	0	37,555	0	37,555	37,246	37,246	309	0
12069 Bridges		880,000	0	0	880,000	0	880,000	691,939	691,939	188,061	0
1206901 Berbice River Crossing		850,000	0	0	850,000	0	850,000	691,939	691,939	158,061	0
1206902 Civil Works		0	0	0	0	0	0	0	0	0	0
1206904 Design & Supervision		30,000	0	0	30,000	0	30,000	0	0	30,000	0
12072 Administration and Management		345,000	0	0	345,000	0	345,000	334,009	334,009	10,991	0
1207200 Administration & Management		345,000	0	0	345,000	0	345,000	334,009	334,009	10,991	0
12078 West Demerara/Four Lane Road		190,000	0	0	190,000	0	190,000	0	0	190,000	0
1207801 Civil Works		180,000	0	0	180,000	0	180,000	0	0	180,000	0
1207802 Design and Supervision		10,000	0	0	10,000	0	10,000	0	0	10,000	0
12079 NA/ Moleson Creek Road		1,784,200	0	300,000	2,084,200	184,500	2,268,700	2,116,813	2,116,813	151,887	0
1207900 NA/Moleson Creek Road		1,784,200	0	300,000	2,084,200	184,500	2,268,700	2,116,813	2,116,813	151,887	0
12082 Bridges Rehabilitation 11		890,000	0	0	890,000	23,000	913,000	688,353	688,353	224,647	0
1208200 Bridges Rehabilitation 11		890,000	0	0	890,000	23,000	913,000	688,353	688,353	224,647	0
14003 Dredging Equipment		131,000	0	0	131,000	0	131,000	130,990	130,990	10	0
1400300 Dredging-Equipment		131,000	0	0	131,000	0	131,000	130,990	130,990	10	0
14015 Bartica/ Issano/ Mahdia Roads		15,000	0	0	15,000	0	15,000	14,565	14,565	435	0
1401500 Bartica/Issano/ Mahdia Roads		15,000	0	0	15,000	0	15,000	14,565	14,565	435	0
14016 Black Bush Polder Roads		8,000	0	0	8,000	0	8,000	7,996	7,996	4	0
1401600 Black Bush Polder Road		8,000	0	0	8,000	0	8,000	7,996	7,996	4	0
14017 Bridges		90,000	0	0	90,000	0	90,000	75,010	75,010	14,990	0
1401700 Bridges		90,000	0	0	90,000	0	90,000	75,010	75,010	14,990	0
14018 Miscellaneous Roads		670,000	0	1,435,000	2,105,000	0	2,105,000	2,105,000	2,105,000	0	0
1401800 Miscellaneous Roads		670,000	0	1,435,000	2,105,000	0	2,105,000	2,105,000	2,105,000	0	0

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project 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
14019	Urban Roads/Drainage	190,000	0	0	190,000	0	190,000	173,229	173,229	16,771	0
1401900	Urban Roads/Drainage	190,000	0	0	190,000	0	190,000	173,229	173,229	16,771	0
14023	G/Town - Lethem Road	125,000	0	0	125,000	0	125,000	6,251	6,251	118,749	0
1402300	G/Town - Lethem Road	125,000	0	0	125,000	0	125,000	6,251	6,251	118,749	0
15004	Sea Defence	1,964,616	0	507,539	2,472,155	0	2,472,155	2,472,155	2,472,155	0	0
1500402	Emergency Works	1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	0	0
1500404	West Coast Berbice	14,616	0	0	14,616	0	14,616	14,616	14,616	0	0
1500405	Sea Defences-Works	750,000	0	507,539	1,257,539	0	1,257,539	1,257,539	1,257,539	0	0
16002	Hinterland/ Coastal Airstrip	150,000	0	0	150,000	0	150,000	75,369	75,369	74,631	0
1600200	Hinterland/Coastal Airstrip	150,000	0	0	150,000	0	150,000	75,369	75,369	74,631	0
16003	Equipment - Civil Aviation	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1600300	Equipment - Civil Aviation	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
16004	Stellings	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
1600400	Stellings	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
16007	CJIA Corporation	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1600700	CJIA Corporation	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
16008	Ogle Aerodrome	0	0	146,964	146,964	0	146,964	146,964	146,964	0	0
1600800	Ogle Aerodrome	0	0	146,964	146,964	0	146,964	146,964	146,964	0	0
25021	Office Equipment	1,500	0	0	1,500	0	1,500	1,495	1,495	5	0
2502100	Office Equipment	1,500	0	0	1,500	0	1,500	1,495	1,495	5	0
26010	Navigational Aids	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2601000	Navigational Aids	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
27001	Recondition/ Construction of Ships	125,000	0	0	125,000	0	125,000	120,000	120,000	5,000	0
2700100	Recondition/ Construction of Ships	125,000	0	0	125,000	0	125,000	120,000	120,000	5,000	0
27002	Recondition of Ferry Vessels	115,000	0	0	115,000	0	115,000	111,952	111,952	3,048	0
2700200	Recondition of Ferry Vessel	115,000	0	0	115,000	0	115,000	111,952	111,952	3,048	0
27003	Ferry Services - Guyana/Suriname Ferry	31,000	0	0	31,000	0	31,000	28,216	28,216	2,784	0
2700300	Ferry Services - Guyana/Suriname Ferry	31,000	0	0	31,000	0	31,000	28,216	28,216	2,784	0
27004	Acquist of Ferry Vessels	55,000	0	0	55,000	0	55,000	0	0	55,000	0
2700400	Acquis of Ferry Vessels	55,000	0	0	55,000	0	55,000	0	0	55,000	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,324,235	0	839,405	3,163,640	0	3,163,640	2,544,799	2,543,687	619,953	1,112
12059	Nursery, Primary & Secondary Schools	325,000	0	0	325,000	0	325,000	325,000	325,000	0	0
1205900	Nursery, Primary & Secondary Schools	325,000	0	0	325,000	0	325,000	325,000	325,000	0	0
12060	President's College	5,600	0	10,000	15,600	0	15,600	12,127	12,127	3,473	0
1206000	President's College	5,600	0	10,000	15,600	0	15,600	12,127	12,127	3,473	0
12061	Craft Production & Design	1,000	0	0	1,000	0	1,000	636	636	364	0
1206100	Craft Production & Design	1,000	0	0	1,000	0	1,000	636	636	364	0
12062	Building - National Library	3,250	0	0	3,250	0	3,250	2,955	2,955	295	0
1206200	Building - National Library	3,250	0	0	3,250	0	3,250	2,955	2,955	295	0
12065	Teachers' Training Complex	15,000	0	0	15,000	0	15,000	14,238	14,238	762	0
1206500	Teachers' Training Complex	15,000	0	0	15,000	0	15,000	14,238	14,238	762	0
12066	University of Guyana - Turkeyen	20,000	0	0	20,000	0	20,000	18,045	18,045	1,955	0
1206600	University of Guyana - Turkeyen	20,000	0	0	20,000	0	20,000	18,045	18,045	1,955	0
12067	University of Guyana - Berbice	24,000	0	0	24,000	0	24,000	23,804	23,804	196	0
1206700	University of Guyana - Berbice	24,000	0	0	24,000	0	24,000	23,804	23,804	196	0
12075	Basic Edu. Access & Management Support Prog	497,735	0	606,505	1,104,240	0	1,104,240	1,100,445	1,100,445	3,795	0
1207501	Admin. & Expenses	26,000	993	1,373	28,366	0	28,366	26,025	26,025	2,341	0
1207502	Civil Works	208,235	-65,952	270,083	412,365	0	412,365	411,000	411,000	1,365	0
1207503	Monitoring & Evaluation	11,000	0	8,892	19,892	0	19,892	19,892	19,892	0	0
1207504	Org. & Human Resource Capacity	20,500	-7,792	37,166	49,875	0	49,875	49,812	49,812	63	0
1207505	School Performance	232,000	72,751	288,991	593,742	0	593,742	593,716	593,716	26	0
12080	Adult Education Association	2,600	0	0	2,600	0	2,600	2,366	2,366	234	0
1208000	Adult Education Association	2,600	0	0	2,600	0	2,600	2,366	2,366	234	0
12098	Guy Bas Educ Training (11)	160,000	0	0	160,000	0	160,000	74,038	74,038	85,962	0
1209800	Guy Bas Educ Training (11)	160,000	0	0	160,000	0	160,000	74,038	74,038	85,962	0
24033	Land Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2403300	Land Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
26030	New Amsterdam Technical Institution	13,000	0	0	13,000	0	13,000	9,167	9,167	3,833	0
2603000	N/A Technical Institution	13,000	0	0	13,000	0	13,000	9,167	9,167	3,833	0
26031	Other Equipment	5,900	0	0	5,900	0	5,900	5,759	5,759	141	0
2603100	Other Equipment	5,900	0	0	5,900	0	5,900	5,759	5,759	141	0

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project 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
26032	G.T.I	40,000	0	0	40,000	0	40,000	31,459	31,459	8,541	0
2603200	G.T.I	40,000	0	0	40,000	0	40,000	31,549	31,459	8,541	90
26033	G.I.T.C	3,750	0	0	3,750	0	3,750	3,630	3,630	120	0
2603300	G.I.T.C.	3,750	0	0	3,750	0	3,750	3,630	3,630	120	0
26034	Carnegie School of Home Economics	2,900	0	0	2,900	0	2,900	330	330	2,570	0
2603400	Carnegie School of Home Economics	2,900	0	0	2,900	0	2,900	330	330	2,570	0
26035	School Furniture & Equipment	30,000	0	10,000	40,000	0	40,000	39,523	38,438	1,562	1,085
2603500	School Furniture & Equipment	30,000	0	10,000	40,000	0	40,000	39,523	38,438	1,562	1,085
26036	Resource Development Centre	6,000	0	0	6,000	0	6,000	4,391	4,391	1,609	0
2603600	Resource Development Centre	6,000	0	0	6,000	0	6,000	4,391	4,391	1,609	0
26043	Technical Vocation	550,000	0	0	550,000	0	550,000	51,067	51,040	498,960	27
2604301	Training & Equip-Educ	100,000	0	0	100,000	0	100,000	49,977	49,950	50,050	27
2604302	Civil Works-Education	450,000	0	0	450,000	0	450,000	1,090	1,090	448,910	0
45019	Linden Technical Institute	10,000	0	0	10,000	0	10,000	4,419	4,419	5,581	0
4501900	Linden Tech Institute	10,000	0	0	10,000	0	10,000	4,419	4,419	5,581	0
45022	EFA/FTI	600,000	0	212,900	812,900	0	812,900	812,900	812,900	0	0
4502200	EFA/FTI	600,000	0	212,900	812,900	0	812,900	812,900	812,900	0	0

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		333,745	0	0	333,745	0	333,745	205,618	205,618	128,127	0
12056	Building - Cultural Centre	7,000	0	0	7,000	0	7,000	6,904	6,904	96	0
1205600	Building- Cultural Centre	7,000	0	0	7,000	0	7,000	6,904	6,904	96	0
12057	Building - Central Ministry	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1205700	Building- Central Ministry	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
18001	Youth	22,500	0	0	22,500	0	22,500	22,468	22,468	32	0
1800100	Youth	22,500	0	0	22,500	0	22,500	22,468	22,468	32	0
24026	National School of Dance	1,545	0	0	1,545	0	1,545	1,536	1,536	9	0
2402600	National School of Dance	1,545	0	0	1,545	0	1,545	1,536	1,536	9	0
25058	Museum Development	6,000	0	0	6,000	0	6,000	5,997	5,997	3	0
2505800	Museum Development	6,000	0	0	6,000	0	6,000	5,997	5,997	3	0
25066	Equipment	1,200	0	0	1,200	0	1,200	1,198	1,198	2	0
2506600	Equipment	1,200	0	0	1,200	0	1,200	1,198	1,198	2	0
44009	Burrowes School of Arts	2,500	0	0	2,500	0	2,500	2,461	2,461	39	0
4400900	Burrowes School of Art	2,500	0	0	2,500	0	2,500	2,461	2,461	39	0
45016	National Trust	10,000	0	0	10,000	0	10,000	9,995	9,995	5	0
4501600	National Trust	10,000	0	0	10,000	0	10,000	9,995	9,995	5	0
45017	National Archives	3,000	0	0	3,000	0	3,000	2,984	2,984	16	0
4501700	National Archives	3,000	0	0	3,000	0	3,000	2,984	2,984	16	0
45018	National Sports Commission	270,000	0	0	270,000	0	270,000	142,075	142,075	127,925	0
4501800	National Sports Commission	270,000	0	0	270,000	0	270,000	142,075	142,075	127,925	0

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,854,635	0	6,245,934	12,100,569	0	12,100,569	11,268,367	11,192,335	908,234	76,032
12084	Buildings	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
1208400	Buildings	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
13018	Drainage & Irrig Supp Prj-Hous	800,000	0	0	800,000	0	800,000	517,000	517,000	283,000	0
1301800	Drain & Irrig Supp Prj	800,000	0	0	800,000	0	800,000	517,000	517,000	283,000	0
14025	Comm Roads Imp Proj	200,000	0	36,131	236,131	0	236,131	116,131	116,131	120,000	0
1402500	Comm Roads Improv Proj	200,000	0	36,131	236,131	0	236,131	116,131	116,131	120,000	0
19009	Infrastructure Development & Buildings	430,000	0	4,000,000	4,430,000	0	4,430,000	4,430,000	4,430,000	0	0
1900900	Infrastructure Development & Buildings	430,000	0	4,000,000	4,430,000	0	4,430,000	4,430,000	4,430,000	0	0
19010	Development of Housing Areas	800,000	0	0	800,000	0	800,000	654,536	654,536	145,464	0
1901000	Development of Housing Areas	800,000	0	0	800,000	0	800,000	654,536	654,536	145,464	0
24012	Land Transport	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2401200	Land Transport	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
25070	Equipment	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
2507000	Equipment	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
28007	Water Supply Tech Assistance	2,236,000	0	0	2,236,000	0	2,236,000	1,893,120	1,893,120	342,880	0
2800702	Billing System IT	15,000	0	0	15,000	0	15,000	11,122	11,122	3,878	0
2800705	Institutional Strengthening	35,000	-12,000	0	23,000	0	23,000	0	0	23,000	0
2800706	Major Water Systems	1,625,000	382,000	0	2,007,000	0	2,007,000	1,758,244	1,758,244	248,756	0
2800708	Minor Water Systems	170,000	0	0	170,000	0	170,000	116,033	116,033	53,967	0
2800709	Consultancy	120,000	-120,000	0	0	0	0	0	0	0	0
2800710	Metering System	171,000	-150,000	0	21,000	0	21,000	7,721	7,721	13,279	0
2800711	Hinterland-Housing	100,000	-100,000	0	0	0	0	7,721	7,721	-7,721	0
28008	Rural Water Supply (Hinterland)	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2800800	Rural Water Supply (Hinterland)	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
28009	Coastal Water Supply	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
2800900	Coastal Water Supply	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
28010	Linmine	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2801000	Linmine	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
28011	Georgetown Rem. & Sew Proj Phase 2	711,435		93,303	804,738	0	804,738	787,871	787,851	16,887	20
2801101	Administration & Engineering	72,700	80,006	0	152,706	0	152,706	152,706	152,706	0	0
2801102	Civil Works	638,735	-80,006	93,303	652,032	0	652,032	635,165	635,145	16,887	20
28015	LI Settle Prog 11	100,000		116,500	216,500	0	216,500	292,509	216,498	2	76,011
2801500	LI Settle Prog 11	100,000	0	116,500	216,500	0	216,500	292,509	216,498	2	76,011
28015501	Hous Sch & Squat Are	0	0	0	130,287	0	130,287	130,287	130,287	0	0
2801503	Strengthening of CH&PA	0	0	0	10,204	0	10,204	10,204	10,202	2	2
28016	Housing Prog-Revolut Fund	0	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
2801600	Housi Prog-Revolut Fund	0	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

**AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C		E		G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		60,600	0	0	60,600	0	60,600	59,000	58,696	1,904	304
24044	Land & Water Trans-GPHC	5,600	0	0	5,600	0	5,600	4,000	4,000	1,600	0
2404400	Land & Watr Tran-GPHC	5,600	0	0	5,600	0	5,600	4,000	4,000	1,600	0
45002	Georgetown Public Hospital Corporation	55,000	0	0	55,000	0	55,000	55,000	54,696	304	304
4500203	Equipment - Medical	55,000	0	0	55,000	0	55,000	55,000	54,696	304	304

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY 47- MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,644,065	0	221,628	2,865,693	0	2,865,693	2,447,268	2,447,268	418,425	0
12017	Ministry of Health Build	90,000	0	0	90,000	0	90,000	78,471	78,471	11,529	0
1201700	Min of Health- Buildings	90,000	0	0	90,000	0	90,000	78,471	78,471	11,529	0
12077	Doctors Quarters	12,000	0	0	12,000	0	12,000	11,188	11,188	812	0
	Doctors Quarters	12,000	0	0	12,000	0	12,000	11,188	11,188	812	0
24045	Land and Water Transport-Heal	8,000	0	0	8,000	0	8,000	7,482	7,482	518	0
2404500	Land & Water Tran-Heal	8,000	0	0	8,000	0	8,000	7,482	7,482	518	0
25018	Office Furniture & Equipment	14,000	0	0	14,000	0	14,000	13,987	13,987	13	0
2501800	Office Furniture & Equipment	14,000	0	0	14,000	0	14,000	13,987	13,987	13	0
25019	Equipment- Medical	43,000	0	0	43,000	0	43,000	42,960	42,960	40	0
2501900	Equipment - Medical	43,000	0	0	43,000	0	43,000	42,960	42,960	40	0
25020	Equipment	9,000	0	0	9,000	0	9,000	8,949	8,949	51	0
2502000	Equipment	9,000	0	0	9,000	0	9,000	8,949	8,949	51	0
44002	HIS/AIDS	612,000	0	164,800	776,800	0	776,800	776,800	776,800	0	0
4400200	HIS/AIDS	612,000	0	164,800	776,800	0	776,800	776,800	776,800	0	0
44003	Nutrition Programme	190,000	0	56,828	246,828	0	246,828	235,318	235,318	11,510	0
4400300	Nutrition Programme	190,000	0	56,828	246,828	0	246,828	235,318	235,318	11,510	0
44012	Health Sector Programme	1,666,065	0	0	1,666,065	0	1,666,065	1,272,113	1,272,113	393,952	0
	Health Sector Programme	1,666,065	0	0	1,666,065	0	1,666,065	1,272,113	1,272,113	393,952	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		656,800	0	0	656,800	0	656,800	467,312	467,312	189,488	0
12068	Buildings	634,000	0	0	634,000	0	634,000	452,449	452,449	181,551	0
1206800	Buildings	634,000		0	634,000	0	634,000	452,449	452,449	181,551	0
24028	Land Transport	6,000	0	0	6,000	0	6,000	5,730	5,730	270	0
2402800	Land Transport	6,000		0	6,000	0	6,000	5,730	5,730	270	0
25060	Office Equipment	5,000	0	0	5,000	0	5,000	4,988	4,988	12	0
2506000	Office Equipment	5,000		0	5,000	0	5,000	4,988	4,988	12	0
25061	Equipment	3,800	0	0	3,800	0	3,800	3,795	3,795	5	0
2506100	Equipment	3,800		0	3,800	0	3,800	3,795	3,795	5	0
44019	Institut Strengthening	8,000	0	0	8,000	0	8,000	350	350	7,650	0
4401900	Institut Strengthening	8,000		0	8,000	0	8,000	350	350	7,650	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,644,169	0	0	1,644,169	0	1,644,169	1,557,873	1,557,873	86,296	0
12006	Buildings - Prisons	90,000	0	0	90,000	0	90,000	89,844	89,844	156	0
1200600	Buildings - Prisons	90,000	0	0	90,000	0	90,000	89,844	89,844	156	0
12007	Police Stations & Buildings	145,000	0	0	145,000	0	145,000	145,000	145,000	0	0
1200700	Police Station & Build	145,000	0	0	145,000	0	145,000	145,000	145,000	0	0
12008	Fire Ambulance & Stations	22,000	0	0	22,000	0	22,000	21,511	21,511	489	0
1200800	Fire Ambulances & Stations	22,000	0	0	22,000	0	22,000	21,511	21,511	489	0
12009	Buildings - Home Affairs	6,869	0	0	6,869	0	6,869	6,825	6,825	44	0
1200900	Buildings - Home Affairs	6,869	0	0	6,869	0	6,869	6,825	6,825	44	0
12085	Citizen Security	613,000	0	0	613,000	0	613,000	527,749	527,749	85,251	0
1208500	Citizen Security	613,000	0	0	613,000	0	613,000	527,749	527,749	85,251	0
17002	General Registrar's Office	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
1700200	General Registrar Office	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
24004	Land & Water Transport - Police	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
2400400	Land & Water Transport -Police	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
24005	Land Transport - Home Affairs	2,800	0	0	2,800	0	2,800	2,700	2,700	100	0
2400500	Land Transport - Home Affairs	2,800	0	0	2,800	0	2,800	2,700	2,700	100	0
24006	Land & Water Transport - Fire	318,800	0	0	318,800	0	318,800	318,799	318,799	1	0
2400600	Land & Water Transport - Fire	318,800	0	0	318,800	0	318,800	318,799	318,799	1	0
24007	Land & Water Transport - Prisons	13,400	0	0	13,400	0	13,400	13,258	13,258	142	0
2400700	Land & Water Transport - Prisons	13,400	0	0	13,400	0	13,400	13,258	13,258	142	0
25012	Equipment & Furniture - Police	25,000	0	0	25,000	0	25,000	24,940	24,940	60	0
2501200	Equipment & Furniture - Police	25,000	0	0	25,000	0	25,000	24,940	24,940	60	0
26001	Equipment - Police	202,000	0	0	202,000	0	202,000	201,959	201,959	41	0
2600100	Equipment - Police	202,000	0	0	202,000	0	202,000	201,959	201,959	41	0
26002	Comm. Equipment - Fire	14,000	0	0	14,000	0	14,000	13,999	13,999	1	0
2600200	Comm. Equipment - Fire	14,000	0	0	14,000	0	14,000	13,999	13,999	1	0
26003	Tools & Equipment - Fire	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
2600300	Tools & Equipment - Fire	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
26004	Other Equipment - Prisons	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2600400	Other Equipment - Prisons	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
26005	Agriculture - Equipment - Prisons	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2600500	Agriculture - Equipment - Prisons	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
26006	Equipment (Home Affairs)	2,000	0	0	2,000	0	2,000	1,993	1,993	7	0
2600600	Equipment (Home Affairs)	2,000	0	0	2,000	0	2,000	1,993	1,993	7	0
26007	Office Equipment & Furniture - Fire	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
2600700	Office Equipment & Furniture - Fire	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
26008	Office Equipment & Furniture - Home Affairs	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project 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
2600800	Office Equipment & Furniture - MOHA	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
26009	Police Complaints Authority	1,200	0	0	1,200	0	1,200	1,198	1,198	2	0
2600900	Police Complaints Authority	1,200	0	0	1,200	0	1,200	1,198	1,198	2	0
26042	Community Policing Group	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
260420	Community Policing Group	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
26050	Tools & Equip-Prisons	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0
2605000	Tools & Equip-Prisons	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project 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		541,816	0	0	541,816	0	541,816	268,549	268,549	273,267	0
12013	Buildings	4,716	0	0	4,716	0	4,716	1,591	1,591	3,125	0
1201300	Buildings	4,716	0	0	4,716	0	4,716	1,591	1,591	3,125	0
12014	Supreme/ Magistrate Court	0	0	0	0	0	0	0	0	0	0
1201400	Supreme/ Magistrate Court	0	0	0	0	0	0	0	0	0	0
12015	Buildings	4,000	0	0	4,000	0	4,000	2,097	2,097	1,903	0
1201500	Buildings	4,000	0	0	4,000	0	4,000	2,097	2,097	1,903	0
15003	Strengthening of the Registry	0	0	0	0	0	0	0	0	0	0
1500300	Strength of Registry	0	0	0	0	0	0	0	0	0	0
15003	Strengthening of the Registry	6,000	0	0	6,000	0	6,000	4,109	4,109	1,891	0
1500300	Strengthening of the Registry	6,000	0	0	6,000	0	6,000	4,109	4,109	1,891	0
15011	Justice Improvement Programme	514,500	0	0	514,500	0	514,500	248,328	248,328	266,172	0
1501100	Justice Improvement Programme	514,500	0	0	514,500	0	514,500	248,328	248,328	266,172	0
24011	Land and Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2401100	Land and Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25015	Equipment	3,500	0	0	3,500	0	3,500	3,427	3,427	73	0
2501500	Equipment	3,500	0	0	3,500	0	3,500	3,427	3,427	73	0
25016	Furniture & Equipment	1,500	0	0	1,500	0	1,500	1,407	1,407	93	0
2501600	Furniture and Equipment	1,500	0	0	1,500	0	1,500	1,407	1,407	93	0
25017	Equipment	3,600	0	0	3,600	0	3,600	3,590	3,590	10	0
2501700	Equipment	3,600	0	0	3,600	0	3,600	3,590	3,590	10	0

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		562,000	0	22,000	584,000	0	584,000	540,977	540,977	43,023	0
12001	Guyana Defence Force	100,000	0	0	100,000	0	100,000	85,286	85,286	14,714	0
1200100	Guyana Defence Force	100,000	0	0	100,000	0	100,000	85,286	85,286	14,714	0
12003	Marine Development - GDF	60,000	0	0	60,000	0	60,000	44,566	44,566	15,434	0
1200300	Marine Development - GDF	60,000	0	0	60,000	0	60,000	44,566	44,566	15,434	0
28001	Pure Water Supply - GDF	23,000	0	0	23,000	0	23,000	19,021	19,021	3,979	0
2800100	Pure Water Supply - GDF	23,000	0	0	23,000	0	23,000	19,021	19,021	3,979	0
28002	Agricultural Development-GDF	7,000	0	0	7,000	0	7,000	5,815	5,815	1,185	0
2800200	Agricultural Development - G.D.F	7,000	0	0	7,000	0	7,000	5,815	5,815	1,185	0
34005	Infrastructure - GDF	28,000	0	22,000	50,000	0	50,000	42,343	42,343	7,657	0
3400500	Infrastructure - GDF	28,000	0	22,000	50,000	0	50,000	42,343	42,343	7,657	0
51002	Equipment - GDF	80,000	0	0	80,000	0	80,000	79,987	79,987	13	0
5100200	Equipment - GDF	80,000	0	0	80,000	0	80,000	79,987	79,987	13	0
51003	Nat Flag Ship-Essequibo	264,000	0	0	264,000	0	264,000	263,959	263,959	41	0
5100300	Nat Flag Ship-Essequib	264,000	0	0	264,000	0	264,000	263,959	263,959	41	0

COMMANDER J. FLORES
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project 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		116,000	0	0	116,000	0	116,000	56,688	56,688	59,312	0
12014	Supreme/ Magistrate Court	105,000	0	0	105,000	0	105,000	48,405	48,405	56,595	0
1201400	Supreme/ Magistrate Court	105,000	0	0	105,000	0	105,000	48,405	48,405	56,595	0
25014	Furniture and Equipment	11,000	0	0	11,000	0	11,000	8,283	8,283	2,717	0
2501400	Furniture and Equipment	11,000	0	0	11,000	0	11,000	8,283	8,283	2,717	0

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,500	0	0	5,500	0	5,500	5,499	5,499	1	0
25007	Director of Public Prosecution	5,500	0	0	5,500	0	5,500	5,499	5,499	1	0
2500700	Director of Public Prosecution	5,500	0	0	5,500	0	5,500	5,499	5,499	1	0

MRS. S. ALI- HACK
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,500	0	0	3,500	0	3,500	0	0	3,500	0
25009	Public Service Appellate Tribunal	3,500	0	0	3,500	0	3,500	0	0	3,500	0
2500900	Pub Service Appellate Tribunal	3,500	0	0	3,500	0	3,500	0	0	3,500	0

MS. T. KING
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		153,958	0	0	153,958	0	153,958	153,929	153,929	29	0
11002	Bridges	9,000	0	0	9,000	0	9,000	8,997	8,997	3	0
1100200	Bridges	9,000	0	0	9,000	0	9,000	8,997	8,997	3	0
12024	Buildings - Health	27,500	0	0	27,500	0	27,500	27,497	27,497	3	0
1202400	Buildings - Health	27,500	0	0	27,500	0	27,500	27,497	27,497	3	0
12026	Buildings - Education	46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
1202600	Buildings - Education	46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
12086	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
1208600	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
14004	Roads	32,758	0	0	32,758	0	32,758	32,757	32,757	1	0
1400400	Roads	32,758	0	0	32,758	0	32,758	32,757	32,757	1	0
19011	Agricultural Development	6,000	0	0	6,000	0	6,000	5,996	5,996	4	0
1901100	Agricultural Development	6,000	0	0	6,000	0	6,000	5,996	5,996	4	0
24015	Land and Water Transport	8,500	0	0	8,500	0	8,500	8,493	8,493	7	0
2401500	Land & Water Transport	8,500	0	0	8,500	0	8,500	8,493	8,493	7	0
25025	Furniture & Equipment - Administration	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2502500	Furniture & Equip - Administration	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
25026	Furniture & Equipment - Education	5,000	0	0	5,000	0	5,000	4,990	4,990	10	0
2502600	Furniture & Equipment - Education	5,000	0	0	5,000	0	5,000	4,990	4,990	10	0
25027	Furniture - Staff Quarters	600	0	0	600	0	600	599	599	1	0
2502700	Furniture - Staff Quarters	600	0	0	600	0	600	599	599	1	0
25028	Furniture & Equipment - Health	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
2502800	Furniture & Equipment - Health	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
26014	Power Supply	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2601400	Power Supply	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

**AGENCY 72 – REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		268,375	0	0	268,375	0	268,375	268,168	268,168	207	0
11003	Bridges	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
1100300	Bridges	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
12027	Buildings- Health	26,000	0	0	26,000	0	26,000	25,999	25,999	1	0
1202700	Buildings - Health	26,000	0	0	26,000	0	26,000	25,999	25,999	1	0
12028	Buildings - Education	17,000	0	0	17,000	0	17,000	16,971	16,971	29	0
1202800	Buildings - Education	17,000	0	0	17,000	0	17,000	16,971	16,971	29	0
12029	Buildings-Administration	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
1202900	Buildings - Administration	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
13007	Miscellaneous Drainage & Irrigation Work	106,875	0	0	106,875	0	106,875	106,827	106,827	48	0
1300700	Miscellaneous Drainage & Irrigation Works	106,875	0	0	106,875	0	106,875	106,827	106,827	48	0
14005	Roads	44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
1400500	Roads	44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
19012	Land Development	20,000	0	0	20,000	0	20,000	19,997	19,997	3	0
1901200	Land Development	20,000	0	0	20,000	0	20,000	19,997	19,997	3	0
24016	Land & Water Transport	5,900	0	0	5,900	0	5,900	5,815	5,815	85	0
2401600	Land & Water Transport	5,900	0	0	5,900	0	5,900	5,815	5,815	85	0
25029	Furniture & Equipment - Education	8,000	0	0	8,000	0	8,000	7,998	7,998	2	0
2502900	Furniture & Equipment - Education	8,000	0	0	8,000	0	8,000	7,998	7,998	2	0
25030	Furniture & Equipment - Administration	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
2503000	Furniture & Equipment - Administration	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
26016	Furniture & Equipment - Health	5,000	0	0	5,000	0	5,000	4,995	4,995	5	0
2601600	Furniture & Equipment - Health	5,000	0	0	5,000	0	5,000	4,995	4,995	5	0
44008	Other Equipment	13,000	0	0	13,000	0	13,000	12,966	12,966	34	0
4400800	Other Equipment	13,000	0	0	13,000	0	13,000	12,966	12,966	34	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		217,670	0	0	217,670	0	217,670	215,232	215,232	2,438	0
1004	Bridges	16,000	0	0	16,000	0	16,000	15,899	15,899	101	0
1100400	Bridges	16,000	0	0	16,000	0	16,000	15,899	15,899	101	0
12030	Buildings - Education	34,550	0	0	34,550	0	34,550	32,609	32,609	1,941	0
1203000	Buildings - Education	34,550	0	0	34,550	0	34,550	32,609	32,609	1,941	0
12031	Buildings-Health	22,000	0	0	22,000	0	22,000	21,894	21,894	106	0
1203100	Buildings - Health	22,000	0	0	22,000	0	22,000	21,894	21,894	106	0
12087	Buildings - Administration	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
1208700	Buildings - Administration	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
13008	Agricultural Development - Drainage & Irr	39,420	0	0	39,420	0	39,420	39,417	39,417	3	0
1300800	Agricultural Dev - D&I	39,420	0	0	39,420	0	39,420	39,417	39,417	3	0
14006	Roads	41,000	0	0	41,000	0	41,000	40,996	40,996	4	0
1400600	Roads	41,000	0	0	41,000	0	41,000	40,996	40,996	4	0
19013	Land Development	20,000	0	0	20,000	0	20,000	19,840	19,840	160	0
1901300	Land Development	20,000	0	0	20,000	0	20,000	19,840	19,840	160	0
24017	Land and Water Transport	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
2401700	Land & Water Transport	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
25031	Equipment - Health	15,000	0	0	15,000	0	15,000	14,992	14,992	8	0
2503100	Equipment - Health	15,000	0	0	15,000	0	15,000	14,992	14,992	8	0
25032	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	1,912	1,912	88	0
2503200	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	1,912	1,912	88	0
25033	Furniture & Equipment - Education	7,700	0	0	7,700	0	7,700	7,676	7,676	24	0
2503300	Furniture & Equipment - Education	7,700	0	0	7,700	0	7,700	7,676	7,676	24	0

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		150,600	0	0	150,600	0	150,600	148,606	148,606	1,994	0
11005	Bridges	20,000	0	0	20,000	0	20,000	19,990	19,990	10	0
1100500	Bridges	20,000	0	0	20,000	0	20,000	19,990	19,990	10	0
12033	Buildings - Education	32,000	0	0	32,000	0	32,000	31,976	31,976	24	0
1203300	Buildings - Education	32,000	0	0	32,000	0	32,000	31,976	31,976	24	0
12035	Buildings- Health	20,000	0	0	20,000	0	20,000	18,807	18,807	1,193	0
1203500	Buildings - Health	20,000	0	0	20,000	0	20,000	18,807	18,807	1,193	0
12088	Buildings - Administration	6,100	0	0	6,100	0	6,100	6,062	6,062	38	0
1208800	Buildings - Administration	6,100	0	0	6,100	0	6,100	6,062	6,062	38	0
14007	Roads	28,000	0	0	28,000	0	28,000	27,771	27,771	229	0
1400700	Roads	28,000	0	0	28,000	0	28,000	27,771	27,771	229	0
17012	Agricultural Development	25,000	0	0	25,000	0	25,000	24,520	24,520	480	0
1701200	Agricultural Development	25,000	0	0	25,000	0	25,000	24,520	24,520	480	0
25034	Furniture & Equipment - Education	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
2503400	Furniture & Equipment - Education	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
25035	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0
2503500	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0
25037	Furniture & Equipment - Health	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2503700	Furniture & Equip - Health	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
25068	Furniture and Equipment - Administration	4,000	0	0	4,000	0	4,000	3,994	3,994	6	0
2506800	Furniture & Equipment - Administration	4,000	0	0	4,000	0	4,000	3,994	3,994	6	0
25069	Equipment - Health	3,000	0	0	3,000	0	3,000	2,987	2,987	13	0
2506900	Equipment-Health	3,000	0	0	3,000	0	3,000	2,987	2,987	13	0

MR. S. ALI
HEAD OF BUDGET AGENCY

**AGENCY 75 – REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		207,332	0	0	207,332	0	207,332	207,124	207,124	208	0
11006	Bridges	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
1100600	Bridges	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
12036	Buildings - Education	27,300	0	0	27,300	0	27,300	27,300	27,300	0	0
1203600	Buildings - Education	27,300	0	0	27,300	0	27,300	27,300	27,300	0	0
12037	Buildings- Health	30,500	0	0	30,500	0	30,500	30,492	30,492	8	0
1203700	Buildings - Health	30,500	0	0	30,500	0	30,500	30,492	30,492	8	0
13009	Drainage and Irrigation	48,682	0	0	48,682	0	48,682	48,682	48,682	0	0
1300900	Drainage & Irrigation	48,682	0	0	48,682	0	48,682	48,682	48,682	0	0
14008	Roads	41,500	0	0	41,500	0	41,500	41,302	41,302	198	0
1400800	Roads	41,500	0	0	41,500	0	41,500	41,302	41,302	198	0
14009	Mahaicony/De Hoop Roads	0	0	0	0	0	0	0	0	0	0
1400900	Mahaicony/De Hoop Roads	0	0	0	0	0	0	0	0	0	0
17013	Land Development	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
1701300	Land Development	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
24019	Land and Water Transport	9,050	0	0	9,050	0	9,050	9,050	9,050	0	0
2401900	Land & Water Transport	9,050	0	0	9,050	0	9,050	9,050	9,050	0	0
25038	Furniture - Education	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
2503800	Furniture - Education	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
25039	Office Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,998	1,998	2	0
2503900	Office Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,998	1,998	2	0
25040	Furniture & Equipment- Health	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2504000	Furniture & Equipment - Health	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. F. FRANCE
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/ CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		280,731	0	0	280,731	0	280,731	276,757	276,757	3,974	0
11007	Bridges	24,000	0	0	24,000	0	24,000	23,639	23,639	361	0
1100700	Bridges	24,000	0	0	24,000	0	24,000	23,639	23,639	361	0
12039	Buildings - Education	34,000	0	0	34,000	0	34,000	33,349	33,349	651	0
1203900	Buildings - Education	34,000	0	0	34,000	0	34,000	33,349	33,349	651	0
12040	Buildings - Health	10,500	0	0	10,500	0	10,500	9,742	9,742	758	0
1204000	Buildings - Health	10,500	0	0	10,500	0	10,500	9,742	9,742	758	0
12081	Buildings - Administration	7,500	0	0	7,500	0	7,500	6,680	6,680	820	0
1208100	Buildings - Administration	7,500	0	0	7,500	0	7,500	6,680	6,680	820	0
13010	Drainage & Irrigation	95,931	0	0	95,931	0	95,931	95,915	95,915	16	0
1301000	Drainage & Irrigation	95,931	0	0	95,931	0	95,931	95,915	95,915	16	0
14010	Roads	51,000	0	0	51,000	0	51,000	50,797	50,797	203	0
1401000	Roads	51,000	0	0	51,000	0	51,000	50,797	50,797	203	0
19014	Land Development	14,400	0	0	14,400	0	14,400	13,864	13,864	536	0
1901400	Land Development	14,400	0	0	14,400	0	14,400	13,864	13,864	536	0
24020	Land Transport	16,500	0	0	16,500	0	16,500	15,900	15,900	600	0
2402000	Land Transport	16,500	0	0	16,500	0	16,500	15,900	15,900	600	0
25041	Furniture & Equipment - Education	7,000	0	0	7,000	0	7,000	6,979	6,979	21	0
2504100	Furniture & Equipment - Education	7,000	0	0	7,000	0	7,000	6,979	6,979	21	0
25042	Furniture & Equipment - Admin	1,900	0	0	1,900	0	1,900	1,895	1,895	5	0
2504200	Furniture & Equipment - Administration	1,900	0	0	1,900	0	1,900	1,895	1,895	5	0
25043	Furniture & Equipment - Health	18,000	0	0	18,000	0	18,000	17,997	17,997	3	0
2504300	Furniture & Equipment - Health	18,000	0	0	18,000	0	18,000	17,997	17,997	3	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		104,069	0	0	104,069	0	104,069	104,037	104,037	32	0
12041	Buildings - Education	22,500	0	0	22,500	0	22,500	22,489	22,489	11	0
1204100	Buildings - Education	22,500	0	0	22,500	0	22,500	22,489	22,489	11	0
12042	Buildings - Health	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
1204200	Buildings - Health	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
12043	Buildings - Administration	4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
1204300	Buildings - Administration	4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
14011	Roads	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0
1401100	Roads	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0
14021	Bridges	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
1402100	Bridges	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
15009	Sea & River Defense	8,419	0	0	8,419	0	8,419	8,418	8,418	1	0
1500900	Sea and River Defence	8,419	0	0	8,419	0	8,419	8,418	8,418	1	0
24021	Land and Water Transport	6,650	0	0	6,650	0	6,650	6,648	6,648	2	0
2402100	Land & Water Transport	6,650	0	0	6,650	0	6,650	6,648	6,648	2	0
25044	Furniture & Equipment - Education	7,000	0	0	7,000	0	7,000	6,994	6,994	6	0
2504400	Furniture & Equip - Education	7,000	0	0	7,000	0	7,000	6,994	6,994	6	0
26018	Furniture & Equipment- Health	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2601800	Furniture & Equipment - Health	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
26019	Furniture & Equipment - Administration	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
2601900	Furniture & Equipment - Administration	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
26020	Power Extension	5,000	0	0	5,000	0	5,000	4,998	4,998	2	0
2602000	Power Extension	5,000	0	0	5,000	0	5,000	4,998	4,998	2	0
28006	Water Supply	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2800600	Water Supply	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
28013	Other Equipment	2,600	0	0	2,600	0	2,600	2,595	2,595	5	0
2801300	Other Equipment	2,600	0	0	2,600	0	2,600	2,595	2,595	5	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 – REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		108,280	0	5,600	113,880	0	113,880	113,849	113,849	31	0
11008	Bridges	16,000	0	0	16,000	0	16,000	15,998	15,998	2	0
1100800	Bridges	16,000	0	0	16,000	0	16,000	15,998	15,998	2	0
12044	Buildings - Education	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1204400	Buildings - Education	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
12046	Buildings - Health	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
1204600	Buildings - Health	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
12090	Buildings - Administration	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
1209000	Buildings - Administration	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
12091	Furniture & Equipment - Staff Quarters	1,500	0	0	1,500	0	1,500	1,494	1,494	6	0
1209100	Furniture & Equipment - Staff Quarters	1,500	0	0	1,500	0	1,500	1,494	1,494	6	0
14012	Roads	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
1401200	Roads	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
24022	Land and Water Transport	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2402200	Land & Water Transport	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
25045	Furniture & Equipment-Education	7,518	0	5,600	13,118	0	13,118	13,104	13,104	14	0
2504500	Furniture & Equipment - Education	7,518	0	5,600	13,118	0	13,118	13,104	13,104	14	0
25047	Furniture & Equipment - Administration	1,762	0	0	1,762	0	1,762	1,762	1,762	0	0
2504700	Furniture & Equipment - Administration	1,762	0	0	1,762	0	1,762	1,762	1,762	0	0
25048	Furniture & Equipment - Health	7,000	0	0	7,000	0	7,000	6,992	6,992	8	0
2504800	Furniture & Equipment - Health	7,000	0	0	7,000	0	7,000	6,992	6,992	8	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		204,528	0	0	204,528	0	204,528	200,211	200,210	4,318	1
11009	Bridges	19,500	0	0	19,500	0	19,500	19,187	19,186	314	1
1100900	Bridges	19,500	0	0	19,500	0	19,500	19,187	19,186	314	1
12047	Buildings - Education	51,000	0	0	51,000	0	51,000	47,323	47,323	3,677	0
1204700	Buildings - Education	51,000	0	0	51,000	0	51,000	47,323	47,323	3,677	0
12048	Buildings- Health	8,700	0	0	8,700	0	8,700	8,700	8,700	0	0
1204800	Buildings - Health	8,700	0	0	8,700	0	8,700	8,700	8,700	0	0
12049	Buildings - Administration	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
1204900	Buildings - Administration	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
12050	Buildings - Agriculture	0	0	0	0	0	0	0	0	0	0
1205000	Buildings - Agriculture	0	0	0	0	0	0	0	0	0	0
14013	Roads	40,756	0	0	40,756	0	40,756	40,756	40,756	0	0
1401300	Roads	40,756	0	0	40,756	0	40,756	40,756	40,756	0	0
17014	Agricultural Development	9,800	0	0	9,800	0	9,800	9,799	9,799	1	0
1701400	Agricultural Development	9,800	0	0	9,800	0	9,800	9,799	9,799	1	0
19023	Infrast Dev-Reg # 9	12,800	0	0	12,800	0	12,800	12,763	12,763	37	0
1902300	Infrast Dev-Reg # 9	12,800	0	0	12,800	0	12,800	12,763	12,763	37	0
24023	Land Transport	18,000	0	0	18,000	0	18,000	17,984	17,984	16	0
2402300	Land Transport	18,000	0	0	18,000	0	18,000	17,984	17,984	16	0
24024	Water Transport	2,172	0	0	2,172	0	2,172	2,170	2,170	2	0
2402400	Water Transport	2,172	0	0	2,172	0	2,172	2,170	2,170	2	0
25049	Furniture-Staff Quarters	500	0	0	500	0	500	500	500	0	0
2504900	Furniture-Staff Quarters	500	0	0	500	0	500	500	500	0	0
25051	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
2505100	Furniture & Equip - Administration	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
25052	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	5,989	5,989	11	0
2505200	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	5,989	5,989	11	0
25053	Furniture_Equipment - Health	11,200	0	0	11,200	0	11,200	10,968	10,968	232	0
2505300	Furniture & Equipment - Health	11,200	0	0	11,200	0	11,200	10,968	10,968	232	0
26022	Power Extension	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
2602200	Power Extension	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
28004	Water Supply	9,000	0	0	9,000	0	9,000	8,974	8,974	26	0
2800400	Water Supply	9,000	0	0	9,000	0	9,000	8,974	8,974	26	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		160,713	0	0	160,713	0	160,713	160,665	160,665	48	0
11010	Bridges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
1101000	Bridges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
12052	Buildings - Education	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
1205200	Buildings - Education	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
12053	Buildings- Health	12,500	0	0	12,500	0	12,500	12,487	12,487	13	0
1205300	Buildings - Health	12,500	0	0	12,500	0	12,500	12,487	12,487	13	0
13011	Drainage and Irrigation	0	0	0	0	0	0	0	0	0	0
1301100	Drainage & Irrigation	0	0	0	0	0	0	0	0	0	0
14014	Roads	35,738	0	0	35,738	0	35,738	35,738	35,738	0	0
1401400	Roads	35,738	0	0	35,738	0	35,738	35,738	35,738	0	0
19017	Infrastructure Development	15,275	0	0	15,275	0	15,275	15,266	15,266	9	0
1901700	Infrastructure Development	15,275	0	0	15,275	0	15,275	15,266	15,266	9	0
19022	Agriculture Development	25,500	0	0	25,500	0	25,500	25,480	25,480	20	0
1902200	Agriculture Development	25,500	0	0	25,500	0	25,500	25,480	25,480	20	0
24035	Land & Water Transport Health	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2403500	Land & Water Transport - Health	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
24043	Land & Water Transport Education	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2404300	Land & Water Transport Education	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
25054	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2505400	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
25055	Equipment - Administration	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
2505500	Equipment - Administration	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
25056	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,994	9,994	6	0
2505600	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,994	9,994	6	0
26025	Power Supply	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2602500	Power Supply	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AUDIT OFFICE OF GUYANA
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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						
	5325	Auditor General - Audit Fees	6,000	7,881	7,881	1,881	9,684
			<hr/> 6,000	<hr/> 7,881	<hr/> 7,881	<hr/> 1,881	<hr/> 9,684

MS. D. ELLIS
HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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	1,600	1,823	1,823	223	1,246
			<hr/> 1,600	<hr/> 1,823	<hr/> 1,823	<hr/> 223	<hr/> 1,246

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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					
	5326	Supreme Court - Fees, Fines and Seizures	185,000	160,783	160,783	-24,217	180,950
	5327	Supreme Court - State Costs Recovered	5,000	7,464	7,464	2,464	4,998
			<hr/> 190,000	168,247	168,247	-21,753	185,948 <hr/>

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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	125	125	-125	196
			<hr/> 250	<hr/> 125	<hr/> 125	<hr/> -125	<hr/> 196

MR. C. CROAL
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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	1,195	2,006	2,006	811	777
			<hr/> 1,195	<hr/> 2,006	<hr/> 2,006	<hr/> 811	<hr/> 777

MR. C. CROAL
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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	12,000	19,298	19,298	7,298	14,089
	5214	Powers of Attorney	2,900	1,156	1,156	-1,744	1,324
	5216	Deed Poll	825	638	638	-187	773
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	280,000	326,023	326,023	46,023	362,423
530		Fees and Fines					
	5330	Deeds Registry - Affidavit Fees	15	87	87	72	378
	5331	Deeds Registry - Land Registration	0	52	52	52	44,919
	5332	Deeds Registry - Other	195,000	209,633	209,633	14,633	198,769
			490,740	556,887	556,887	66,147	622,675

MR. C. CROAL
HEAD OF BUDGET AGENCY

**MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

2009

2008

Reporting Object Group	Line Item	Description	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	3,000	321,393	321,393	318,393	263,567
	5334	Foreign Affairs - Citizen Registration	0	0	0	0	0
	5335	Foreign Affairs - Registration of Births	400	0	0	-400	0
	5336	Foreign Affairs - Other	300	78	78	-222	0
	5337	Foreign Affairs - Affidavit Fees	1,900	0	0	-1,900	0
			<u>5,600</u>	<u>321,471</u>	<u>321,471</u>	<u>315,871</u>	<u>263,567</u>

MS. E. HARPER
HEAD OF BUDGET AGENCY

**MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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	1,985	1,297	1,297	-688	1,453
530	Fee and Fines						
	5338	Home Affairs - Police	300,000	254,695	254,695	-45,305	222,465
	5339	Home Affairs - Prisons	0	0	0	0	0
	5340	Home Affairs - Fire Protection	400	414	414	14	338
	5341	Home Affairs - Citizen Registration Fees	150	114	114	-36	131
	5342	Home Affairs - Registration of Births	8,500	6,109	6,109	-2,391	8,340
	5343	Home Affairs - Registration of Premises	40	9	9	-31	9
560	Miscellaneous						
	5614	Prisons	700	712	712	12	703
			311,775	263,350	263,350	-48,425	233,439

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 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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 Traini	10	0	0	-10	0
			<hr/> 10	<hr/> 0	<hr/> 0	<hr/> -10	<hr/> 0

MR. A. KING
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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	16,100	16,683	16,683	583	11,523
	5312	Agriculture - Other Agriculture	30	138	138	108	19
			<hr/> 16,130	<hr/> 16,821	<hr/> 16,821	<hr/> 691	<hr/> 11,542

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

2009

2008

Reporting Object Group	Line Item	Description	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	2,500	3,282	3,282	782	1,949
	5319	Health - National Blood and Transfusion Service	4,500	4,221	4,221	-279	4,060
	5320	Health - Hospital and Dispensaries	450	0	0	-450	348
	5321	Health - Laboratories	450	0	0	-450	267
	5322	Health - Other	6,000	5,487	5,487	-513	5,673
	5323	Health - Mahaica Farm	30	81	81	51	0
			<hr/> 13,930	<hr/> 13,071	<hr/> 13,071	<hr/> -859	<hr/> 12,297

MR. H. ALI
HEAD OF BUDGET AGENCY

**MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	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	700	7,131	7,131	6,431	4,651
	5317	Education - (Other)	1,150	777	777	-373	1,184
			<u>1,850</u>	<u>7,908</u>	<u>7,908</u>	<u>6,058</u>	<u>5,835</u>

MR. P. KANDHI
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CURRENT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

2009

2008

Reporting Object Group	Line Item	Description	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	1,800	1,898	1,898	98	1,779
	5217	Revenue Stamps	335,521	296,415	296,415	-39,106	11,338
	5219	Miscellaneous Bonds	100	224	224	124	113
525		Other Tax Revenue					
		Agriculture Industry					
	5262	Rice Levy (a)	0	0	0	0	463,774
		Duties					
	5272	Auction Duty	20	70	70	50	12
541		Interest					
	5419	Other Loans and Advances	2,550	2,980	2,980	430	2,624
	5413	Loans to Public Corporations	0	0	0	0	14,298
545		Rents and Royalties					
	5461	Fees	150	0	0	-150	0
	5463	Royalties	0	41,954	41,954	41,954	0
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	155,000	150,000	150,000	-5,000	125,000
	5562	Dividends from Equity Holdings	250,000	1,236,500	1,236,500	986,500	256,250
	5564	Bank Of Guyana Profits	1,550,000	2,301,362	2,301,362	751,362	1,089,503
560		Miscellaneous					
	5616	Sundries	222,392	625,608	625,608	403,216	594,767
	5617	Pensions Contributions of Seconded Officers	0	351	351	351	342
	5619	Pensions Contributors of Legislators	13,000	13,736	13,736	736	13,739
	5621	Lottery Receipts	20,000	0	0	-20,000	0
			2,550,533	4,671,098	4,671,098	2,120,565	2,573,539

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 2009

Reporting Object Group	Line Item	Description	2009			2008	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	
500		Customs and Trade Taxes					
	5011	Import Duties	6,790,200	6,804,450	6,804,450	14,250	6,612,137
	5021	Export Duties	9,600	8,175	8,175	-1,425	8,633
	5031	Stamp Duties	13,723	12,772	12,772	-951	12,552
		Consumption Taxes on Imported Good					
	5041	Oil	0	0	0	0	0
	5042	Non-oil	0	13,501	13,501	13,501	0
		Consumption Taxes on Domestic Goods					
	5051	Alcoholic Beverages	0	0	0	0	0
	5059	Other Domestic Goods	0	0	0	0	0
		Consumption Taxes on Services					
	5061	Overseas Telephone Bills	0	0	0	0	0
	5063	Betting Shops	0	0	0	0	0
		Other Custom and Trade Taxes					
	5071	Environmental Tax	662,356	673,988	673,988	11,632	606,111
	5079	Miscellaneous and Other Taxes	98,922	45,910	45,910	-53,012	90,658
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	105,507	82,880	82,880	-22,627	97,000
	5082	Departmental Fines	41,312	27,040	27,040	-14,272	37,785
	5083	Warehouse Rent and Charges	21,602	17,938	17,938	-3,664	19,759
	5084	Liquor Licence	15,585	6,407	6,407	-9,178	12,403
			7,758,807	7,693,061	7,693,061	-65,746	7,497,038

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

2009

2008

Reporting Object Group	Line Item Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
		\$'000	\$'000	\$'000	\$'000	\$'000
510	Internal Revenue					
	Personal Income Tax					
	5111 Pay As you Earn	13,865,800	13,088,749	13,088,749	-777,051	12,545,795
	5112 Income Tax on Self-Employed	2,068,000	2,056,824	2,056,824	-11,176	1,652,740
	5113 Premium	98,560	117,802	117,802	19,242	90,155
	5115 Professional Fees	6,887	7,250	7,250	363	6,300
	5116 National Development Surtax	0	1	1	1	45
	5119 Other Personal Income Tax	0	223,757	223,757	223,757	128,176
	Companies Income Tax					
	5122 Income Tax on Private Sector Companies	0	0	0	0	303
	5123 Corporation Tax on Public Sector Companies	758,934	595,548	595,548	-163,386	604,032
	5124 Corporation Tax on Private Sector Companies	14,045,710	14,385,413	14,385,413	339,703	13,555,199
	Other Income Tax					
	5131 Withholding Tax	3,012,201	2,851,529	2,851,529	-160,672	2,755,335
	5132 Capital Gains Tax	238,596	218,026	218,026	-20,570	218,251
	Tax on Property					
	5141 Property Tax on Public Sector Companies	199,000	0	0	-199,000	0
	5142 Property Tax on Private Sector Companies	1,287,000	1,293,277	1,293,277	6,277	1,253,786
	5143 Estate Duty	30,181	26,565	26,565	-3,616	27,605
	Taxes on International Travel					
	5151 Travel Voucher Tax	621,800	746,477	746,477	124,677	628,741
	5152 Travel Tax	510,000	508,646	508,646	-1,354	514,784
	Other Domestic Taxes					
	5161 Entertainment Tax	0	0	0	0	0
	5162 Purchase Taxes	0	0	0	0	7,457
	5163 Hotel Accommodation Tax	0	0	0	0	0
	5165 Motor Veh. and Road Traffic Ordinance	229,888	220,391	220,391	-9,497	218,876
	Licences					
	5171 Licences - Motor Vehicles	367,917	360,745	360,745	-7,172	348,647
	5172 Licences - Other Vehicles	213	161	161	-52	197
	5173 Licences - Trading	11,590	10,125	10,125	-1,465	11,194
	5174 Licences - Miscellaneous	9,698	51,351	51,351	41,653	41,554
		37,361,975	36,762,637	36,762,637	-599,338	34,609,172

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - VALUE ADDED TAX
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009			2008	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
590	VAT						
	5911	Import Goods	13,150,700	14,589,053	14,589,053	1,438,353	15,276,283
	5912	Import Services	0	78,182	78,182	78,182	144,462
	5921	Domestic Supply	11,278,255	8,520,161	8,520,161	-2,758,094	9,002,273
	5922	Domestic Services	0	8	8	8	0
594	Excise Tax						
	5951	Imports - Motor vehicle	5,229,200	7,261,523	7,261,523	2,032,323	5,900,191
	5952	Imports - Petroleum Products	8,009,500	10,350,293	10,350,293	2,340,793	3,869,826
	5953	Imports - Tobacco	904,900	1,080,785	1,080,785	175,885	860,629
	5954	Imports - Alcoholic Bev	583,800	645,624	645,624	61,824	543,918
	5961	Domestic Supp - Alcohol Beverage	2,085,600	2,025,776	2,025,776	-59,824	1,653,604
597	Miscellaneous						
	5981	Interest - VAT	10100	21,861	21,861	11,761	8,775
	5982	Penalties - VAT	14500	12,139	12,139	(2,361)	14,601
	5992	Penalties - Excise	0	0	0	0	10
			41,266,555	44,585,405	44,585,405	3,318,850	37,274,572

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**MINISTRY OF WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009		2008		
Reporting Object Group	Line Item	Description	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	85,000	106,400	106,400	21,400	85,363
	5315	Works - Electrical Inspectors	1,440	1,176	1,176	-264	1,426
545		Rents and Royalties					
	5467	Works	4,500	5,870	5,870	1,370	3,372
560		Miscellaneous Receipts					
	5611	Aerodrome Charges	180,000	128,985	128,985	-51,015	168,520
	5612	Timehri - Sale of Electricity	3,800	78	78	-3,722	3,821
	5613	Timehri - Miscellaneous Revenues	29,700	35,074	35,074	5,374	33,438
	5618	Sale of Empty Drums	10	0	0	-10	0
			304,450	277,583	277,583	-26,867	295,940

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009**

			2009		2008		
Reporting Object Group	Line Item	Description	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	2,800	5,610	5,610	2,810	3,637
	5465	Rental of Government Lands	0	0	0	0	0
	5464	Rental of State Lands	900	0	0	-900	0
			<u>3,700</u>	<u>5,610</u>	<u>5,610</u>	<u>1,910</u>	<u>3,637</u>

MR. E. MC GARRELL
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2009

Reporting Object Group	Line Item	Description	2009			2008	
			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	4,061	4,061	4,061	106,160
570	Miscellaneous Capital Revenue						
	5711	HPIC Relief	256,971	256,971	256,971	0	513,941
	5713	Other	0	0	0	0	488,084
	5714	MDRI Relief	1,386,903	1,380,138	1,380,138	-6,765	1,824,123
575	External Grants						
	5761	CARDI/CIDA	160,000	74,038	74,038	-85,962	120,000
	5763	CDB	400,000	418,099	418,099	18,099	237,815
	5764	EU	2,150,000	2,473,939	2,473,939	323,939	2,276,512
	5766	IDB	345,000	109,271	109,271	-235,729	110,461
	5767	DFID	611,000	134,876	134,876	-476,124	178,187
	5768	Japan	800,000	733,101	733,101	-66,899	448,000
	5772	IDA/World Bank	2,325,000	2,716,256	2,716,256	391,256	1,634,701
	5775	China	50,000	0	0	-50,000	0
	5776	Venezuela	200,000	40,465	40,465	-159,535	0
	5777	IFAD	125,000	22,841	22,841	-102,159	0
	5782	EU	Note 1.6 8,164,100	7,369,840	0	-794,260	0
	5783	Japan	0	99,519	99,519	99,519	0
	5784	USAID/PL-480	750,000	958,185	958,185	208,185	400,000
580	External Loans						
	5811	CDB	1,455,000	333,119	333,119	-1,121,881	1,504,734
	5812	China	3,280,000	473,000	473,000	-2,807,000	272,000
	5813	IDA	0	0	0	0	0
	5814	IDB	10,307,500	9,528,874	9,528,874	-778,626	7,940,718
	5815	IFAD	125,000	22,841	22,841	-102,159	0
	5817	Italy	0	0	0	0	0
	5818	India	1,600,000	0	0	-1,600,000	5,943,000
	5819	Other Project Loan	2,484,065	1,131,617	1,131,617	-1,352,448	0
585	Balance of Payment Support						
	5851	IDB	3,485,000	3,438,471	0	-46,529	0
	5852	IDA	0	0	0	0	0
			40,460,539	31,719,522	20,911,211	-8,741,017	23,998,436

MR. N. REKHA
HEAD OF BUDGET AGENCY