



AUDIT OFFICE OF GUYANA

*Promoting Good Governance, Transparency
And Improved Public Accountability*

REPORT OF THE AUDITOR GENERAL



ON
THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS
OF THE MINISTRIES/DEPARTMENTS/REGIONS

FOR

THE FISCAL YEAR ENDED
31 DECEMBER 2010

30 September 2011

Hon. Ralph Ramkarran, S.C.
Speaker of the National Assembly
Parliament Office
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 2010

In accordance with Article 223(2) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2010.

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
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF THE MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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 2010, as set out in pages 2/1 to 2/229. 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 2010. 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 2010:

- 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.)

30 September 2011

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 technologies are incorporated.
2. In 2010, 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 Value for Money Unit established in June 2008 has since completed two Value For Money (VFM) audits, namely, "An Assessment of the Living Conditions of the Residents of the Palms Geriatric Institution" and "A Review of the Old Age Pension Programme in Guyana". Both of these reports were laid in the National Assembly. The Unit was also finalizing its third VFM audit, "A Review on the Operations of the National Board and National Procurement and Tender Administration", whilst a fourth, "An Assessment of the Management and Control of Drugs and Medical Supplies at the Ministry of Health", was in its execution stage. These audits are expected to be completed by December 2011. In addition, two officers from the Unit attended training courses in Performance/VFM Auditing. This continuous focus on training and execution of VFM audits strongly emphasises our commitment in ensuring the provision of reports, which will facilitate improvements in the operations of our clients.
4. The Forensic Audit Unit established in 2008 continued to be an integral part of the Office. This Unit had over the reporting period completed eight investigations and reported on same, while a number of investigations, which were at various stages, were continuing. Apart from the ten officers who were undertaking online courses in Fraud Investigations and Forensic Accounting, which will ultimately lead to these officers becoming Certified Fraud Examiners, twelve officers received training in Information Technology Fraud, Risk and Controls, while seven officers received training in auditing for Wrongdoing, Fraud & Corruption & Preliminary Forensic Auditing.
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 had been finalized, while the modification to International Organisation of Supreme Audit Institutions Development Initiative/Caribbean Organisation of Supreme Audit Institutions (IDI/CAROSAI) generic handbook on Quality Assurance was completed and adopted by the Office. The Unit also had its first review by

IDI/CAROSAI, which was a success, with the Unit being in compliance with international practices.

6. In keeping with its Strategic Plan for the next three years, the Audit Office had commenced its move towards “Risk Based Auditing”. This was considered to be a better and more focused 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, with 123 Officers being trained in risk-based auditing. During the first quarter of 2011, the Consultant provided guidance with respect to the planning process and all the financial audits for 2010 were conducted using a risk-based approach. In addition, forty-eight officers received training in “Report Writing Techniques” from our Twinning partner, the Office of the Auditor General of New Foundland and Labrador, Canada. This has resulted in improving the way we document our audit work during the execution, and reporting on audits. During 2011, the Office also amended its audit manual to reflect the new approach we had 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 2011, sixty-four senior and technical officers were trained in the use of IDEA, an Audit and Data Analysis software, which was utilized for all financial audits for 2010. These efforts were expected to be continued, in keeping with the Office’s Strategic Plan.

8. The Audit Office continued to maintain its professional association with its counterpart auditing institutions in the Caribbean through its membership of 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 received follow-up training in “risk-based approach to financial auditing”. One and five officers were also trained in various audit related areas under Commonwealth Secretariat and the Indian Technical and Economic Cooperation (ITEC) programme in India, respectively.

9. Professional development training materials were also 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. In addition, the Office had also recommenced its internal Audit Technician Programme, with sixty-seven new recruits being trained in various disciplines by senior management staff. One hundred and seven officers had also received training in the INTOSAI (International Organisation of Supreme Audit Institutions) standards.

10. During 2010, fifteen persons were recruited, bringing the actual staff strength of the Audit Office to 150. However, during 2011 an additional forty staff is expected to be recruited, which will bring the staff strength to 190. The Office will be seeking to have its full complement of staff by the end of 2013, in keeping with its Strategic Development Plan.

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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. 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 \$15.643 billion and negative variance of \$15.743 billion between the estimates of revenue and the actual Government receipts for current and capital revenue and \$1.152 billion and \$2.276 billion under the allotments between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures respectively, could not be ascertained.

(b) Contingencies Fund

3. The Contingencies Fund continued to be abused with amounts totalling \$550.025M drawn from the Fund and utilised to meet expenditure that did not meet the eligibility criteria as defined in the Act.

(c) Contingent Liabilities

4. Amounts totalling \$211.426M were shown as Contingent Liabilities for entities that were no longer in existence. However, the Ministry of Finance and the Accountant General's Department had still not taken steps to have these liabilities transferred to the Public Debt.

Bank Accounts

5. 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 \$4.416 billion representing balances held in eleven special accounts;
- (ii) The balance of \$23M held in the General Account № 405;
- (iii) The balance of \$316M held in Non-Sub Accounting Ministries and Departments Bank Account № 3001; and
- (iv) The balance of \$13.287 billion held in Other Ministries and Departments Bank Accounts.

(b) Accounts with overdrafts

- (i) The old Consolidated Fund bank account № 400 was overdrawn by \$46.776 billion as at 31 December 2010; and
- (ii) The new Consolidated Fund Bank account № 407 was overdrawn by \$4.684 billion as at 31 December 2010.

Introduction of the IFMAS and Resulting Effect

6. 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 operated 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 existed:

- (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

7. The continued lack of reporting and accounting for all gifts to Ministries, Departments and Regions resulted in the Miscellaneous Receipts of \$14.557 billion as at 31 December 2010 being understated by an undetermined amount.

Key Findings Relating to Ministries/Departments /Regions

(a) Overpayments to Contractors

8. A significant amount of overpayments to contractors had occurred on measured works for contracts undertaken by Ministries, Departments and Regions with several Ministries and Regions facing serious challenges in being able to recover amounts overpaid on various contracts in prior periods. In addition, some of these Ministries and Regions, such as, Guyana Defence Force, Ministry of Education, Supreme Court, Regions 6, 9 and 10 continued to have overpayments on various contracts during 2010. One such example was recorded under Region 10, where amounts totalling \$20.603M were overpaid on sixteen projects. This continued trend coupled with no evidence to suggest that disciplinary action of any kind had been meted out to engineering or other staff involved in the assessment of works in progress and the certification of progress payments is troubling and hints at Management's perceived inaction to remedy the current situation.

(b) Clearing of Cheque Ordered Vouchers

9. A number of Ministries, Departments and Regions continued to clear cheque ordered vouchers long after the stipulated sixteen days, while some still have a number of cheque orders outstanding at the time of reporting. In this regard, and most notable were, Guyana Defence Force with five hundred and thirty-five cheque orders valued \$1.206 billion, Region № 1, Barima/Waini, with two thousand and fifty-seven cheque orders valued \$826.085M, Region № 3, Essequibo Islands/West Demerara, with eight hundred and fifty cheque orders valued \$186.204M and Region № 4, Demerara/Mahaica, with five hundred and sixty-five cheque orders valued \$84.144M remaining outstanding. 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 had been misappropriated or wrongly applied.

(c) Overpayment of Salaries to Staff and Deductions to Agencies

10. The slow processing of pay change directives in several Ministries and mainly in the Regions resulted in overpayments of salaries and the related deductions being inadvertently paid over to various agencies. 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 had not fully complied with requests to refund sums overpaid.

(d) Overstatement on Appropriation Accounts

11. Some Ministries, Departments and Regions also recorded overstatements on their Appropriation Accounts as a result of (i) the issue at (c); and (ii) Subvention Agencies not returning the unexpended amounts to the Consolidated Fund via subject Ministries in order to facilitate adjustments to the account.

(e) Compliance with the Stores Regulations

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

(f) Procurement of Drugs – Ministry of Health

13. A sum of \$1.252 billion was paid to New Guyana Pharmaceutical Corporation Limited on the basis of sole sourcing approved by the 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.

(g) Procurement of Drugs – Georgetown Public Hospital Corporation

14. The Georgetown Public Hospital Corporation also procured drugs and medical supplies at a cost of \$879.914M based on awards of contracts by the National Procurement and Tender Administration Board, without a system of competitive bidding as required under the Procurement Act (2003).

(h) Procurement of Text Books – Ministry of Education

15. A sum of \$70M was paid to a supplier on the basis of sole sourcing approved by the 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 school text books.

(i) Irregularity Relating to Payment of Pension and Gratuity – Accountant General

16. A total of eighty-four fraudulent transactions for arrears pensions and gratuity payments to the value of \$206.379M were made to inactive, deceased and fictitious pensioners. At the time of reporting, five persons were charged by the Police.

(j) Other Specific Findings

- (i) 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 existed in relation to the privatization of the National Paints Company, where US\$900,000 was still outstanding on the purchase price.
- (ii) One hundred and fifty-three stale dated cheques valued \$60.551M for the years 2007 to 2010 were still not uplifted by various Ministries and Departments and were still held at the Accountant General's Department.
- (iii) In contravention of Article 212(W) of the Constitution, a Public Procurement Commission to monitor public procurement and the procedures had not been appointed. As a consequence of the Commission not being established and in accordance with the Act, the National Board had the responsibility for the making of regulations governing the procurement of goods and services, determining the forms and documents for procurement and reporting to the Minister of Finance on the effectiveness of the procurement system, while organising training seminars regarding procurement and adjudicating debarment proceedings.

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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) to conduct 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 Value for Money/Performance Unit established in June 2008 has since completed its first VFM audit report –“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 “A Review of the Old Age Pension Programme in Guyana” and this together with the Auditor General Report on the Public Accounts of Guyana and on the accounts of Ministries, Departments and Regions was laid in the National Assembly on 22 October 2011. There are two other VFM audits which are at various stages of completion: “A Review on the Operations of the National Board and National Procurement and Tender Administration” which is in its reporting stage, and “An Assessment of the Management and Control of Drugs and Medical Supplies at the Ministry of Health”, which is in its examination stage. Both of these audits are expected to be completed by December 2011. 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 report on the consolidated financial statements that are to be submitted to me in accordance with Sections 68 to 71 and 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 thereon to the Speaker not later than the 30th day of September. As at 30 April 2011, the statements referred to above and the draft Appropriation Accounts were received. The signed consolidated financial statements were received on 26 September 2011.

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

- (i) End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Revenue) – Sections 68, 73(2)(a)(i);
- (ii) End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Expenditure) – Sections 68, 73(2)(a)(i);
- (iii) Statement of Contingent Liabilities – Section 73(2)(a)(ii);

Financial information necessary to present fairly the financial transactions and financial position of the State:

- (iv) Receipts and Payments of the Consolidated Fund – Section 73(2)(a)(iii);
- (v) Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure – Section 73(2)(a)(iii);
- (vi) Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund – Section 73(2)(a)(iii);
- (vii) Receipts and Payments of the Contingencies Fund – Section 73(2)(a);
- (viii) Current Assets and Liabilities of the Government – Section 73(2) (a)(iii);
- (ix) Appropriation Accounts of Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B); and
- (x) Receipts and Disbursements by Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B).
- (xi) Schedule of Public Debt – Section 69(1);
- (xii) Schedule of Issuance and Extinguishment of all Loans – Section 73(2)(a)(iii);
- (xiii) Financial Reports of the Deposit Funds – Section 73(2)(c); and
- (xiv) 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 responsibilities. These include the audits of public enterprises, statutory bodies, municipalities, local authorities, foreign-funded projects and special investigations.

9. In keeping with Section 27 of the Audit Act 2004, 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 AND EXPENDITURE)

REVENUE

Prior year matters, which have not been resolved

10. The End of Year Budget Outcome and Reconciliation Report (Revenue) 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 \$15.643 billion and negative variance of \$15.743 billion between the estimates of revenue and the actual Government receipts for current and capital revenue as shown below, could not be ascertained:

Description	2010 \$'000	2009 \$'000
<u>Current Revenue</u>		
Estimated Revenue	104,347,993	90,285,100
Actual Receipts	119,990,860	95,354,980
Over/(Under) the Estimates	15,642,867	5,069,880
<u>Capital Revenue</u>		
Estimated Revenue	37,976,696	40,460,539
Actual Receipts	22,233,788	20,911,212
Over/(Under) the Estimates	(15,742,908)	(19,549,327)

Ministry's Response: The Ministry of Finance indicated that systems were put in place to analyse the revenue performance of the Budget Agencies with a view to providing the information as required by Section 68(1) of the FMA Act.

Recommendation: The Audit Office again recommends that the Ministry of Finance ensure that all necessary information is provided for audit examination as required by Section 68(1) of the FMA Act. (2010/01)

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.

EXPENDITURE

Prior year matters, which have not been resolved

12. The End of Year Budget Outcome and Reconciliation Report (Expenditure) 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 expenditure and the actual amounts expended. 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 expenditure 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 expenditure. However, this information was not provided for the compilation of the Report. As a result, the respective negative variances of \$1.152 billion and \$2.276 billion, between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained.

13. 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	2010 \$'000	2009 \$'000
<u>Current Expenditure</u>		
Approved Allotment	93,801,027	82,379,965
Actual Expenditure	92,649,223	81,313,958
Over/(Under) the Allotment	(1,151,804)	(1,066,007)
<u>Capital Expenditure</u>		
Approved Allotment	48,974,572	46,502,565
Actual Expenditure	46,698,873	46,990,263
Over/(Under) the Allotment	(2,275,699)	487,698

Ministry's Response: The Ministry of Finance indicated that systems were put in place to analyse the expenditure performance of the Budget Agencies with a view to providing the information as required by Section 68(1) of the FMA Act.

Recommendation: The Audit Office again recommends that the Ministry of Finance ensure that all necessary information is provided for audit examination as required by Section 68(1) of the FMA Act. (2010/02)

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 2010 is shown on page 2/7. The following table shows the Contingent Liabilities of the Government, as at 31 December 2010:

Name of Government Agency	Lender	Out-standing Liability 2010 \$'000	Out-standing Liability 2009 \$'000	Out-standing Liability 2008 \$'000	Out-standing Liability 2007 \$'000	Out-standing Liability 2006 \$'000	Out-standing Liability 2005 \$'000	Out-standing Liability 2004 \$'000
Guyana Transport Services Ltd.	Bank of India	51,084	48,115	45,561	52,112	45,852	43,862	12,752
Guyana Telecommunications Corporation	ITT World Comm. Inc.	160,342	155,423	152,184	144,439	139,787	134,415	38,256
Total		211,426	203,538	197,745	196,551	185,639	178,277	51,008

16. The Ministry of Finance and the Accountant General's Department had still not taken steps to have the above liabilities totalling \$211.426M transferred to the Public Debt, in view of the fact that the entities were no longer in existence. These liabilities increased by \$160.418M as a result of accrued interest over the last seven years.

Ministry's Response: The Ministry of Finance explained that it is in process of finalising arrangements for the transfer of these liabilities to the Public Debt.

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. (2010/03)

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 \$5.0 billion from the old Consolidated Bank Account. This bank account reflected an overdraft of \$4.684 billion as at 31 December 2010. The reconciliation of this account was done monthly.

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 2010, a total of three Government bank accounts were listed as inactive. The net accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) was \$50.086 billion as at 31 December 2010, as compared to a balance of \$15.137 billion as at 31 December 2009. This represents the best available estimate of the cash position of the Government as at 31 December 2010.

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 2010 \$M	Amount 2009 \$M
404	Redemption of Treasury Bills Account	0.435	(18,833)
407	Consolidated Fund (New)	(4,684)	(2,292)
400	Consolidated Fund (Old)	(46,776)	(46,823)
401	Deposits Fund	0	55
405	General Account	22	22
3001	Non-Sub-Accounting Ministries/Departments	316	446
-	Other Ministries/Departments' Accounts	13,287	12,606
969	Monetary Sterilisation Account	87,921	69,956
	Total	50,086	15,137

21. The Audit Office's assessment of the balances held in the special accounts at Bank of Guyana indicated that eleven accounts with balances totalling approximately \$4.416 billion appear to be funds that were transferrable to the Consolidated Fund. Eight of these accounts reflected static balances totalling \$1.774 billion over the last six years. The following are details with appropriate explanations in the subsequent paragraphs:

Account No	Description	Amount 2010 \$'000	Amount 2009 \$'000	Amount 2008 \$'000	Amount 2007 \$'000	Amount 2006 \$'000	Amount 2005 \$'000
201110	Infrastructural Dev. Fund Account	371,573	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	127,138
200950	Agriculture Sector Loan	77,294	77,294	77,294	77,294	77,294	77,294
201000	UK Programme Aid - GEA	474,482	474,482	474,482	474,482	474,482	474,482
201010	UK Programme Aid - Rice	55,421	55,421	55,421	55,421	55,421	55,421
201050	Agriculture Rehabilitation Project	280,914	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	213,750
201130	Financial Sector Reform Prog.	172,953	172,953	172,953	172,953	172,953	172,953
	Total Static Accounts	1,773,525	1,773,525	1,773,525	1,773,525	1,773,525	1,773,525
201450	Japanese – Non Project Grant Aid	433,147	676,569	705,174	433,167	8,206	5,484
201340	CARICOM Headquarters Build. Proj.	15,341	15,340	15,340	17,461	26,949	102,786
200880	Accountant General	2,194,474	2,204,152	2,196,577	2,189,172	2,203,433	2,174,551
	Total Active Accounts	2,642,962	2,896,061	2,917,091	2,639,800	2,238,588	2,282,821
	Total Static and Active Accounts	4,416,487	4,669,586	4,690,616	4,410,325	4,012,113	4,056,346

22. On the assumption that such monies were 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 \$54.502 billion as at 31 December 2010.

(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 was 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 2010.

(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 was due to the Consolidated Fund. It should be mentioned that the Government's indebtedness of US\$15M on this loan as at May 1999 was written off as part of the HIPC Initiative.

(iv) The respective balances of \$474.482M and \$55.421M held in accounts Nos 201000 and 201010 represented 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, was 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 2010. 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 closures of these accounts 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. (2010/04)

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. At the end of 2008, the overdraft decreased to \$46.866 billion compared with \$46.823 billion at the end of 2009, whilst in 2010 there was a further decrease to \$46.776 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 \$26.550 billion at the end of 2010.

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 because of the unavailability of records in a continued sequential and inability to reconstruct cash books on a monthly basis in an attempt to reconcile monthly transactions as they occurred 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 take the following steps in sequential order (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. (2010/05)

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 \$14.557 billion representing Miscellaneous Receipts as at 31 December 2010 was understated.

Ministry's Response: The Ministry of Finance indicated that a system has been put in place to verify the receipts of gifts and grants received by agencies with a view to identifying those agencies that are in default, so that disciplinary action can be instituted.

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. (2010/06)

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 2010.

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 activities during 2010 by \$13.779 billion. Similar observations were made in my previous reports, which had affected eleven of these Ministries:

Name of Ministry/Department	Total Funds Available \$'000	Actual Expenditure \$'000	Shortfall 2010 \$'000
Ministry of Finance	11,105,166	4,887,661	6,217,505
Ministry of Public Works & Communication	12,031,222	10,053,772	1,977,450
Ministry of Agriculture	5,834,948	4,150,069	1,684,879
Office of the President	2,530,093	1,489,773	1,040,320
Ministry of Local Government	1,612,620	1,041,129	571,491
Ministry of Home Affairs	2,002,141	1,479,376	522,765
Ministry of Housing & Water	12,757,551	12,338,113	419,438
Office of Prime Minister	3,190,624	2,861,727	328,897
Ministry of Education	2,419,241	2,107,201	312,040
Ministry of Tourism, Commerce & Industry	545,154	314,388	230,766
Ministry of Labour, Human & Social Security	406,200	218,497	187,703
Ministry of Health	1,756,232	1,579,402	176,830
Ministry of Legal Affairs	341,470	232,342	109,128
Total	56,532,662	42,753,450	13,779,212

Ministry's Response: The Ministry of Finance concurs with the recommendation made by the Auditor General. All Heads of Budget Agencies have been advised to commence preparatory work on bid documents so as to facilitate tendering with respect to the execution of capital works during the first quarter of each year.

Recommendation: The Audit Office recommends that the Ministry of Finance encourage Heads of Budget Agencies 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. (2010/07)

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 presented.

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

28. Expenditure in respect of those services, which by Law are directly charged upon the Consolidated Fund, otherwise known as Statutory Expenditure as shown on pages 2/20, and 2/29 to 2/53, does 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 this expenditure revealed that they were properly incurred.

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 require 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...”.

30. 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.

31. According to the Statement, amounts totalling \$2.074 billion were drawn from the Fund by way of forty-seven advances. 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 2010:

Ministry/Region	CF №	Particulars	Amount \$'000
Ministry of Amerindian Affairs	6/2010	Installation of water & electricity at Amerindian Dormitory at Liliendaal	7,971
	32/2010	Meet Operational cost of Toshaos Council Secretariat	2,263
	47/2010	Provision for Amerindian development projects	198,000
Ministry of Culture, Youth and Sports	34/2010	Completion of National Swimming Pool	75,531
Guyana Defence Force	44/2010	Purchase of accommodation items for the Force	70,000

Ministry/Region	CF №	Particulars	Amount \$'000
Ministry of Local Government	29/2010	Purchase of 10 compactor trucks	38,000
Ministry of Housing	40/2010	Expenditure to improve water supply in the Hinterland	23,900
	41/2010	Expenditure for service connection materials for 2010	35,600
	3/2010	Cover local expenditure under the Development of Housing	1,500
Ministry of Labour	18/2010	Education stipend and training costs	30,850
Office of the President	33/2010	Overlaying of cycle and car park at National Park	26,357
Ministry of Public Works	28/2010	Rehabilitation of roads in Regions Nos. 2 & 3	8,600
Region 3	13/2010	Purchase of furniture for three primary schools	12,000
Supreme Court	1/2010	Variation of contract - extension of driveway and drains	6,751
	26/2010	Variation of contract, electrical works	6,183
Region 6	23/2010	Purchase of fuel and lubricants to operate pumps	6,519
Total			550,025

Ministry's Response: The Head of Budget Agency indicated that the Ministry of Finance continues to ensure that there is full compliance with the requirements of the FMA Act as it relates to the granting of Contingencies Fund Advances.

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 advances from the Contingencies Fund. (2010/08)

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 2010.

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

33. The current assets and liabilities of the Government comprised 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. Article 216 of the Constitution establishes the Consolidated Fund, whilst Section 41 of the FMA Act, pursuant to Article 220 of the Constitution, establishes the Contingencies Fund as a sub-fund of the Consolidated Fund. In addition, the Deposit Fund was established by Section 42 of the FMA Act. 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 2010 is shown on page 2/23, and is summarised as follows:

	2010 \$M	2010 \$M	2009 \$M	2009 \$M
<u>Current Assets</u>				
Central Government Accounts	37,492		14,691	
LIS 11 Bank Account	279		67	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	16,116		44,903	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	0.435	53,887	(18,833)	40,828
<u>Less: Current Liabilities</u>				
Treasury Bills				
90 days	1,606		1,617	
180 & 360 days	88,590		70,701	
	90,196		72,318	
Sugar Industry Welfare, Labour, Rehabilitation, & Price Stabilisation Funds	1,476		1,373	
Miscellaneous Deposits	2,199		2,145	
Dependants' Pension Fund and Sugar Industry Welfare Committee	552	94,423	478	76,315
Net Current Liability as at 31 December 2010/2009		(40,536)		(35,487)

35. In relation to the amount of \$37.492 billion shown as Central Government Accounts, the following table 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 №	Description	Amount 2010 \$M	Amount 2009 \$M
407	Consolidated Fund (New) (Cash book balance)	(17,013)	(21,535)
400	“ “ (Old)	(46,776)	(46,823)
401	Deposits Fund	0	55
405	General Account	23	23
3001	Non-Sub-Accounting Min/Dept	316	57
-	Other Ministries/Departments' Accounts	13,021	12,958
969	Monetary Sterilisation Account	87,921	69,956
	Total	37,492	14,691

36. The General Account № 405 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries, Departments and Regions. The account remained opened despite previous recommendations to have it closed and the balance transferred to the Consolidated Fund. As at 31 December 2010, the account reflected a balance of \$23M.

Ministry's Response: The Head of Budget Agency indicated that the Accountant General has initiated action to ensure that the balance held in the General Account № 405 is paid over to the Consolidated Fund Bank Account.

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. (2010/09)

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 \$316M at the end of 2010. The funds in this account were mainly as a result of the unspent amounts from Ministries, Departments and Regions that had not been paid over to the Consolidated Fund over the years.

Ministry's Response: The Head of Budget Agency explained that the Accountant General is in the process of paying over the balances held in the 3001 bank account to the Consolidated Fund Account.

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. (2010/10)

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 had overdrafts in excess of \$1M, thirty-three accounts with positive balances totalling \$89.489M and fifty-eight accounts with nil balances, giving a total net overdraft of \$587.361M.

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 \$87.921 billion as at 31 December 2010. However, the related balance in the Schedule of Public Debt was stated as \$92.106 billion, resulting in a difference of \$4.185 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 \$3.516 billion. There still remained an unexplained difference of \$669M.

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. (2010/11)

41. In view of the foregoing observations, and the fact that (a) except for the New Consolidated Account № 407, 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 \$4.227 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 2010, 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 2010 in respect of the current and capital votes for which they were responsible, are shown on pages 2/57 to 2/211. 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 2010 are shown on pages 2/212 to 2/229. 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 № 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 2010, eight loans were contracted and all the related agreements laid on 16 December 2010 in the National Assembly. The following are details of new loans for 2010:

№	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Amount US \$'000	Amount G \$M
1	01-01-10	SA 139289	Venezuela	To supply crude oil, refined oil products and LPG of up to 5,200 barrels per day on an annual basis	45,736	9,395
2	17-02-10	2270/BL-GY	IDB	Expansion & Integration of Basic Nutrition Program	5,000	1,027
3	21-03-10	2215/BL-GY	IDB	Road Improvement & Rehab Programme	24,800	5,094
4	26-07-10	2326/BL-GY	IDB	Georgetown Solid Waste Management Program	2,000	411
5	09-11-10	2441/BL-GY	IDB	Financial Sector Programme 111	5,000	1,027
6	12-08-10	2428/BL-GY	IDB	Georgetown Sanitation Improvement Programme	9,500	1,951
7	12-08-10	2454/BL-GY	IDB	East Bank Dem Four Lane Extension Project	20,000	4,108
8	10-05-10	12900030520091	CHINA	G.P.L. Infrastructure Development Project	40,380	8,294
				Total	152,416	31,307

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 the submission of relevant documentation from executing agencies attesting to the disbursements.

Ministry's Response: The Ministry of Finance indicated that the Department is presently being re-organised in order to facilitate a more comprehensive reporting of the public debt.

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. (2010/12)

47. The reported Public Debt as at 31 December 2010 (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 summarised below:

Description	External G\$`000	Internal G\$`000	Total 2010 G\$`000	Total 2009 G\$`000
Unfunded	191,394,296	52,791,128	244,185,424	221,582,287
Funded	0	524,612	524,612	4,696,806
Sub-total	191,394,296	53,315,740	244,710,036	226,279,093
Treasury Bills				
(90 days)	0	1,616,250	1,616,250	1,629,750
(182 & 365 days)	0	92,106,500	92,106,500	73,669,400
Total	191,394,296	147,038,490	338,432,786	301,578,243

48. In relation to Treasury Bills, there was a Bill issued in 2006 that should have been redeemed on 29-05-2006 and was 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 Accountant General is in the process of paying over the outstanding amount due on the Treasury Bill that should have been redeemed in 2006. The difference of \$100,000 for one A-Series Treasury Bill is under investigation.

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 the difference. (2010/13)

49. As can be noted, the total Public Debt stood at G\$338.433 billion or US\$1.648 billion at the end of 2010, as compared with G\$301.578 billion or US\$1.468 billion at the end of 2009, representing an increase of G\$36.855 billion or US\$180M. Expressed as a factor of Current Revenue (\$119.991 billion), the total Public Debt at the end of 2010 was 2.82 times current revenue, compared with a factor of 3.16 at the end of 2009 and 3.24 at the end of 2008.

50. Despite the above observations, the statement as shown on pages 2/29 to 2/53 properly presents the Public Debt for the year ended 31 December 2010.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

51. Section 73(2)(a)(iii) requires that the Minister present such other financial information relating to the fiscal year that he deems necessary to present fairly the financial transactions and financial position of the State. The Schedule of the Issuance and Extinguishment of all Loans as shown on page 2/54 reflected a balance of \$13.603 billion at the end of 2010, of which the following are the main loans:

Description	Amount 2010 \$'000	Amount 2009 \$'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	6,952,929
Total	13,557,712	13,557,712

52. The recovery of the amounts loaned to LINMINE appeared to be very remote, in view of the fact that the Government has divested 70% of its interest in the Company. Guyana Airways Corporation was 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 payments to LINMINE were not loans but rather subsidies for community power within the region.

Recommendation: The Audit Office recommends that the Ministry review the payment arrangement for LINMINE. (2010/14)

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. In addition, the old Deposit Account № 401 showed a “nil” balance as at 31 December, 2010. The Financial Report of the Deposit Funds for the year ended 31 December 2010 is shown on page 2/55.

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. (2010/15)

55. The Audit Office continued to experience difficulty in determining the exact balance on the Deposits Fund. This was 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 \$1.477 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 2003, 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 in 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. (2010/16)

57. The Financial Report of the Deposit Fund showed an amount of \$501.269M held on behalf of the Dependants' Pension Fund. However, an examination of the audited accounts of the entity for 2010 reflected a balance of \$666.376M, resulting in an unreconciled difference of \$165.107M between the Deposit Fund and that of the Dependants Pension Fund.

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 \$8.272 billion representing advances outstanding as at 31 December 2010 could not be substantiated. However, it was noted that monthly reconciliations were done between the agencies and the Ministry of Finance using the information provided by IFMAS and the agencies' records.

Ministry's Response: The Ministry of Finance indicated that in the absence of the records the Ministry of Finance was forced to rely on the agencies records for the opening balances for the Deposit Fund in IFMAS for 2004.

59. The Financial Report of the Deposit Fund showed an amount of \$4.658 billion as an outstanding advance on behalf of the Guyana Gold Board. However, an examination of the audited accounts of the entity for 2010 reflected a balance of \$3.939 billion, resulting in an unreconciled difference of \$719.857M between the Deposit Fund and that of the Guyana Gold Board.

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. (2010/17)

60. 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

61. The Schedule of Government Guarantees as shown on 2/56 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.

62. The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd and the Guyana Telecommunications Corporation. These entities were no longer in existence and therefore the responsibility to discharge liability totalling \$211.436M rested 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. The following table shows the Government Guarantees, as at 31 December 2010:

Name of Government Agency	Lender	Out-standing Liability 2010 \$'000	Out-standing Liability 2009 \$'000	Out-standing Liability 2008 \$'000	Out-standing Liability 2007 \$'000	Out-standing Liability 2006 \$'000	Out-standing Liability 2005 \$'000	Out-standing Liability 2004 \$'000
Guyana Transport Services Ltd.	Bank of India	51,084	48,115	45,561	52,112	45,852	43,862	12,752
Guyana Telecommunications Corporation	ITT World Comm. Inc.	160,342	155,423	152,184	144,439	139,787	134,415	38,256
Total		211,426	203,538	197,745	196,551	185,639	178,277	51,008

Ministry's Response: The Ministry of Finance indicated that it is in the process of finalising arrangements for the transfer of these liabilities to the Public Debt.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency take steps to have these liabilities transferred to the Public Debt. (2010/18)

63. 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

64. No Extra-Budgetary Fund was created during the period under review.

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

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

AGENCY 01
OFFICE OF THE PRESIDENT

Prior year matters, which have not been resolved

66. The Office continued to inappropriately meet expenditure for the Presidential Guard and Castellani House from the subhead Subsidies and Contributions to Local Organisations although these are all Departments in the Office of the President. Notwithstanding the assurances given by the Office, that efforts were being made to have the Ministry of Finance rectify this situation, amounts totalling \$236.6M and \$243.5M were included as expenditure under this subhead for the years 2009 and 2010 respectively. The inclusion of this sum materially misrepresents Subsidies and Contributions paid for the respective periods under review.

Office's Response: The Head of Budget Agency wrote the Ministry of Finance to have this matter rectified and was still awaiting a response.

Recommendation: The Audit Office recommends that the Office of the President follow-up 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. (2010/19)

67. The Office of the President was still to lay reports in the National Assembly of the audited accounts for the following statutory entities under its control.

Entity	Year of Last Audit Report	Remarks on Financial Statements
National Parks Commission	2006	Audits in progress for 2007 & 2008 and 2009 & 2010 financial statements on hand.
Guyana Office for Investment	2008	Audit in progress for 2009 and financial statements submitted for 2010.
Environmental Protection Agency	2009	Awaiting financial statement for 2010.
Guyana Energy Agency	2006	Client to respond to 2007 findings. Agency correcting 2008 financial statements.
Institute of Applied Science & Technology	2002	Audit being finalised for 2003, while 2004 is being audited. Financial statements on hand for years 2005 to 2010.
Integrity Commission	2010	Entity audited up-to-date.
Guyana Lands and Surveys Commission	2006	Audit being finalised for 2007, while 2008 to 2009 are to be audited.
National Communications Network	2006	Audit in progress for years 2007 and 2008.
Government Information Agency	2006	Audit in progress for 2007 and financial statements submitted for 2008 to 2010.

Office's Response: The Office has taken appropriate measures to have the audited accounts of all legal entities laid in the National Assembly.

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly. (2010/20)

Capital Expenditure

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

Subhead 12120 - Information Communication Technology

68. The sum of \$846.451M was voted for the Lethem to Providence E-Government Project. According to the Appropriation Account, the sum of \$846.451M was expended in 2010. Included in the sum of \$846.451M were amounts totalling \$777.635M, which were received by the Project via releases and deposited into an Escrow account. The difference of \$68.816M represented advance payments on three contracts for the laying of cables.

69. In relation to the sum of \$777.635M, amounts totalling \$528.287M were expended at the time of audit in July, leaving a balance of \$249.348M. Included in the sum expended were amounts totaling \$241.551M and \$286.736M, which were spent in 2010 and 2011, respectively, on the purchase of cables and related materials, inter-connectivity of the fibre optic network between Brazil and Guyana, and laying of cables. The materials were verified as having been received, while works were ongoing.

Subhead 34002 - GO-INVEST

70. The acquisition of an air conditioning unit at a cost of \$439,620 was not referred to the Departmental Tender Board for the necessary adjudication and award. In the circumstances, there was a breach of the provisions of the Procurement Act (2003) and related Regulations.

Recommendation: The Audit Office recommends that the Office of the President take appropriate measures to ensure full compliance with the Procurement Act (2003). (2010/21)

71. Included in the amounts expended from the capital programme were amounts totalling \$211,584, representing the cost of advertisements. These costs would have been more appropriately charged to the current expenditure category "Print and Non-Print Materials", where funds for such expenditure were provided. Even though there were claims that the advertisements were for capital works, it should be noted that the Country's accounts are cash based expenditure category driven, rather than cost centre driven. This requires that similar expenditure types be so grouped, while differentiating the actual cost of permanent stores or capital acquisitions from the actual delivered cost.

Recommendation: The Audit Office recommends that the Office of the President take steps to comply with the requirements for proper categorisation of expenditure. (2010/22)

72. The Guyana Office for Investment (GO-INVEST) refunded the unspent balance on its capital releases of \$475,336 to the Office of the President on 31 December 2010. However, action was not taken by Office of the President to adjust the Appropriation Account, accordingly. As a result, there was a misstatement of the balance in the account by the related amount.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to ensure that where unspent balances are refunded, the Appropriation Account is adjusted, accordingly. (2010/23)

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 \$458.613M 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 in the table below.

Name of Agency	Amount \$'000
Statistical Bureau	165,226
State Planning Secretariat	137,083
Customs Anti-Narcotics Unit	93,354
National Procurement and Tender Administration Board	42,833
Financial Intelligence Unit	20,117
Total	458,613

74. These expenditures were met from Line Item – Subsidies and Contributions to Local Organisations. 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.

75. 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 Organisations and create specific programmes under the existing programme budgeting arrangements to fund and account for the operations of CANU. It should be noted that this situation has been ongoing for a number of years.

Ministry's Response: The Ministry had indicated that this issue was engaging the attention of the Ministry as a matter of policy.

Recommendation: The Audit Office again recommends that the Ministry of Finance abide by the recommendation that was given by the Public Accounts Committee. (2010/24)

76. 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. As of December 2010, the State Planning Secretariat had an actual staffing of thirty-one persons. However, only twenty-three officers were attached to the Secretariat. The remaining eight officers were attached to the University of Guyana (one), Office of the President (five) and other Departments within the Ministry of Finance (two), although their emoluments were met from the Secretariat's 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 Secretariat 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 again recommends that the Ministry of Finance abide by the recommendation that was given by the Public Accounts Committee. (2010/25)

77. In previous reports, the Audit Office had 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 there from 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".

78. During the period 1996 to 2010, amounts totalling \$3.785 billion were received from the Guyana Lotteries Company and deposited into account № 3119. The balance on this account as at 31 December, 2010 was \$678.510M. Therefore, payments totalling \$3.106 billion were made during the period 1996 to 2010 to meet expenditure. Of this amount, a sum of \$38.034M was utilised to meet expenditure for 2010.

79. 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.

80. The last set of audited accounts of the Guyana Lottery Commission was for the year 2009. At the time of reporting, the account for the year 2010 was received and the audit was in progress.

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

81. An examination of the Ministry's salaries records revealed that thirty-four employees were paid salaries totalling \$22.128M by cash during the period under review. This is in contravention of the 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". This situation would also have security issues.

Ministry's Response: The Head of Budget Agency explained that measures were put in place to have all employees paid through the bank and as such there are now seventeen employees who are still paid cash.

Recommendation: The Audit Office recommends that the Ministry adhere to the Accountant General's circular dated 29 September 2003. (2010/26)

82. A perusal of the Ministry's National Insurance Schedule for December 2010, revealed five instances where employees NIS numbers were not quoted. At the time of reporting in September 2011, four employees were registered. It should be noted that registration with the Scheme has implications for social security benefits.

Ministry's Response: The Head of Budget Agency explained that only one employee is left to be registered.

Recommendation: The Audit Office recommends that the Ministry take urgent steps to have its employees registered with the National Insurance Scheme. (2010/27)

83. Log books were not maintained for twelve of the Ministry's fleet of vehicles, whilst partial submissions were received for five vehicles. In addition, an examination of the log books submitted for the five vehicles revealed that they were not properly written up in that journeys were not always authorised, fuel was seldom recorded, and there was no evidence of supervisory checks. It should be noted that the Ministry had implemented a system whereby its fleet of vehicles are required to produce 'gate passes' before leaving the Ministry's premises. Notwithstanding this, it could not be ascertained whether all journeys undertaken were authorised and in the public's interest.

Ministry's Response: The Head of Budget Agency explained that five vehicles were not in use while the vehicle for one department did not have a driver and was driven by the Head of that Department who did not keep a log book. Also one vehicle was assigned to a project which has since closed and the log book cannot be located.

Recommendation: The Audit Office recommends that the Ministry maintain log books for all vehicles which required this record, and ensure that all pertinent information is recorded therein. Further for those vehicles which were not in use an annotation should have made in the relevant log books. (2010/28)

Current Revenue

84. The following table illustrates the amount of revenue paid into the Consolidated Fund compared with the amount of revenue budgeted for the year 2010:

Description	Amount Budgeted \$M	Amount paid into Consol. Fund \$M	(Under)/Over the Budgeted Amount \$M
<u>Stamp Duties:</u>	<u>381</u>	<u>438</u>	<u>57</u>
Revenue Stamps	379	436	57
Others	2	2	0
<u>Interest:</u>	<u>93</u>	<u>81</u>	<u>(12)</u>
Loans to Public Corporations	90	78	(12)
Other Loans and Advances	3	3	0
<u>Dividends and Transfers:</u>	<u>1,819</u>	<u>2,439</u>	<u>620</u>
Bank of Guyana	1,260	1,510	250
Dividends from Equity Holdings	400	454	54
Dividends from Non-Financial Institutions	159	475	316
<u>Miscellaneous:</u>	<u>6,472</u>	<u>14,381</u>	<u>7,909</u>
Guyana R.E.D.D. Investment Fund	6,150	0	(6,150)
Sundries	279	14,367	14,088
Others	43	14	(29)
Total	8,765	17,339	8,574

85. The amount of \$475M reflected as Dividends from Non-financial Institutions was received from the Guyana Oil Company as dividends for 2008, while the sum of \$454M shown as Dividends from Equity Holdings includes amounts totalling \$154M and \$300M, which represents amounts received from National Industrial & Commercial Investments Limited (NICIL) for Guyana Telephone and Telegraph Company (GT&T) and (BOSAI) respectively.

86. Included in the figure of \$14.367 billion shown as collection of Miscellaneous Receipts (Sundries) is a sum of \$11.117 billion, which represented the net outcome of the closure of inactive accounts, and retiring long outstanding obligations in relation to the issuance and redemption of Government Securities. Also included in the sum of \$14.367 billion was an amount of \$2 billion, which represented revenue received through the Guyana Geology and Mines Commission.

Capital Revenue

87. 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	815,880	684,265	131,615
China	2,827,561	2,763,923	63,638
Inter-American Development Bank	11,508,328	9,847,107	1,661,221
IFAD	69,269	166,657	(97,388)
Venezuela	9,394,532	0	9,394,532
Other Project Loans	0	345,506	(345,506)
Total	24,615,570	13,807,458	10,808,112

Ministry's Response: The Head of Budget Agency explained that transactions relating to the disbursements received were required to be brought to account by the Ministries under which these projects fall, and that efforts would 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. (2010/29)

Other Matter

88. 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. The Head of Budget Agency had indicated that the Head of the Privatisation Unit had advised that these matters were still engaging the attention of the Court.

Programme 2 – Accountant General’s Department

Prior year matters, which have not been resolved

89. The Accountant General’s Department continued to reap success in its efforts to clear outstanding advances issued for conferences. An examination of the Conference Advances Register with the related records revealed that sixty-three advances valued \$12.215M were still outstanding for the years 2004 to 2009, compared to the 458 outstanding for the said period at the time of reporting in my 2009 Report. Nevertheless, seventy-six advances totalling \$45.534M were still outstanding for 2010.

Department’s Response: The Head of Budget Agency explained that they are continuing their efforts to have the remaining advances cleared.

Recommendation: The Audit Office recommends that the Department continue its efforts to have the outstanding advances cleared, and implement systems to have future advances cleared within a stipulated time-frame. (2010/30)

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

90. During the period under review, a fraud was uncovered at the Sub-Treasury Department, Region № 1, resulting in the loss of cash amounting to \$9.393M. At the time of reporting, the matter was being investigated by the Police.

91. In 2011, another fraud was uncovered at the Accountant General’s Department Head Office, whereby, arrears pensions and gratuity payments were made to inactive, deceased and fictitious pensioners. A total of eighty-four fraudulent transactions totalling \$206.379M were discovered, which were made payable to sixty-one individuals. At the time of reporting, five persons were charged by the Police.

92. An examination of the cashier advances register revealed that advances totalling \$11.213M were outstanding as at 31 December 2010. These advances were issued from the cashiers float to officers within the Ministry of Finance and the Accountant General's Department for advance in salary, advance on contract gratuity, travelling and subsistence and to make urgent purchases. At the time of reporting the advances outstanding totalled \$10.498M. In addition, despite several requests a list of these advances that are outstanding have not been provided for audit examination. Further, the cashiers' float of \$16.600M is short by these outstanding advances.

Department's Response: The Head of Budget Agency explained that they have since discontinued issuing advances from the cashiers float and are making efforts to clear the outstanding advances and replenish the cashiers float.

Recommendation: The Audit Office recommends that the Department clear all outstanding advances and replenish the float. (2010/31)

93. A check at the Receipts and Payments Section revealed that 119 stale dated cheques totalling \$57.445M were still not issued to various Ministries and Department and individuals as shown below:

Year	Number of cheques	Amount \$'000	Type
2007	2	903	Accountant General and Ministry of Labour
2008	13	12,445	Accountant General and Ministry of Labour and 2 personal cheques
2009	25	16,715	Accountant General and Ministry of Labour, Ministry of Foreign Affairs and 5 personal cheques
2010	79	27,382	Accountant General, Ministry of Labour, Ministry of Foreign Affairs, Ministry of Tourism, Ministry of Local Government and Ministry of Amerindian Affairs and 27 personal cheques
Total	119	57,445	

Department's Response: The Head of Budget Agency agree with the findings and explained that these cheques will be refunded.

Recommendation: The Audit Office recommends that the Department refund all the stale dated cheques to the consolidated fund. (2010/32)

Integrated Financial Management and Accounting System

Prior year matters, which have not been resolved

94. 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).

95. 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.

96. 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 did not maintain and keep records which were considered essential due to high turnover of staff.; and
- (b) The input of data into the system by the Agencies was not consistent among Agencies.

Department's Response: The Accountant General explained that the department has to build capacity before these two modules can be implemented. With regards to the record keeping, an internal audit department has been established and will support the necessary organisational changes to increase the efficiency and upgrade the skills of employee.

Recommendation: The Audit Office recommends that the Department (a) take immediate steps to have the remaining modules implemented; and (b) institute measures to ensure that data inputted are standardised. (2010/33)

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

Prior year matters, which have not been resolved

97. The Procurement Act № 8 of 2003 makes provision for the regulation of the procurement of goods, services and the execution of works, the promotion of competition among suppliers and contractors and the promotion of fairness and transparency in the procurement process. Section 16(1) of the Act provides for the establishment of a National Procurement and Tender Administration (NPTA). This Administration will be managed by the National Board and will report to the Minister of Finance.

98. The National Board and the NPTA were established in accordance with the Act. However, they faced challenges in effectively carrying out their mandates due to the lack of human and financial capacity. The amounts allocated for the period under review were considered inadequate to meet the needs of the NPTA.

99. The Act provides for the establishment of the following Tender Boards:

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

100. The Act empowers the Minister of Finance to appoint persons to serve on the National Board. According to the Act, this Board shall comprise of seven members, not more than five from the Public Service and not more than three from the Private Sector. The Act makes provision for two members of the Board to serve on a full time basis, with the Minister also appointing one of the two full time members as Chairman. At the time of reporting, the Board was constituted with five members from the Public Service and one from the Private Sector. Another member from the Private Sector is still to be appointed to the Board. As a result, the Board has been operating without its full complement.

101. According to Section 21(a) of the Act, the National Board may, at its discretion, create District Tender Boards for procurement by Neighbourhood Democratic Councils comprising part-time members of which two members appointed by the Regional Board and one member appointed by the relevant Neighbourhood Democratic Council from among persons with qualifications not dissimilar from those required for appointment to the National Board. At the time of reporting, the National Board has still not created any District Boards.

Administration's Response: The Chairman stated the NPTA would follow-up with the Attorney General regarding advice on the constitution of such Boards and their thresholds.

Recommendation: The Audit Office recommends that this issue be followed-up with a view to establishing the necessary Boards promptly. (2010/34)

102. According to the Act, the National Board shall have responsibility for exercising jurisdiction over tenders as prescribed by regulations and maintaining efficient record keeping and quality assurance systems. Further, Article 212(W) of the Constitution provides for the establishment of a Public Procurement Commission (PPC) to monitor public procurement and procedures in order to ensure that the procurement process is conducted in a fair and transparent manner. In the absence of a PPC, the Board will also have responsibility for (a) the making of regulations governing the procurement of goods and services; (b) determining the forms of documents for procurement; (c) reporting annually to the Minister of Finance on the effectiveness of the procurement process; (d) organising training seminars regarding procurement; and (e) adjudicating debarment proceedings.

103. At the time of reporting, the Public Procurement Commission and its Secretariat have not been established and there had been little or no progress by the National Board in implementing the authorities it was granted in the absence of the Public Procurement Commission. No new Regulations to supplement the Act have been issued and the threshold values for the various Tender Boards have remained unchanged since 2004. It was noted that although the NPTA conducted some training programmes for persons involved in the procurement process, it failed to evaluate the effectiveness of the training in transferring knowledge to employees.

Administration's Response: The Chairman explained that as a consequence of the Commission not being established and in accordance with the Act, the National Board has taken the responsibility for the making of regulations governing the procurement of goods and services, determining the forms and documents for procurement and reporting to the Minister of Finance on the effectiveness of the procurement system.

Recommendation: The Audit Office recommends that every effort be made to have the Commission in place to ensure the independent, impartial and fair discharge of its functions in relation to procurement and the benefit to the Board of persons with expertise in procurement, legal, financial and administrative matters. (2010/35)

104. All members of the National, Regional and Ministerial Boards along with each member of the Secretariat are required to declare his/her assets to the Integrity Commission, in accordance with Sections 16(8), 18(3), 19(6) and 22(4) of the Act. However, at the time of reporting, the members have still not complied with the requirements of the Act although reminder letters were sent out by the Chairman.

Administration's Response: The Chairman stated that all members of the National, Regional, Ministerial and Departmental Tender Boards and each member of the Secretariat would be reminded to declare their assets to the Integrity Commission, in order to confirm to the requirements of the Procurement Act.

Recommendation: The Audit Office recommends that members of the various Boards and of the Secretariat be reminded of the requirements to declare their assets to the Integrity Commission. (2010/36)

105. It is a requirement under Section 11(1) of the Act for each procuring entity to publish notice of procurement contracts awarded within seven days of awarding such contracts. The Procurement Regulations on the other hand, require each procuring entity to provide within five days of publishing notice of the award, a report to the Administration of all contracts awarded in excess of \$200,000. On receipt of the report, the Administration shall publish the information on its website. There were noted violations of the reporting provisions of the Procurement Act and its Regulations. In particular, procuring agencies were not reporting to the National Board all contracts awarded in excess of \$200,000, thereby restricting the National Board from publishing on its website all contracts awarded. Notwithstanding this, the National Board published on its website, all contracts awarded over \$15M during the period under review.

106. *Administration's Response:* The Chairman stated that the National Board will remind the respective Boards of their obligations under the Act to publish notice of procurement contracts within seven (7) days of awarding such contracts, and to provide within five days of publishing the notice of the award, a report to the Administration of all contracts awarded in excess of G\$200,000 for publication on the NPTA's website.

Recommendation: The Audit Office recommends that all entities and the Administration comply strictly with the requirements of the Act. (2010/37)

107. In accordance with Section 23(1) of the Act, each Ministerial, Departmental and Agency Tender Board shall nominate for consideration by the National Board, qualified evaluators to serve on Evaluation Committees. It was noted that a pool of evaluators was created in 2008 and evaluation committees were formed to adjudicate on procurement subject to its jurisdiction. The National Board however, had not exercised due diligence to ensure that the persons appointed as evaluators had the expertise and experience as specified in the Procurement Act.

Recommendation: In appointing Tender Evaluators, the National Board should, through the Regulations, define more precisely the expertise required by potential evaluators. When directly appointing evaluators, the National Board should keep documentation to provide evidence of the checks undertaken. Equally the National Board should ensure that Ministries/Departments/Agencies/Regions undertake the required checks to ensure that candidates have the necessary expertise before nominations are made by the National Board. (2010/38)

108. As part of its mandate, the NPTA was required to establish a Bid Protest Committee to deal with alleged breaches of the Act by procuring entities. This committee's role also included the review of complaints by aggrieved suppliers and contractors who were dissatisfied with a procuring entity's response to a complaint. We noted that no committees had been formed during the period of our review although there had been breaches of the Act by procuring entities and even the National Board.

Administration's Response: The Chairman explained that the NPTA addressed the issues at an early stage so there was no need for a formal Bid Protest Committee and in instances where aggrieved persons ignored the National Board and took the matter straight to the courts, the courts ruled in the Board's favour. The National Board however could not provide for audit, documentary evidence to support this assertion.

Recommendation: The Audit Office recommends that (a) to ensure transparency in the procurement process, and the fair treatment of suppliers, the National Board should ensure that all complaints are dealt with formally, and in strict compliance with Section 53 of the Procurement Act 2003; and (b) in the absence of the PPC, the National Board should establish procedures, to comply with section 17(2) (f) of the Procurement Act, to enable them to effectively adjudicate on debarment proceedings. (2010/39)

GUYANA REVENUE AUTHORITY

Customs & Trade Administration

Prior year matters, which have not been resolved

109. In relation to import duties, 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. At the time of audit in July 2011, seventy-five PIDs issued for the period 2004 to 2007 remained outstanding (see table below). This would result in the Administration not being able to collect and report the relevant duties payable on these PIDs. The Commissioner General had indicated that the Guyana Revenue Authority was working in collaboration with the Debt Management Division to perfect the outstanding entries, most of which had no tax liability. It should be noted that there were no outstanding PID for 2010.

Year	Outstanding P.I.Ds
2004	55
2005	1
2006	18
2007	1
Total	75

Administration's Response: The Administration continues in its efforts to have these PIDs cleared, most of which has no tax liability. GRA also hopes that with the Ship Files closing exercise, which commenced recently, can yield documents to assist importers clear the outstanding PIDs. Steps were also taken to strengthen the systems in place; as such, PIDs are managed more efficiently and is evident for 2009 and 2010.

Recommendation: The Audit Office recommends that the Administration renew its efforts to clear the outstanding PIDs. (2010/40)

110. Examination of the Seizures Register revealed that there were two hundred and twenty five seizures during 2009. However, forty files were still not presented for audit examination, whilst for the period 2005 to 2008, forty-six files were still not presented for audit examination. The Commissioner General had stated that efforts were being made to locate the outstanding files and present them for audit. Notwithstanding this, the situation continued in 2010 where there were 177 seizures; however, at the time of audit in July 2011, only 141 files were presented for audit examination, despite repeated requests for the remaining thirty-six. This is an indication that not all seizures may have been processed and brought to closure.

111. The delay in processing seizures can result in the deterioration of the related goods and subsequent loss in revenue. Further, amounts totalling \$25.780M, \$14.648M and \$9.998M were collected as additional duties & taxes, fines & conveyance and sale of seizures respectively. The table below illustrates the status of the seizure files.

Year	No. of Seizures	No. Of Files Cleared	Files Not Presented for Audit
2005	61	54	7
2006	107	84	23
2007	99	85	14
2008	65	63	2
2009	225	185	40
2010	177	141	36
Total	734	612	122

Administration's Response: Continuous efforts are being made to have the remaining IR files addressed; since some of these files are currently in progress/ under investigation.

Recommendation: The Audit Office recommends again that the Customs and Trade Administration take steps to expedite the processing of seizures, and to locate and present all outstanding files for audit scrutiny. (2010/41)

112. The Administration had still not implemented appropriate measures to ensure that all outstanding ship files for the years 2009, 2008, 2007 and 2006 were completed and submitted to the Quality Review Section for examination and closure. The Commissioner General had pointed out that although the files were unclosed and not submitted to Quality Review, a 'forty-two days report' was prepared for each file indicating the reasons why the files were not closed. Nevertheless, an examination of the Ships' Rotation Book kept at Customs House revealed that of the 1,114 vessels that came into Port Georgetown in 2010, only 764 files were completed and submitted to the Quality Review Section.

Administration's Response: The Department has formed a task force to close these files and this activity is in progress.

Recommendation: The Audit Office recommends that when these files have been closed by the task force the Customs and Trade Administration submit same for audit examination. (2010/42)

113. Only three Bills of Sight totalling \$1.288M, which were in relation to the sale of seizures, were not cleared. These matters were engaging the attention of the Courts.

Administration's Response: The Department notes the comments made regarding this matter.

114. The Administration had still not updated its In-flight Duty Free Guyana Ltd Register. In fact, this register was last updated in 2007, at which time; there was no evidence of the goods being dispatched. Several requests were made to have the receipts for the previous accounting periods examined to ascertain whether the goods were actually dispatched; however, the relevant receipts were not presented for audit examination. The Commissioner General had indicated that the Administration is in the process of re-constructing the registers.

Administration's Response: The Department notes the comments made and is currently working on updating this register.

Recommendation: The Audit Office recommends that the warehouse register for In-flight Duty Free Shop be maintained in accordance with the Customs Act and that all copies of all declarations be submitted for all the imports and sales receipts for 2009. (2010/43)

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

115. It is a requirement that a register be kept and properly maintained for used and unused receipts. However, audit examination conducted at the Demerara Shipping Company Ltd (DSCL) transit shed revealed that no Used and Unused Receipt Register is maintained at this location. As a result, it was difficult to ascertain the number of receipts issued and used at this location, and ultimately whether all revenues collected were accounted for.

Administration's Response: The Department agrees with comments and explained that this register is now kept at various wharfs.

Recommendation: The Audit Office recommends that this register be maintained to account for all used and unused receipts at every location and monitored. (2010/44)

116. A bond worth \$60M was established for King Solomon Enterprises on 23 January, 2001 with Globe Trust & Investment Company Ltd. for the purposes of warehousing of goods without payment of duty on the first entry. A physical inspection was conducted on 28 July 2011 of the warehouse situated at Belfield E.C.D, and thirty two vehicles were found in the warehouse. These vehicles were imported since 2001. The vehicles were found exposed to the rigors of nature (sun and rain), and were also not secured. Further, the vehicles were in a deplorable state, windscreens were broken, engines rusted, tyres removed and chassis numbers either missing or unclear. In addition, at the time of audit in July 2011, there was no active bond in force to cover for the vehicles, since, the Bank went into foreclosure. The taxes payable on these vehicles was estimated at \$58.211M. It should be noted that these vehicles were depreciating in value daily. Further, no yearly warehouse license fees were taken out by the warehouse keeper for more than four years.

Administration's Response: The Department has recently launched an investigation into this matter and notes the comments made by the Auditor-General. Having regards to the serious revenue implication, the department will pursue the recommendation among others.

Recommendation: The Audit Office recommends that the bond for the sixty million dollars be placed at another financial institution and that the vehicles be disposed by the Commissioner General according to Section 123 of the Customs Act Chapter 82:01. (2010/45)

117. An examination of the Revenue Statements revealed that amounts totalling \$61.052M were collected as overtime fees from merchants during 2010. However, examination of the Demand Register kept at the Customs Boat House, and the returns submitted by the Outstations revealed that amounts totalling \$14.409M were collected from merchants (see table below), resulting in a difference of \$46.643M. Further, evidence was seen where the Administration demanded fees totalling \$8.643M from six shipping agencies as shown in the table below.

Collection of Revenue from Merchants

Agency	No of Payments	Amount \$'000
J.F.L	291	6,543
G.P.O.C	4	201
D.S.C.L	61	1,444
D.D.L	15	2,450
G.N.I.C	90	1,924
Muneshwar's	31	708
G.N.S.C	71	1,139
Total	563	14,409

Payments that were demanded from Shipping Agencies

Agency	No of Payments	Amount \$'000
J.F.L	84	3,679
G.P.O.C	12	444
G.N.I.C	81	1,618
D.S.C.L	40	1,431
G.N.S.C	26	703
Muneshwar's	12	768
Total	255	8,643

Administration's Response: The department admitted that there are differences, which were as a result of the department not monitoring these receipts in a timely manner. This is now being done and efforts are being made to collect the outstanding overtime fees.

Recommendation: The Audit Office recommends that the department ensures that the relevant records are reconciled and that demand notices for overtime fees are sent out. (2010/46)

118. An examination of refunds to importers revealed that during the period under review, twenty-five refunds totalling \$86.003M were paid to twenty-one importers. However, a perusal of the refunds file maintained revealed that sixteen refunds totalling \$16.016M paid to fourteen importers did not include the basis for the justification of such refund. This is in contravention to the Customs Act 82:01 and its Regulations, which sets out the conditions and format for refunds. In addition, checks carried out on the related payment documents revealed that the payment vouchers were prepared in the name of Guyana Revenue Authority; however, the respective Importers signed as acknowledging receipt of the refunds.

Administration's Response: The basis for refunds is stated on Form C27. However, the department has changed the procedure and taken measures to ensure that all refunds are in keeping with required Customs Act and Regulations.

Recommendation: The Audit Office recommends that the Administration take appropriate steps to ensure that refunds are made in keeping with the established laws and regulations. (2010/47)

Internal Revenue

119. With respect to Forms II, in accordance with the Income Tax Act, Forms II is required to be submitted each year for the previous year, on the total tax deductions made by each employer. During the year 2009, an examination of the Forms II Register had revealed that there were 1,488 employers who submitted Forms II for their employees. However, differences were observed between the amounts declared by the employer and what was actually collected by the Internal Revenue. In addition, forty-six instances were observed where the Forms II Returns were not examined and reconciled for differences. Further, there were seven instances totalling \$782,348 where differences were observed between the amounts declared by the employers and the amounts paid.

120. An examination of the Forms II Register for 2010 revealed that there were 456 employers who submitted Forms II for their employees. In addition, ninety-nine instances were observed where the Form II Returns were not examined and reconciled for differences. Further, there were thirteen instances totalling \$2.757M where the Forms II were greater than Assessment Forms V, whilst there were nine instances totalling \$89.119M where the Forms V were greater than Forms II. Evidence was seen where the Administration wrote the various defaulters with the view of having them visit the Administration to have the differences reconciled.

Administration's Response: As at September 2011, 1,722 employers have filed Forms II for 2010. Reconciliation of the Forms II is an ongoing exercise and those with differences are being reconciled.

Recommendation: The Audit Office again recommends that the Administration reconcile these returns on a timely basis so any difference can be readily identified, clarified and corrected. (2010/48)

121. 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. An examination of the records maintained revealed that four airlines which were in operation during the period under review were making payments on an average of fifteen days after the agreed due date. However, there was no evidence that the penalty was imposed.

Administration's Response: Demands requesting payment of the outstanding penalties were issued to the airlines affected and the Department is presently monitoring these airlines to ensure compliance.

Recommendation: The Audit Office again recommends that the Administration deal with this outstanding matter urgently and that the relevant penalties be imposed as required against defaulting airlines. (2010/49)

122. The Administration was still experiencing difficulties in having all delinquent self-employed persons comply with the requirements of the Income Tax Act. During 2009, the Authority collected Income Tax for self-employed persons amounting to \$2.057 billion. During 2010, the Authority had identified 20,753 active persons as self-employed and collection of income tax and penalties from these persons increased to \$2.397 billion. Further, during 2010, 10,694 Tax Returns were filed for self-employed persons.

Administration's Response: Demands are issued to defaulting taxpayers on a daily basis. During the year 2010, 1,625 demands were issued to defaulting taxpayers requesting submission of outstanding income tax returns, twenty-five taxpayers were referred to the Legal Division for prosecution. Monitoring defaulting taxpayers is an ongoing activity of the Debt Management Division and efforts are being made to ensure defaulting taxpayers comply with their obligations to file outstanding tax returns and make payments on the basis of the returns filed.

Recommendation: The Audit Office recommends that the Administration pursue all avenues possible to maximise the collection of revenue. (2010/50)

123. With respect to Professional Fees collected there was an increase of \$1.785M from 2009. An examination of the 2010 Applications Register revealed that there were 134 applications for professional certificates, whilst the Certificates Issue Register revealed only eighty-three certificates were issued. Further, the Conservatory Order instituted in October 2003 restraining the Guyana Revenue Authority from assessing and collecting Professional Fees from all Attorneys-at-Law and Medical Practitioners was still in effect and the matter had not been finalised.

Administration's Response: The Guyana Revenue Authority is in the process of updating its register of professionals and will be using this to go after delinquent taxpayers. The matter with the Conservatory order is still before the court and Guyana Revenue Authority is awaiting its outcome. In relation to the variance between the number of applications received and the number of certificates issued, it should be noted that certificates were not issued to persons with outstanding taxes.

Recommendation: The Audit Office recommends that the Administration updates its records to reflect the true number of registered professionals practicing and that the outstanding matter be dealt with urgently. (2010/51)

124. During the year 2009, the Authority had identified 2,034 companies as being active while 785 Corporation Tax Returns were filed. Further, evidence was seen where the Department instituted 123 charges against companies and eight were subsequently addressed in the Court. For the year 2010, 2,187 companies were reflected as being active, whilst 564 Corporation Tax Returns were filed for the year. It should be noted that fifteen charges were instituted against defaulting companies for 2010.

Administration's Response: The Commissioner General stated that the Debt Management Division was working on updating the list of all commercial and non-commercial companies. This updated list will then be used to ensure that all companies comply with the submission of their annual returns. He also stated that demands were being sent out on a daily basis by the Stop Filer/Non-Filer Section for all outstanding years as a preliminary measure to taking more serious administrative measures of raising provisional assessments and ultimately pursuing legal action if necessary

Recommendation: The Audit Office again recommends that the Administration rigorously follow-up on these outstanding matters. (2010/52)

125. The Administration is continuing its monitoring of all default matters and ensuring that cases pending are finalised in a timely manner. During 2009, an examination of the Objections and Appeals Register revealed that approximately 161 cases totalling \$172.409M representing Tax in Dispute and \$4.761M for penalties as at 31 December 2009 were to be finalised. Similarly during 2010, an examination of the register revealed that 399 cases totalling \$6.666 billion representing Tax in Dispute and \$216.264M for penalties were yet to be finalised. The table below illustrates the status of the cases.

Year	No of Cases Received	No of Cases to be Finalised	Taxes in Dispute \$'M	Penalties \$'000
2008	1,388	351	436	11,032
2009	762	161	172	4,761
2010	961	399	6,666	216,264
Total	3,111	911	7,274	232,057

Administration's Response: The Commissioner General had explained that this is an ongoing exercise. Further, in 2010, a significant number of the objections related to provisional assessments for Corporation Tax. As a result, the figure showing taxes in dispute may be somewhat optimistic since the provisional assessments were raised to compel Companies to file their Corporation Tax returns.

Recommendation: The Audit Office recommends that the Administration continues its efforts to finalise the outstanding objections. (2010/53)

126. An examination of liquor licences records for Region Nos 2, 3, 4 and 10 revealed that a total of 3,464 registered premises did not renew their licences in 2010. The details are as follows:

Type of Business	No of Defaulters	Renewal Fees \$	Total \$'000
Liquor	815	5,000	4,075
Spirit Shop	153	5,000	765
Hotel	95	5,000	475
Special Licence	8	500	4
Members Club	22	5,000	110
Off Licences Shops	860	500	430
Malta & Wine	1,465	750	1,099
Chinese Malta & Wine	46	750	35
Total	3,464		6,993

127. In the absence of information on the status of the 3,464 businesses, it could not be determined whether licences totalling \$6.993M were due for renewal. There was a similar situation in 2009 relating to 1,806 businesses.

Administration's Response: The Commissioner General explained that these registered business premises have not been renewed for the following reasons:

1. Some businesses which previously were required to obtain Malt & Wine Licences would have been upgraded their operations and now only require a Liquor Restaurant Licence;
2. Some Licences for businesses located in Region Nos. 2 & 3 were renewed in Essequibo;
3. Some businesses which previously required licences are no longer in operation;and
4. Some Off Licences businesses were upgraded to Liquor Restaurants

Further, the Guyana Revenue Authority is currently in the process of automating the issuing of Liquor, Trade & Miscellaneous Licences and is sanitising its database of persons eligible to renew the various Licences. In this regard, an implementation plan has been prepared. Included in this plan are actions designed to streamline the processing of licences for businesses. These actions would include the following activities:

1. Generic letters will be issued to Churches, Non-Governmental Organisation, Regional Councils (RDCs) etc. requesting information on businesses in their immediate neighbourhood which appear to be operating outside of the licences which they were issued;

2. Staff will be deployed into Communities to conduct investigations while at the same time encouraging persons/businesses to comply with the requirements for being in possession of the relevant licences; and
3. Warning letters will be issued to defaulters advising them that appropriate action will be taken if they do not comply.

Recommendation: The Audit Office recommends that the various registers be annotated regarding the status of the business. (2010/54)

Debt Management

128. 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. During 2009, 158 employers had failed to submit returns, and legal proceedings were taken against eleven. In addition, the outstanding penalties for 2009 amounted to 4,780 with a total value of \$34.721M. The Administration recovered the sum of \$5.4M in relation to notices sent to employers which valued a sum \$6.098M. The Commissioner General had stated that notices were not sent in relation to 1,749 penalties which valued \$28.623M as follows:

Taxpayer	No of Penalties	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
Total	1,749	28,623

Administrative Response: Monitoring the payment of penalties is an on-going activity and it is being done on a daily basis.

129. Notwithstanding this, during 2010 there were 712 employers who failed to submit returns. Legal proceedings were taken against twelve companies, four self-employed, one public Corporation and one Government Agency for non-submission of returns. In addition, an analysis of the penalties outstanding revealed 1,084 penalties totalling \$18.182M including interest were still outstanding at the time of reporting. Evidence were seen where demand notices were sent to seventy companies.

Taxpayer	N ^o of Penalties	Amount \$'000
Government Agencies	160	7,030
Companies	574	9,714
Individuals	350	1,438
Summary	1,084	18,182

Administration's Response: The Commissioner General explained that monitoring of the payment of outstanding penalties is an on-going activity and efforts are being made to collect all outstanding amounts.

Recommendation: The Audit Office recommends that the Administration aggressively follow-up these matters. (2010/55)

Tax Operations and Services

Prior year matters, which have not been resolved

130. In 2005, the total revenue deposited into the Consolidated Fund by the Customs and Trade Administration 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 27 May 2005. The matter was before the Court and has been completed.

Administration's Response: The Administration has sent a losses report dated November 3, 2010 to the Ministry of Finance with a view to having the sum written off. Additionally, the Authority resubmitted signed copy of Losses report to Finance Secretary on 31 August 2011 on his request, in order for matter to be dealt with by the Losses Board Committee.

Recommendation: The Audit Office recommends that the Administration follow-up with the Ministry of Finance to bring closure to this matter. (2010/56)

131. The Administration had presented a losses report on 24 May 2011 to the Ministry of Finance for comprehensive submission to Cabinet for approval to write off losses prior to 2002. These would include cheques valued at \$38.350M which were dishonoured, and for which the amounts remained uncollected for the period 1996 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 Administration has sent a losses report dated November 3, 2010 to the Ministry of Finance with a view to having the sum written off. Additionally, the Authority resubmitted signed copy of Losses report to Finance Secretary on 31 August 2011 on his request, in order for matter to be dealt with by the Losses Board Committee.

Recommendation: The Audit Office recommends that the Administration follow-up with the Ministry of Finance to bring closure to this matter. (2010/57)

132. The Internal Revenue Administration had filed a losses report with the Ministry of Finance for eleven dishonoured cheques valued at \$1.709M for the years 2000 to 2002, in order for a comprehensive submission to be made to Cabinet for approval to write off losses prior to 2002.

Administration's Response: The Authority will maintain contact with the Ministry of Finance to ensure that this matter is brought to closure.

Recommendation: The Audit Office recommends that the Administration follow-up with the Ministry of Finance, with a view of bringing this matter to a closure. (2010/58)

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

133. An examination of the reconciliation of the main bank account revealed that fifteen reconciling items totalling US\$15,763.99 dating back to the 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 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 on bank statements	123.76
2	Amount deposited on 14/03/1993, not on bank statements	2,958.71
3	Un-reconciled sum dating back to January 1995	1,620.00
4	Amount deposited on 29/02/1996, not on bank statements	658.40
5	Amount deposited on 31/07/1996, not on bank statements	453.80
6	Amount deposited on 02/01/1997, not on bank statements	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 on bank statements	3,121.04
9	Cheque cashed on 22/07/1997, not in cash book	353.00
10	Amount deposited on 08/01/1997, not on bank statements	1.77
11	Amount deposited on 21/10/1997, not on bank statements	1,100.00
12	Amount deposited on 21/10/1997, not on bank statements	980.00
13	Amount deposited on 18/12/1997, not on bank statements	746.40
14	Amount deposited on 31/12/1997, not on bank statements	101.48
15	Amount deposited on 10/12/1998, not on bank statements	945.63
Total		15,763.99

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

Ministry's Response: It should be noted that there have been no discrepancies/irregularities in the operation of the bank accounts since those referred to in the years up to 1998. The matter of writing off the reported discrepancies as a loss is being pursued by the Director General.

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 Ministry of Finance on the issue of the losses relating to deposits and other items, which have all proven to be irrecoverable. (2010/59)

Guyana's Consulate, New York

135. 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.

Recommendation: The Audit Office recommends that the Consulate deposit all revenue in a timely manner. (2010/60)

Guyana Consulate - Toronto

136. Revenue collections for the year 2010 totalled CDN\$133,540 with a Guyana dollar equivalent of \$26.308M. 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. (2010/61)

Guyana Embassy, Caracas

Capital Expenditure

137. The sum of US\$52,860.21 was remitted for the purchase of fixed assets including one motor vehicle, one multipurpose printer and scanner and refurbishing the Chancery. Including in this amount is the sum of US\$39,263.80, which was remitted for the purchase of the motor vehicle. At the time of reporting, the motor vehicle had not been purchased.

Ministry's Response: It was explained by the Accountant that the funds received for the acquisition of the motor vehicle was inadequate and efforts are being made to acquire the vehicle as soon as possible.

Matters Common to Overseas Missions

138. 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 (Accountants) 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 in collaboration with the Accountant General's Department and the Ministry of Finance has put a system in place where by quarterly remittances (excluding emoluments) are now sent to the Missions. This arrangement commenced in August 2011.

139. The Guyana Embassy in Washington D.C. transferred amounts totalling US\$4,252,793.61 to nine of Guyana's overseas Missions on behalf of the Ministry of Foreign Affairs. However, only three of these, namely, the Guyana Permanent Mission to the United Nations, Guyana Embassy, Beijing and Guyana Consulate, New York acknowledged receipt of such transfers, whilst the Guyana Embassy in Paramaribo and the Guyana Embassy in Nickerie 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	446,440.35
Guyana Embassy, Brussels	447,116.21
Guyana Embassy, Caracas	380,852.17
Guyana High Commission, India	514,488.64
Total	1,788,897.37

Ministry's Response: The Head of Budget Agency indicated that the Ministry through/via 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 organisations 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.

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 Accountant General properly acknowledge such funds on official receipts. (2010/62)

140. The Accountant General was yet to acknowledge the remittances of revenue from Guyana’s overseas Missions, even though evidence established the authenticity of the related transfers. The records available at some Missions indicated that related acknowledgements had 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 amounted to \$156.402M.

Overseas Mission	Revenue Collected	Equivalent G\$’000
Guyana Embassy, Washington	US\$85,168.07	17,339
Guyana Embassy, Brussels	€7,840.00	2,402
Guyana Consul General, New York	US\$409,980.00	83,513
Guyana Embassy, Ottawa	CDN\$6,585.00	1,296
Guyana Consul General, Toronto	CDN\$133,540	23,977
Guyana High Commission, London	£43,868.93	8,948
Guyana Embassy, Caracas	US\$29,084.96	5,913
Guyana Consulate, Nickerie	US\$11,143.21	2,262
Guyana Embassy, Paramaribo	US\$49,593.15	10,067
Guyana Consulate, Brasilia	US\$3,363.21	685
Total		156,402

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. (2010/63)

141. The Guyana High Commission, London failed to take necessary steps to maximise the use of its building situated at Palace Court, Bayswater Road. During 2010, the High Commission continued to under-utilise its premises situated at Palace Court, Bayswater Road. In particular, the 2nd and 3rd flats remained empty with only the 3rd flat being utilised intermittently for visiting dignitaries and other guests. As previously suggested, these flats could have been refurbished and converted to living quarters and would have resulted in savings to the Mission if the flats were rented or utilised by home base staff. The Ministry was also urged to take necessary steps to maximise the use of the building, which had an estimated value in the vicinity of £6M or sell the building to acquire a smaller building, which was less expensive to maintain, to house the High Commission. However, to date no positive action was taken in this regard.

Recommendation: The Audit Office recommends that the Ministry consider the possibility of renting the unutilised portion of its premises at Bayswater Road in London in order to augment State revenues. (2010/64)

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

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

144. All countries that possessed land have to pay rates and taxes to the Government of the Federal District of Brasília in order to retain the property. The Mission of Guyana had been making these payments and the sum of US\$216.03 was paid for the year 2010. It is not known what other charges may be levied in the future, or, indeed, if there might be a reversal of the Brazilian gift of land with regard to those countries which have not begun any construction.

145. Meanwhile, the annual cost of rental of the Chancery, Residence and the apartments for the home based staff stands at US\$113,242.36 or approximately G\$23.043M per annum. While this is not exorbitant by the standards of Guyana's Embassies in other large countries in the hemisphere, it is recommended that a cost/benefit analysis of building on the donated land be urgently conducted.

146. Unspent balances approximating G\$62.322M that existed at 31 December 2010 were 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 US\$	Amount G\$'000
Guyana's Permanent Mission to the UN	06/05/2011	8,220.00	1,677
Guyana Embassy, Washington	28/04/2011	38,266.00	7,806
Guyana Embassy, Brussels	13/05/2011	42,452.00	8,660
Guyana Consul General, New York	18/05/2011	60,051.00	12,250
Guyana Embassy, Ottawa	08/04/2011	25,034.00	5,107
Guyana Consul General, Toronto	12/05/2011	4,203.00	857
Guyana Embassy, Caracas	20/05/2011	24,949.00	5,099
Guyana Consulate, Brasilia	not refunded as at July 2011	82,015.00	12,651
Guyana High Commission, London	13/05/2011	26,683.00	5,443
Guyana Embassy, Paramaribo	19/05/2011	2,930.00	597
Guyana Consulate, Nickerie	08/04/2011	10,674.00	2,175
Total			62,322

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. (2010/65)

147. The main bank accounts of the missions listed in the table below were affected by a number of outstanding advances totalling \$34.196M, 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 was 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	47	US\$113,904.46	20,007
Guyana Consul General, New York	5	US\$1,423.08	289
Guyana High Commission, London	22	£12,493.09	4,089
Guyana's Permanent Mission to the UN	10	US\$22,154	4,542
Guyana Consulate, Brasilia	24	US\$25,704.91	5,269
Total			34,196

Ministry's Response: The Head of Budget Agency indicated that the Statements of Expenses amounting to G\$34.196M 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. (2010/66)

148. The Missions did not remit its monthly revenue collections on a timely basis to the Consolidated Fund as shown below:

Overseas Missions	Period	Date paid over	Amount
Guyana Consulate, Brasilia	January- September 2010	09/12/2010	US\$2,768.84
-do-	October- December 2010	15/05/2011	US\$594.37
Guyana Embassy Caracas	January 2010	15/03/2010	US\$1,236.92
-do-	October 2010	10/12/2010	US\$1094.85
Guyana Embassy, Brussels	January- March 2010	30/04/2010	€2,885.00
Guyana High Commission, London	January- February 2010	07/04/2010	£6,810.81
-do-	November 2010	21/01/2011	£2,447.00

AGENCY 11
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters, which have not been resolved

149. The Commission continued to be in breach of the Stores Regulations, as an inspection of the Kingston Stores and the Coldingen Stores Bond revealed several discrepancies, viz.

- Several differences were observed between the balance in the stock ledger and actual stock on hand;
- Large amounts of unserviceable items remained in the Stores, even though the Commission had initiated action to obtain approval for their disposal;
- Items in stock were not properly stored to facilitate easy verification;
- The Stores Bond at Coldingen, was inundated with large quantity of obsolete goods, including:
 - ❖ 878 print cartridges and toners, which cost \$3.855M that had become obsolete;

- ❖ a large quantity of size “D” and similar sized batteries that was acquired at a cost of \$528,525, which had either expired or was acid leaked, corroded and/or water soaked. These were still on hand and reflected in the records of the stores;
- ❖ eighty-six 29-plate, forty-three 17-plate and two 13-plate dry cell batteries with an aggregate value of \$3.758M, which had been certified as unusable were also still on hand;
- ❖ 2,024 expired air fresheners and 1,086 Baygon with respective values of \$1.063M and \$933,960; and
- ❖ A quantity of model 669 Polaroid films with an estimated value of \$16.153M.

Commission's Response: The Head of Budget Agency agrees with these comments. The agency is waiting on the Evaluation Department to assess the unserviceable items before the recommendation is made to the Ministry of Finance to write-off the obsolete and expired items. GECOM will also make every effort to reconcile the differences between the Bin Cards and Stores Ledgers.

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. (2010/67)

150. On the matter of the Polaroid films, it was noted that 268 cartons 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, ninety-four cartons with an estimated value of \$10.693M were declared spoilt by the local firm, that was the other party to the agreement, and were returned to the Commission. To date, the Commission is still to be compensated or receive replacements for the difference of 174 cartons valued at \$19.792M.

Commission's Response: The Head of Budget Agency indicated that based on the ACME agreement, of the 4,350 packs (174 cartons) of Polaroid Films; 124 packs of films were returned in 2007 and 2009; this resulted in a balance of 4,226 packs of films outstanding valued at \$19.228M. On 9 March 2010 GECOM received supplies from ACME totalling \$4.924M, leaving a balance of \$14.304M owing to the Commission. However, the Commission had taken a decision to take ACME to Court but has since reverted to negotiating a settlement because the time limit to bring the matter to court has expired.

Recommendation: The Audit Office recommends that the Commission do all that is necessary to recover the outstanding sum (including any interest due) on the agreement for utilisation of Polaroid films. (2010/68)

151. The Commission suffered the loss of \$1.845M due to financial irregularities that were perpetrated in the year 2004. The inquiry has not yet been brought to a closure as investigations are yet to be concluded by the Police.

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

Recommendation: The Audit Office recommends that the Commission continue to follow-up with the Commissioner of Police with a view to obtaining a report on his findings for forwarding to the Finance Secretary. (2010/69)

152. In 2009, there were seven outstanding advances totalling \$1.633M on the Commission's Standing Imprest. Three advances totalling \$587,000 have since been cleared, leaving a balance of \$1.046M. The Commission had explained that:

- one officer with an advance outstanding in the sum of \$313,495 is now deceased. Thus the Commission had written to the Ministry of Finance in November 2010 requesting the debt to be written off;
- vouchers were submitted by two officers to clear advances totalling \$206,978, however, in one instance the amount of vouchers submitted were below the advance taken, whilst one payment voucher was with the CEO. The two officers are no longer employed by GECOM; and
- an advance of \$500,000, which was uplifted on 8 June 2006 by a senior management official, was reportedly stolen after the fire on 9 September 2006. The advance was for the sole purpose of offsetting elections expenses. The Commission at the time of reporting was still awaiting a response from the Police on the investigation into the disappearance of the sum.

Commission's Response: The Head of Budget Agency agrees with the comments. The Guyana Elections Commission will adhere to the recommendations of the Audit Office and confirm to the regulations as they relate to issuing and clearing of advances, while taking the necessary steps to recover the outstanding amounts. GECOM is still awaiting action from the Ministry of Finance and the Commissioner of Police.

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. (2010/70)

153. Prior to the finalisation of the audit of the Commission, there were four stale dated cheques totalling \$2.217M, which represented outstanding payments to suppliers and contractors for 2007 and 2008. One cheque for the amount of \$116,925 was updated on the 3 January 2011, but had since become stale dated. Another cheque for \$1.006M was updated, with the approval of the Ministry of Finance and paid to a contractor on 25 August 2011. This realised a balance of three cheques valued at \$1.211M for those years. For the year under review, twelve cheques totalling \$222,850 were on hand in the Accounts Section. In this regard, evidence was seen where requests were made for the Accountant General to update seven of these cheques with a total value of \$163,826, together with the three outstanding cheques for the years 2007 and 2008. The cheques on hand should have been refunded to the Consolidated Funds in keeping with the requirements of Section 43 of the Fiscal Management and Accountability Act (2003) and the necessary adjustments made to the books of accounts. However, since this was not done, the Appropriation Account was overstated by the related amounts.

Commission's Response: The Head of Budget Agency agrees with the comments. The Guyana Elections Commission will adhere to the recommendations of the Audit Office and confirm to the regulations as they relate to the treatment of stale dated cheques. GECOM will take the necessary steps to refund the stale dated cheques after reviewing each transaction.

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. (2010/71)

154. Twenty-nine payment vouchers totalling \$3.692M remained outstanding for 2009. As a result, the completeness and accuracy of the transactions, including whether value was received for the sums expended, could not be determined.

Commission's Response: The Head of Budget Agency indicated that the Guyana Elections Commission continues to make the necessary efforts to locate all outstanding vouchers.

Recommendation: The Audit Office recommends that the Commission 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. (2010/72)

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

155. Amounts totalling \$38.502M were expended on the Rental of Buildings. However, the Commission did not maintain a rental register to record pertinent information in relation to tenancy agreements and related payments. In the circumstances, much difficulty was experienced in determining completeness and accuracy of the sum expended. There was also no evidence of adherence to the Procurement Act (2003) in relation to the various agreements.

Commission's Response: The Head of Budget Agency indicated that the Guyana Elections Commission would like to state that all tenancy agreements' were recorded in the Contract Register for 2010 and therefore the required information can be found in the register. However, the Commission will follow the recommendation of the Audit Office and record all the rental agreements in a separate rental register.

Recommendation: The Audit Office recommends that the Commission take immediate steps to record in a rent register the pertinent details of rental agreements, including details of all payments made under the various agreements. (2010/73)

156. On the matter of fuel and lubricants purchased, the Commission acquired quantities valued at \$12.745M from GUYOIL for the period under review. However, as at 31 December 2010 it owed the supplier amounts totalling \$1.128M. This resulted in the understatement of the Appropriation Account by the sum owed to the supplier.

Commission's Response: The Head of Budget Agency indicated that the Guyana Elections Commission buys fuel from GUYOIL for its entire fleet, a local purchase order is issued to GUYOIL when fuel is needed and at the end of the month, GECOM pays for the fuel. The bill in question was for fuel purchased in the later part of December 2010; however, the bill arrived after IFMAS closed resulting in non-payment. GECOM utilises this method to purchase fuel since it is consistent with best practice and accountability and it would be an administrative burden to manage all the bills for the fleet if cash were given to the drivers every time fuel is needed.

Recommendation: The Audit Office again recommends that the Head of Budget Agency take action to introduce measures for strict control over acquisitions of fuel. (2010/74)

157. Amounts totalling \$106.451M were expended on Security Charges for services rendered by four security firms during the period under review. However, in respect of three firms legally binding contracts that detailed the terms and conditions of the engagements were not in place. In the circumstances, the basis of payment and other conditions could not be determined.

Commission's Response: The Head of Budget Agency indicated that the Guyana Elections Commission agrees with the comments. The Guyana Elections Commission advertised for security services contractors and evaluated their proposals. However, the National Procurement Tender Board informed the Commission that the recommendation of the Evaluation Committee was not accepted. The Guyana Elections Commission will adhere to the recommendations of the Audit Office and confirm to the regulations as they relate to contracting for services and goods. The Guyana Elections Commission will seek to resolve this issue.

Recommendation: The Audit Office again recommends that the Guyana Elections Commission confirm to the regulations as they relate to contracting for goods and services. (2010/75)

Capital Expenditure

Prior year matters, which have not been resolved

158. The matter concerning the eleven digital cameras, which were reportedly stolen from the Elections Commission Stores in 2005, is still engaging the attention of the Guyana Police Force. There was evidence of follow-up action being taken by the Commission to bring closure to the matter. However, to date only an acknowledgement letter from the Police was received by the Commission.

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 Commissioner of Police, so that a loss report could be finalised with the Ministry of Finance. (2010/76)

AGENCY 13

MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 19007 – Project Development & Assistance

159. 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 totalling \$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.

160. 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

Ministry's Response: The Head of Budget Agency indicated that the financial statements for New Amsterdam were re-submitted while the Linden Town Council is currently working to have the additional information submitted.

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. (2010/77)

AGENCY 16
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

161. In relation to the overpayment of \$242,750 in 2008, on a contract in the sum of \$1.736M for works on the female dormitory and administration building at the Amerindian Hostel in Georgetown, the Ministry had requested a refund from the contractor, but to date there has been no response.

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 again recommends that the Ministry make every effort to recover the overpaid amount, while implementing stricter supervisory controls over execution and certification of works. (2010/78)

162. An amount of \$103,330 remains outstanding in respect of 2009, for salaries overpaid to one employee. The outstanding amount includes deductions totalling \$20,293. It is understood that the difficulty in recovering the outstanding amount is as a result of the migration of the employee.

Ministry's Response: The Head of Budget Agency indicated that the outstanding sum was overpaid to an employee who has resigned and is out of the country. Also, the Ministry will forward the matter to the Guyana Police Force.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency (a) ensure that the measures in place are updated to provide more efficient, effective and timely advice to the Central Accounting Unit; and (b) make continued efforts to recover the amounts overpaid. (2010/79)

163. For the period under review and at the time of reporting, fifty-six payment vouchers totalling \$9.059M for expenditure under the current appropriations were not presented for audit examination. There were also five payment vouchers for expenditure totalling \$1.533M, which was made from capital appropriations that were also not presented. In the absence of these payment vouchers and supporting documents, it could not be determined whether the expenditure was properly incurred and if value was received for the sums expended. A similar situation occurred in the preceding period where there was a failure to produce three payment vouchers totalling \$2.652M. To date, these vouchers were still outstanding.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has written the Accountant General for permission to allow the accounts staff to conduct a search for the remainder of outstanding vouchers at the Ministry of Finance.

Recommendation: The Audit Office again 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 in a timely manner for audit scrutiny. (2010/80)

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

164. At the end of the period under review, the Ministry was indebted to the Guyana Oil Company (GUYOIL) in the sum of \$307,207, due to the purchase of fuel and lubricants. However, the related expenditure was not recorded in the Appropriation Account. The amount was subsequently paid to the supplier in January 2011 without the required approval from the Ministry of Finance to pay previous year accounts from a current year's voted provision.

Recommendation: The Audit Office recommends that the Head of Budget Agency take action to introduce measures for strict control over acquisitions of fuel and its related payments. (2010/81)

Capital Expenditure

Prior year matters, which have not been resolved

165. At the time of the reporting, there were six cheques with a face value of \$3.322M, that were drawn on capital provisions of the Amerindian Development Fund in the previous accounting period that were still being retained in breach of Section 43 of the Fiscal Management and Accountability (FMA) Act. These cheques were included amongst twelve cheques valued at \$10.438M, which were not refunded to the Consolidated Fund at 31 December 2009, as required and was therefore the basis of a misstatement of expenditure in that year. The first four cheques listed in the table below, had been updated on 28 October 2010, with the approval of the Accountant General, but have since become stale-dated, because they were kept on hand beyond the additional six months of its useful life.

Voucher No	Cheque No	Date	Particulars	Amount \$'000
1600814	901898	02/10/2009	Construct office at Micobie	1,200
1600218	941930	06/01/2010 for 31/12/2009	Construct kitchen at Nappi	1,000
1600821	901891	02/10/2009	Construct village council office at Chinese Landing	500
1601292	939483	31/12/2009	Chinese Landing Village Council-Constr. of boat	500
1601263	935262	24/12/2009	Watooka Club - accommodation and meals	98
1600527	880362	28/07/2009	Watooka Club - meals	24
Total				3,322

166. For the current accounting period, it was noted that similar misstatements of expenditure had occurred because of a failure to adjust Appropriation Accounts and/or pay over to the Consolidated Fund, related amounts previously included in the capital expenditure categories, shown in the table below.

Expenditure Category	Date	Cheque No	Particulars	Amount \$
Amerindian Development Fund	20/12/2010	054282	Retained cheques - Gasoline, Kurukabari tools, etc.	145,070
Amerindian Development Fund	21/04/2011	096056	Retained cheque - Commercial Bee Enterprise training	2,127,500
Amerindian Development Fund	03/01/2011	064331	Retained cheque - purchase of feed	130,500
Land Transport	03/01/2011	064363	Retained cheque - purchase of motor cycle	370,931
Water Transport	27/10/2010	048123	Retained cheque - purchase of boat for Tassarene	225,000
Total				2,999,001

167. It should be noted that the failure to refund the face value of the cheques to the Consolidated Fund is in breach of Section 43 of the FMA Act.

Ministry's Response: The Head of Budget Agency indicated that these cheques will be refunded to the Ministry of Finance.

Recommendation: The Audit Office again recommends that the Head of Budget Agency take immediate steps to ensure that the Appropriation Account is adjusted, while putting in place measures to guarantee full compliance with Section 43 of the FMA Act. (2010/82)

168. The Ministry's inability to obtain progress reports or other evidence on the status of works carried out by Amerindian Village Councils and/or Offices at Surama and Rupertee resulted in a failure to validate expenditure totalling \$4.2M during 2009. In the current accounting period, there was also a failure to obtain progress reports to validate works amounting to \$2.906M, in relation to a pavilion at Kurukubaru and kitchens in villages at Aishalton and Konashen.

Ministry's Response: The Head of Budget Agency advised that the village office at Surama is under construction while Rupertee is ninety-five percent complete. Also, the Ministry has put systems in place to ensure villages submit completion reports.

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. (2010/83)

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

Subhead 14001 - Amerindian Development Fund

169. Added to the initial provision of \$100M, a supplementary provision in the sum of \$198M was approved for Amerindian development projects and programmes. The supplementary provision was received in December 2010 and was deposited intact into the bank account of the Amerindian Purposes Fund, where it remained until the subsequent accounting period, 2011. The use of the Amerindian Purposes Fund circumvent the timely execution of projects set for the 2010 project cycle and to breach the provisions of the FMA Act was duly noted.

Recommendation: The Audit Office recommends that the Ministry ensure compliance with the FMA Act specifically in relation to the timely execution of projects. (2010/84)

170. It was observed that the Amerindian Purposes Fund which was established in the year 2000 in keeping with a proviso in Section 26 of the Amerindian Act, Chapter 29:01, had a bank balance of \$127.037M at 31 December 2010. The Amerindian Act, Chapter 29:01 was later repealed by Section 84 of the Amerindian Act (2006), which had not in itself provided for the operation of the Fund, and this ostensibly stripped the account of its legality. Nonetheless, the original Act, at Section 29, required the preparation of financial statements and an audit by the Auditor General. This, even though not captured in the current Act, are best practice requirements of any accounting process, but were never satisfied since the opening of the Fund. 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 current period there were two transactions valued at \$292,500, which was awaiting the Finance Secretary's approval before the Fund could be restored. These transactions were related to the year 2007;
- (b) A cash book was maintained, but this was not updated since November 2009;
- (c) Bank reconciliation was also done up to November 2009, but these were affected by an un-reconciled balance of \$11,362; and
- (d) The Fund was utilised by the Ministry for the issuance of loans and advances. In this regard, record keeping was lax, in that registers were not maintained of the loans or advances made from the Fund, which if kept would give details of amounts issued, details of repayment(s) and balance(s) outstanding. Some requisition forms were on hand, but these could not be relied upon to determine the status of loans and advances as at 31 December 2010.

Ministry's Response: The Head of Budget Agency indicated that the Ministry (a) shall seek the approval of the Finance Secretary to operate the account; (b) will work to have the reconciliation brought up-to-date; and (c) a system was put in place for the issuing of loans and advances from the Amerindian Purpose Fund effective from January 2011.

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. (2010/85)

AGENCY 21
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters, which have not been resolved

171. The Ministry continued to expend amounts voted as subvention and capital provision for the National Drainage and Irrigation Authority (NDIA). Amounts totalling \$2.982 billion were expended on these provisions for 2010, with an amount of \$1.957 billion being used from the current provision. The NDIA is a separate legal entity created by Act 8 of 2004 and 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 2010 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 continues to pursue in this direction, however, many difficulties are yet to overcome.

Recommendation: The Audit Office had recommended 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. (2010/86)

172. During the period under review, two instances were observed where pay change directives for resignations, retirements and dismissals were forwarded late to the Central Accounting Unit resulting in overpayments of salaries totalling \$149,857, including deductions amounting to \$52,453. At the time of reporting the amount remained outstanding. Evidence was nevertheless seen that indicates that the Ministry has taken action towards ensuring that pay change directives are communicated in a timely manner. A similar situation existed in 2009, when salaries totalling \$1.855M were overpaid. The Ministry was able to recover or clear amounts totalling \$1.008M leaving a balance of \$847,242 in respect the salaries of four officers.

Ministry's Response: The Head of Budget Agency explained that reminders were sent to the officers who had outstanding funds for the Ministry. Despite some officers acknowledged their obligations, repayments are yet to be made. The Personnel Department has been instructed to treat this issue with more dedication and implement procedures to ensure dismissals and resignations are promptly addressed to avoid such occurrences in the future.

Recommendation: The Audit Office recommends that the Head of Budget Agency take follow-up action is taken to recover the amounts overpaid and ensure that a more efficient and effective system is implemented to ensure the timely communication of pay change directives. (2010/87)

173. On the matter of fuel and lubricants purchased, the Ministry acquired quantities valued at \$324.579M from GUYOIL for the period under review. However, as at 31 December 2010 it had overpaid to that supplier amounts totalling \$9.759M on two accounts, while on three others amounts totalling \$71.337M was underpaid. As a result of these circumstances, the expenditure in the Appropriation Account was misstated by \$61.578M.

Ministry's Response: The Head of Budget Agency explained that it is the Ministry's policy to purchase fuel on cash or prepared basis, however, in some cases, mostly emergency, fuel are purchased on credit. In the case of the NDIA, due to the nature of the operation of machinery and equipment and the varying associated activities, fuel and lubricants needs are difficult to accurately determine in any given month. Consequently, it is difficult to determine the amount to be paid in advance of supplies.

Recommendation: The Audit Office had recommended that the Ministry take action to introduce measures for strict control over acquisitions of fuel, while implementing a process of monthly reconciliation with the supplier. (2010/88)

174. 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 circularised instructions. In this regard, pertinent details supporting the clearing of cheque ordered vouchers were not included in the record. In a related matter, the Ministry is still to clear nineteen cheque orders valued \$2.092M. A similar situation existed in 2009 when there were ten outstanding cheque orders totalling \$1.133M. To date, these are still to be cleared.

Ministry's Response: The Head of Budget Agency explained that the Ministry continues to vigorously pursue the clearance of the remaining vouchers. To avoid future occurrence of this query, an officer has been identified to ensure that all cheque orders are returned within the stipulated time and properly recorded as per circularised instructions.

Recommendation: The Audit Office again recommends that the Ministry take immediate action to improve the maintenance of its cheque orders register to the set requirements of circularized instructions, while taking measures to locate the missing cheque ordered vouchers. (2010/89)

Capital Expenditure

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

Accounting Area National Drainage and Irrigation Authority (NDIA)

175. In relation to the drainage sluice at Cottage Mahaicony, an amount of \$1.007M was paid for soil tests, but evidence to support such testing was not provided. In the circumstances, the validity of the transaction could not be determined.

Recommendation: The Audit Office recommends that the Ministry take corrective action to ensure that where payments are made for soil tests, bonds, site photographs, etc. evidence in the form of the related results must be retained for audit. (2010/90)

176. The sum of \$1.4 billion was allocated for the Drainage & Irrigation Project for the period under review. However, only amounts totalling \$115.732M were expended, as at 31 December 2010. The noted short fall of \$1.284 billion occurred because a planned construction of an alternative outlet at Hope canal was rescheduled for execution in 2011.

Accounting Area Crops and Livestock Support Services (Extension Services)

177. In terms of inventory, the Ministry transferred a quantity of its assets when the Crops and Livestock Support Services Division was reformulated, divided and removed to other locations. In this regard, approximately 197 items of furniture and equipment could not be accounted for after transfers were conducted. These included a quantity of computers and related accessories, furniture, fire safety equipment, etcetera.

Ministry's Response: The Head of Budget Agency explained that a significant amount of assets from the Georgetown location was transferred to NAREI and GLDA. The Field Auditor is currently working with the State Auditor to verify these assets.

Recommendation: The Audit Office recommends that the Ministry (a) immediately investigate the discrepancies; and (b) ensure measures are put in place for strict compliance with the requirements of the Stores Regulations as it relates to the accounting for items of stores. (2010/91)

Non-Material Accounting Areas (Meteorological Services)

178. In June 2010, the Ministry paid \$1.6M to acquire two water level recorders and one TVSS surge protector from an overseas supplier, but at the time of reporting the items were not yet received. The circumstances leading to the delay in delivery could not be readily discerned.

Ministry's Response: The Head of Budget Agency explained that the service is still awaiting the delivery of the two water level recorders from Rickly Hydrological. Contacts are being made with the company via e-mail and telephone continuously since payments were made and were informed that some of the parts were unavailable. The most recent contact with the company revealed that the recorders will be shipped by August 19, 2011 and is expected for delivery by September 2011.

Recommendation: The Audit Office recommends that the Ministry take appropriate actions to follow-up with the supplier, with a view to retrieving either the assets or the sum involved. (2010/92)

179. A weather station acquired in 2010 at a cost of \$3.492M was dismantled and the parts listed below were utilised to repair the weather stations at the Kaieteur and Anna Regina locations.

Quantity	Description	Value \$'000
1	Data Logger	977
1	Wind Sensor	311
1	Tipping Bucket Rain Gauge	165
1	Battery	19
Total		1,472

Ministry's Response: The Head of Budget Agency explained that it was the end of the year and there were no funds available to purchase these spares, some of the sensors from the new station in stock were used to repair the station at Kaieteur. There was an urgent need to refurbish this station so as to ensure that there was continuous meteorological data readily available for decision making in the aviation/tourism sector, but mainly for the Amaila Falls Hydropower Project. The parts were incorporated into the 2012 budget for replacement.

180. The assets listed in the table below, which were acquired by the Ministry during the reporting period, were not recorded on the master and sectional inventories, as required by Stores Regulations.

Quantity	Description	Value \$'000
2	Automatic Weather Station	6,984
11	Security Cameras	3,918
1	UPS with internal battery	1,834
1	Water Level Equipment DR 2800 Spectro with Accessories	1,461
2	3KVA 110V APC Smart UPS/SUA	801
1	25hp 2-Stroke Marine Outboard Engine	495
4	GPS Map 76CSX W/SIRF	401
Total		15,894

Ministry's Response: The Head of Budget Agency the service is currently in the process of updating its inventory to include all of the items highlighted by the audit report.

Recommendation: The Audit Office recommends that the Head of Budget Agency institute measures that would guarantee compliance with Stores Regulations, as it relates to the maintenance of master and sectional inventories. (2010/93)

Non-Material Accounting Areas (Fisheries Department)

181. During the period under review, the Fisheries Department purchased items totalling \$25.571M. However, the items were not recorded in the stores ledger. Further, contrary to Stores Regulations № 17 and 20, the Goods Received Book was not written up nor was Internal Stores Requisitions used as a basis of issue of stores. Instead, a stock issue book was used to issue stores, but signatures of officers receiving the stores were not affixed. In addition, stores purchased for the Aquaculture Section were delivered directly to the Section without being brought to account in stock records. Further, stores ledgers were not maintained by the Aquaculture Section and the inventory was not properly written up.

Ministry's Response: The Head of Budget Agency explained that the Department has commenced using the Goods Received Ledger, Immediate Use Register and ISR to record the receipt and issuing of goods. This has started since June 1, 2011. Efforts are in place to complete the record for year 2010.

Recommendation: The Audit Office recommends that the Ministry ensure strict compliance with Stores Regulations, as it relates to the accounting for stores. (2010/94)

AGENCY 23
MINISTRY OF TOURISM, COMMERCE AND INDUSTRY

Prior year matters, which have not been resolved

182. The Ministry continued to incur significant costs in the hiring of taxis, even though they had two vehicles assigned to the Ministry's Administration. The Ministry had expended the sum of \$13.761M in 2009, whilst for 2010 they expended the sum of \$10.047M as shown below:

Name of Taxi Service	Amount \$'000
R&T taxi Service	7,153
Green Ice	2,750
Indian Chief	144
Total	10,047

Ministry's Response: The Head of Budget Agency explained that the cost for hiring taxis was reduced in 2010 due to careful planning and coordination of work among the Departments, also the Ministry has budgeted for additional releases in the 2012 budget.

Recommendation: The Audit Office again recommends that the Ministry 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. (2010/95)

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

183. During the period under review, four employees were overpaid salaries totalling \$165,139. The four employees' services were terminated with 'immediate effect', whilst their salaries would have already been processed and their bank accounts credited. The Ministry was able to recover the sum of \$72,769 through the non-payment of the salary increase for 2010 to two of these employees, leaving a balance of \$83,526.

Ministry's Response: The Head of Budget Agency explained that the Human Resources Department wrote these two employees with a view to recover the amount over paid.

Recommendation: The Audit Office recommends that the Ministry take necessary action to recover the outstanding overpayments. (2010/96)

184. At the time of the audit the Ministry of Tourism had in its possession two bank of Guyana cheques for the year 2010 totalling \$5,027,000 as shown below that had become stale dated. Since these cheques were not paid over to the payee the Appropriation account is overstated.

Date	Cheque	Amount \$	Payee
31/12/2010 for 01/03/2011	05-64526	27,000	PS Ministry of Tourism
31/12/2010 for 01/03/2011	05-64526	5,000,000	Vikab (Guyana) Ltd.
Total		5,027,000	

Ministry's Response: The Ministry is in the process of refunding these two cheques.

Recommendation: The Audit Office recommends that the Ministry take necessary action to refund these cheques. (2010/97)

185. Further, an examination carried out at the Receipt and Payment section at the Accountant General's Department revealed that six cheques totalling \$895,775 were not uplifted by the Ministry of Tourism for the year 2010. The Appropriation Account will also be overstated by this amount.

Ministry's Response: The Head of Budget Agency explained that suppliers usually uplift these cheques directly at the Accountant General's Department. The Ministry will get in touch with their suppliers and inform them that the cheques are available.

Recommendation: The Audit Office recommends that the ministry follow-up these outstanding cheques with the suppliers and the Accountant General's Department. (2010/98)

AGENCY 31
MINISTRY OF PUBLIC WORKS & COMMUNICATIONS

Current Expenditure

Prior year matters, which have not been resolved

186. Despite efforts taken by the Ministry to ensure that cheque orders are carefully monitored and cleared within the required sixteen days of their issue through the submission of bills/receipts and other documents, these were cleared on average forty-three days later than required. Also, at the time of reporting, thirty-one cheque orders for transactions valued at \$77.767M remained outstanding.

Ministry's Response: The Head of Budget Agency explained that it is true that cheque orders were not cleared in the stipulated time of 16 days. This is because when spares and supplies are to be purchased payments have to be made in advance to suppliers and invariably these have to be ordered from overseas. This no doubt takes a lot of time. In many instances also when invoices/quotations are obtained from the supplier by the time the cheques are drawn to make payment all the items are not available and the Ministry has to wait for the other items until further supplies are received by the suppliers. Nevertheless, every effort will continue to be made, as far as practicable, to clear the cheque orders on a timely basis.

Recommendation: The Audit Office had recommended that the Ministry take immediate action to ensure that, as far as practicable, all cheque orders are cleared in keeping with circularised instructions. (2010/99)

Capital Expenditure

Subhead 14005 - Miscellaneous Roads

187. An amount of \$248,987 is still to be recovered in relation to works on the road at Duke Street, Hague, which was undertaken in the year 2005. In a related matter, an amount of \$1.113M that was overpaid in 2004 on the construction of earthen embankment at Tranquility Hall/Voorzigtheid was also not recovered. The overpayment occurred due to the width at the top of the embankment being eleven feet instead of the specified fifteen feet.

Ministry's Response: The Head of Budget Agency explained that the Ministry has been following up the overpayment on the road at Duke Street, Hague, with the Regional Executive Officer, Region 3 to recover the overpayment of \$248,902. In this regard please see my letter dated 12th July, 2011 which was addressed to the Regional Executive Officer, Region 3 and copied to you; and with respect to the earthen embankment at Tranquility Hall/Voorzigtheid the Ministry is pursuing a loss Report with the Finance Secretary in relation to the proposed write off of the sum of \$1.113M. Kindly refer to my letter dated 12th July, 2011 which was addressed to the Finance Secretary and copied to you.

Recommendation: The Audit Office had recommended that the Ministry continue its follow-up action, with a view to bringing the matters to closure. (2010/100)

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

Accounting Area Goods and Services

188. On the matter of fuel and lubricants purchased, the Ministry acquired quantities valued at \$31.450M from GUYOIL for the period under review. As at 31 December 2010, there were two accounts where the Ministry made advance payments to the supplier amounting to \$3.812M. This resulted in the overstatement of the Appropriation Account by the sum paid. Further, the total shown as expenditure on fuel and lubricants includes three transactions valued at \$1.431M, which was in-appropriately charged as "Vehicle Spares and Maintenance."

Ministry's Response: The Head of Budget Agency explained that since September 2010 the Ministry of Public Works and Communications has been making advance payments to GUYOIL for the purchase of fuel. As at 31 December 2010 there was a credit balance at GUYOIL of \$3.812M.

Recommendation: The Audit Office recommends that the Ministry take action to ensure periodic reconciliation of its records with the supplier, while creating a basis for better supervision over the recording of expenditure. (2010/101)

189. Circularised instructions require that log books and historical records be kept for vehicles and equipment owned and/or operated by the Ministry, in order to record the cost of maintenance and other pertinent information. However, of the 112 vehicles and equipment requiring such records, log books were not presented for eighty-nine vehicles and equipment. These included fifty-three vehicles and forty-three pieces of equipment. Of the vehicles log books that were presented, only one was written up to reflect transactions for the entire period. In relation to historical records, these were unavailable for thirty-seven vehicles. In the circumstances, whether the vehicles were operating efficiently, economically and whether journeys undertaken were properly authorised, could not be determined. In the year 2009, seven historical records and seventy log books were not presented for examination.

Ministry's Response: The Head of Budget Agency explained that there is a file for each vehicle/equipment with the relevant details. Log books were in place at the time of the audit. With regard to the vehicles/equipment at Mahaicony Branch Road and Ituni – the log books would have been on these vehicles/equipment at these locations and not at Head Office. Log books were in place at the time of the audit. With regards to the vehicles/equipment at Mahaicony Branch Road and Ituni – the log books would have been on these vehicles/equipment at these locations and not at Head Office.

Recommendation: The Audit Office recommends that the Ministry (a) conform to the requirements of the Stores Regulations in the maintenance of historical records and log books (b) put systems in place to retrieve all historical records and log books from outstations at the end of each year. (2010/102)

Accounting Area Utilities

190. According to IFMAS reports, amounts totalling \$122.063M were expended on Utility Charges for the period under review. However, the differences in the table below were observed between the amounts recorded in the registers of the Ministry.

Description	IFMAS \$'000	Register \$'000	Difference \$'000
Telephone Charges	1,755	1,596	159
Electricity Charges	116,466	115,004	1,462
Water Charges	3,842	3,597	245
Total	122,063	120,197	1,866

Ministry's Response: The Head of Budget Agency explained that the differences are being reconciled.

Recommendation: The Audit Office recommends that the Ministry take action on a monthly basis to reconcile its subsidiary records with IFMAS reports, thus ensuring that at the end of each financial year such differences would be identified and/or cleared. (2010/103)

Accounting Area Revenue

191. 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 this regard, the rental register revealed that eleven officers had owed arrears rental as at 31 December 2010, which amounted to \$10.405M.

Ministry's Response: The Head of Budget Agency explained that the tenants who owe rent have been written to in order to settle their indebtedness.

Recommendation: The Audit Office recommends that the Ministry take immediate action to ensure that all outstanding rents on government flats/premises are collected, while putting systems in place to ensure that rental is paid as or when it falls due. (2010/104)

Capital Expenditure

Prior year matters, which have not been resolved

Accounting Area Roads

192. For the period under review, the contract register was not properly written up, in that contracts numbers and Tender Board reference numbers were not included therein. This made it difficult and time consuming to verify financial transactions relating to contracts. In the preceding financial year, a contract register was not maintained to record details of the financial transactions in relation to the projects undertaken by the Ministry.

Ministry's Response: The Head of Budget Agency explained that it is true that there was absence of contract numbers in the Contract Register and on the vouchers; this was as a result of the number of transactions being rolled over from 2009 which would have required identification and numbering all the 2009 and 2010 transactions. However, the 2011 contract register is adequately maintained

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. (2010/105)

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

Accounting Area Work Services Group (Administration and Salaries)

193. The Ministry did not entirely adhere to stores accounting procedures as the required master and sectional inventories were not maintained for its Works and Services Group. Items of permanent stores were also not marked to identify them as Government property.

Ministry's Response: The Head of Budget Agency explained that the master and sectional Inventories are now being written up and action is now being taken to have all permanent stores marked.

Recommendation: The Audit Office recommends that the Ministry adhere to the requirements of the Stores Regulations as it relates to the maintenance of master and sectional inventories and the marking of assets as Government property. (2010/106)

194. At the time of inspection, thirteen payment vouchers totalling \$834,715 for the Works and Services Group were not presented for audit scrutiny. As a result, the scope of the audit was limited as the completeness and accuracy of amounts expended, including whether value was received for money spent, could not be determined.

Ministry's Response: The Head of Budget Agency explained that the vouchers are available for audit inspection.

Recommendation: The Audit Office recommends that the Ministry 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. (2010/107)

Accounting Area Emergency Works

195. An examination of the documentation in support of the upgrading of 1100m Sea Defences at Turkeyen/ Ogle, East Coast Demerara and the construction of earthen embankment at Good Hope, Essequibo Coast, revealed the following:

Description	Start date	Duration (months)	Date completed	Defects liability period	Contract sum \$'000	Amount paid \$'000
Earthen embankment at Good Hope, Essequibo	10/12/2009	9	10/04/2011	3 months	87,187	86,012
Upgrading of 1100m Sea Defences at Turkeyen/ Ogle	02/01/2008	6	26/01/2009	12 months	176,906	167,621
Total					264,093	253,633

196. As can be noted, there were time overruns in both cases. However, there was no evidence that the contractors had applied for extensions or was there related approvals. In the circumstances, liquidated damages were required under both contracts. From a review of the works it was clear that payments to the contractor had equated the actual project completion cost, thus suggesting that overpayments may have occurred. Noteworthy is the fact that there is no recourse to performance bonds and/or insurances furnished by the contractor, since these had expired long before the actual completion of the works.

Recommendation: The Audit Office recommends that the Ministry take action to calculate liquidated damages based on the relevant terms in the contract and to take action to effect full recoveries. (2010/108)

Accounting Area - Sea Defences

197. At the time of inspection on 20 September 2011, the works on the 550M Rip Rap Sea Defences, Abary/Profit, West Coast Berbice, Region 5 was still at mobilisation stage and some temporary works was being completed. Based on documents seen, the project had exceeded its completion date by over two months and would therefore attract Liquidated Damages, if an approved extension is not granted. Payments under the contract amounted to \$156.561M, but a valuation of the related works and materials on site amounted to \$20.638M, as can be notated from the table below. It was therefore clear that payments under the contract were not commensurate with actual valuations of the works, and could lead to significant overpayments.

Bill No	Bill Description	Certified payments \$'000	Value of works to date \$'000
	Mobilisation Advance	53,761	
	Additional Payments	50,000	
	Additional Payments	50,000	
1	General Items	2,300	2,300
2	Site Clearance and Earthworks	500	500
3	Rip Rap Works (Materials on Site)	-	17,208
4	Transition Works (Materials on Site)	-	630
Total		156,561	20,638

Recommendation: The Audit Office recommends that the Head of Budget Agency carry out critical reviews of the Ministry's works supervision processes in order to determine why progress payments of such magnitude could be made for so meager works-in-progress. (2010/109)

Accounting Area - Hinterland & Coastal Airstrip

198. At the time of inspection, a cheque dated 4 November 2010 in the sum of \$10.030M was still on hand. Audit checks revealed that the sum was to compensate farmers at La Bagatel, Leguan for land acquired by Government for the construction of an airstrip. The failure to repay the sum to the Consolidated Fund resulted in an overstatement of the Appropriation Account by the amount. Nevertheless, it was noted that the cheques were updated in August 2011, with the approval of the Ministry of Finance, and paid to the Public Trustee.

Ministry's Response: The Head of Budget Agency explained that the following processing of payment for the land for the construction of an airstrip at Leguan, it was discovered that there was a dispute of ownership between two brothers and that was engaging the attention of the High Court. The land was acquired in accordance with the Acquisition of Lands for Public Purposes Act Cap. 62:05. The cheques were updated and paid over to the Public Trustee, Ministry of Legal Affairs. Compensations to the farmers were paid by the Public Trustee and payment for the land will be made after the matter is determined by the High Court.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Fiscal Management and Accountability Act (2003), as it relates to unspent balances. (2010/110)

AGENCY 41
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters, which have not been resolved

199. For the period under review, a total of sixty-five transactions relating to pay change directives for resignations, retirements, dismissals and maternity leave transactions for five account areas were examined. Of these, there were fifteen instances where such directives were forwarded late to the Central Accounting Unit of the Ministry resulting in overpaid salaries totalling \$1.774M. At the time of reporting, the Ministry was able to recover \$301,012, leaving an outstanding balance of \$1.473M. In the previous accounting period, there were also overpayments that resulted from similar reasons.

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. (2010/111)

200. 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 \$36.454M for the year 2001 to 2010. The Appropriation Accounts for those years were also overstated by the amounts overpaid. The following are details:-

	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	859	1,010
2010	1,116	658	1,774	301	1,473
Totals	55,681	8,103 ⁺	63,784 ⁺	27,330	36,454 ⁺

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

Ministry's Response: The Head of Budget Agency has acknowledged this finding and has indicated that robust efforts are ongoing to recover those previous years' outstanding overpaid salaries/deductions. The Ministry is currently compiling a list of names and last known addresses of guilty teachers/public officers with the intention to publish those details as a means to recovering these overpaid salaries; the Ministry has succeeded in reducing this total sum from previous years (2001-2008). Efforts are continuing in this regard.

Recommendation: The Audit Office once again 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. (2010/112)

201. 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 materialised. 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 the Finance Secretary was written to on three occasions without results.

Ministry's Response: The Head of Budget Agency indicated that after filling several reports with the Losses Board the Ministry is still awaiting a favourable response.

Recommendation: The Audit Office again recommends that the Head of Budget Agency seek audience with the Finance Secretary to determine the way forward. (2010/113)

202. 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. For the year 2010, there were twenty-four cheque orders totalling \$35.837M which remained outstanding. This situation was compounded by an outstanding balance of seventy-three valued at \$2.290M for the years 2004 to 2009.

Ministry's Response: The Head of Budget Agency indicated that favourable changes in attitudes have been recorded with respect to the timely clearing of cheque orders, following the enforcement of (a) warning letters sent to defaulters as reminders of outstanding cheque orders; (b) withholding of all cheque orders to be uplifted by defaulters; (c) withholding of all cheque orders to be uplifted by defaulting Sections/Units; and (d) withholding of salaries of defaulters.

Recommendation: The Audit Office recommends that the Ministry make special efforts to adhere to circularised instructions in relation to the clearing of cheque orders. (2010/114)

203. 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 expeditor 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 indicated that the Ministry will again approach the Finance Secretary to seek a speedy resolution of these issues.

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 ten years. (2010/115)

204. In relation to contracts entered into during the period, a number of deficiencies were observed that would expose the Ministry to great financial risks should contractors renege on agreements, provide substandard works or fail to show due diligence in the execution of works. These deficiencies were in fact the absence of clauses stipulating commencement, duration and completion dates, defects liability period and liquidated damages charges. Nonetheless, effective January 2011, there was evidence of corrective measures in this regard.

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

Recommendation: The Audit Office once again recommends that the Head of Budget Agency take immediate steps to institutionalise the use of the standard bidding documents of the NPTAB, while ensuring that all contracts or agreements do not in any way compromise the interests of the Government of Guyana. (2010/116)

Other Matters

Stores and Other Public Property

205. The Ministry was in breach of the requirements of the Stores Regulations, as a result of the following:

- (a) A master inventory was not maintained for the items procured and distributed to the various departments, sections and schools; and
- (b) Items distributed to the New Amsterdam Technical Institute and the University of Guyana, Berbice were not entered into a goods received book or inventory. Permanent stores or assets were also not marked to identify them as Government property. At the time of reporting, the Ministry was in the process of compiling a Master Inventory.

Ministry's Response: The Head of Budget Agency explained that severe staff shortages had hindered efforts of marking and inventory, as the Ministry was operating with a third of its authorised staffing for the Central Accounting Unit. However, several appointments were made in 2011 which availed the manpower needed to recommence and sustain such efforts. The University of Guyana, Berbice and New Amsterdam Technical Institute are equipped to inventorise and mark capital stores procured on their behalf, however, similar human resource problems also exist at these Institutions. Also, steps are being taken to assign capable personnel to these stations to ensure full procedural compliance with the Stores Regulations.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to ensure that the Stores Regulations as it relates to the maintenance of inventories, marking of assets and accounting for goods is complied with in every respect. (2010/117)

206. A survey of stores at the Central Accounting Unit, 68 Brickdam, National Centre for Educational Research Development (NCERD), Book Distribution Unit (BDU) and Guyana Industrial Training Centre (GITC), revealed the following: -

- (a) Section 6(1) and 6(2) of the Sores Regulations (1993) were breached, in that, Central Accounting Unit did not maintain stock ledgers to provide a basis for reconciliation between Stores at 68 Brickdam, NCERD and BDU and bin cards to record the receipts and issues of items of stock were either not maintained or was not properly maintained. As a result, vital control mechanisms to ensure proper accountability for stock were not in place. A goods received book was also not maintained at the BDU Stores for the period under review;

- (b) From a sample of forty texts book titles at the BDU Stores, a physical count revealed thirty-two instances of shortages and six instances of excesses;
- (c) In breach of the Stores Regulations and the requirement for adequate segregation of duties, the Storekeeper at the BDU Stores was noted to be responsible for the maintenance of stock ledgers and bin cards. The regulations require that stock ledgers be maintained by the accounting unit to form a basis of reconciliation with the bin cards at the stores;
- (d) The BDU Stores was in breach of Section 34 of the Stores Regulation (1993) as its record of gifts received did not confirm to Form 18 prescribed under that regulation. Additionally, there was no evidence that the appropriate action was taken to have the gifts recorded in the Country's accounts;
- (e) The manner of storage of books that were gifted at the BDU Stores made the various texts and quantities thereof, inaccessible and therefore it was difficult to carry out a physical count or determine proper accountability for the texts;
- (f) At the GITC, there were twelve instances of shortages and five instances of excesses between our physical count and the amount recorded on the bin cards; and
- (g) In relation to 68 Brickdam, stock ledgers were maintained at the store, but bore no evidence of supervisory checks and in fourteen instances reference numbers from the good received book were not quoted. Also, internal stores requisitions were not serially numbered, resulting in difficulty when attempts were made to trace transactions to the stock ledger.

Ministry's Response: The Head of Budget Agency has acknowledged these findings and has indicated that the Ministry had attempted to rotate/re-assign staff to give priority to the proper management of Stores, however, severe staff shortages at the time resulted in little effectiveness of such palliative measures. Also, steps are being taken to recruit/assign capable personnel to these stations to ensure full procedural compliance with the Stores Regulations. The Head of Budget Agency also advised that the Ministry has recently embarked on capacity building amongst all stores, as a measure of curtailing further occurrences.

Recommendation: The Audit Office again recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2010/118)

Accounting Area - Maintenance of Buildings

207. A sample of seven rehabilitation projects undertaken by the Ministry during 2007 revealed six instances where contractors were overpaid amounts totalling \$2.108M on measured works. The Ministry was able to clarify matters or recover overpayments amounting to \$1.878M on five projects, but could not validate or recover the sum of \$230,000 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
St. Agnes Nursery School	1,294	200
Total		230

Ministry's Response: The Head of Budget Agency has acknowledged these findings.

208. For the year 2009, the following amounts were overpaid on measured works, in relation to awards for the maintenance of buildings under the Ministry's current provisions. As can be noted, recovery of the outstanding amounts was merely eighteen percent of the overpaid sum.

Description	Contract Sum \$'000	Amount Overpaid \$'000	Remarks
East La Penitence Primary	4,531	196	\$92,140 repaid
Ascension Nursery	3,701	122	
Cummings Lodge Secondary	4,099	278	
St. Joseph High	6,911	2,009	
Comenius Primary School	6,381	1,115	
Totals	25,623	3,720	\$589,517 repaid

209. The Comenius Primary School was also affected by the failure of the Ministry to provide documentary evidence to validate expenditure totalling \$825,000 from provisional sums for plumbing and electrical installation under the contract. Given this situation, the overpayment reflected in the table above would be increased by the unsubstantiated amount.

Ministry's Response: The Head of Budget Agency indicated that for: East La Penitence Primary the Ministry is still to recover the \$103,600; Ascension Nursery, Cummings Lodge Secondary and St. Joseph High the Ministry is currently negotiating the deduction of the total overpaid amount from payments due and payable to the contractor for current projects; and Comenius Primary School the Ministry was successful in recovering \$589,517 of the total overpaid sum from the contractor. However, the receipt was inadvertently recorded as miscellaneous revenues and included the refund of several other cheques.

210. The table below summarises overpayments in relation to measured works that had occurred during the execution of projects under the Ministry’s current programmes, classified under “Maintenance of Buildings” in the current reporting period. These overpayments were discerned during physical verification exercises conducted on a sample of ten projects, together with personnel of the Ministry and/or consultants, who had been integrally involved in the supervision of the works. Additionally, the related matters were discussed, and agreed with a team headed by the Special Projects Officer of the Ministry.

Description	Contract Sum \$’000	Amount Paid \$’000	Measured Works \$’000	Amount Overpaid \$’000	Remarks
Brickdam Secondary	5,163	5,163	4,260	903	\$2.346 M on hold
Bel Air Primary	4,671	4,671	4,611	60	
Charlestown Secondary	3,973	3,973	3,439	534	
Totals	13,807	13,807	12,310	1,497	

211. As it relates to the Brickdam Secondary School, a contingency sum of \$469,350 was paid in full to the contractor, without the required approval and documentation detailing the use of the sum. As such, the payment is considered an additional overpayment to the contractor, which accordingly should also be recovered.

Ministry’s Response: The Head of Budget Agency indicated that for the Brickdam Secondary, the overpaid sum of \$1.373M will be recovered from the payment due to the contractor. In respect of Bel Air Primary and Charlestown Secondary the respective overpayments of \$59,500 and \$533,600 will be recovered from the contractors.

Recommendation: The Audit Office again recommends that the Ministry make every effort to have outstanding amounts recovered, while implementing stricter controls over the supervision and certification of works. (2010/119)

Accounting for Expenditure

212. For the period under review, a total of sixty-eight payment vouchers for expenditure amounting to \$15.121M 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 and/or whether value was received for the money spent. Similar situations occurred in the respective years 2008 and 2009 where 139 and thirty-five payment vouchers remain outstanding to date.

Year	No of Missing Vouchers	Value \$'000
2008	139	49,958
2009	35	4,587
2010	68	15,121
Total	242	69,666

Ministry's Response: The Head of Budget Agency has acknowledged these findings and has indicated that stricter controls have been instituted to ensure the secured custody and integrity of payment vouchers. Often vouchers reported to be missing by the Audit team are subsequently discovered in their custody. Also, a combined effort to locate outstanding payment vouchers is ongoing.

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. (2010/120)

213. The current expenditure for the year 2010 was overstated by \$1.493M as a result of a failure to refund the amounts on three cheques. It should be noted that the cheques were still on hand at the time of reporting, with no evidence of action to comply with the requirements of the Fiscal Management and Accountability (FMA) Act. The following are the details:

Voucher No	Cheque No	Date	Particulars	Amount \$
3266	05-062482	31/12/2010	Purchase of slinky spring.	1,158,190
1891	05-042399	31/12/2010	Remedial Programme	30,000
2273	05-064780	31/12/2010	Meals supplied for CXC students.	304,500
Total				1,492,690

Ministry's Response: The Head of Budget Agency indicated that the Ministry will act upon the advice of the Auditor General.

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. (2010/121)

Accounting Area - Fuels and Lubricants

214. During the period under review, the Ministry acquired quantities of fuels and lubricants valued at \$21.936M from GUYOIL. However, as at 31 December 2010 it had overpaid to that supplier amounts totalling \$499,470. This resulted in the overstatement of the Appropriation Account by the sum overpaid.

Ministry's Response: The Head of Budget Agency has acknowledged these findings.

Recommendation: The Audit Office recommends that the Ministry introduce measures to maintain strict control over fuel acquisitions, while taking steps to update and reconcile its fuel records, with a view to determining the reason(s) for the overpayment. (2010/122)

Accounting Area - Grants for Security Services

215. During 2010, expenditure for security services totalled \$230.069M. This included \$143.932M paid as security grants to ninety-three schools. The five schools listed in the table below were randomly chosen for accountability tests, which resulted in the observations shown.

School	Grant \$'000	Security Invoices not seen	Status of Cash Book	Bank Balance at 31/12/2010	Bank Reconciliation Jan. '10 to Dec. '10	Other missing records
St Roses High	3,283	Sept. 2010	Satisfactory	128,479	None	BS* for Oct. 2010
Charlestown Secondary	2,219	October 2010	Satisfactory	304,594	-do-	
St Thomas Moore Primary	1,716	March 2010, October 2010 & December 2010	None	5,802	-do-	BS* for Aug 2010 to Sept. 2010 & AR** for Jan. 2010, Mar. 2010, Oct. 2010 and Dec. 2010
St Gabriel's Primary	1,716	-	Unsatisfactory	Not verified	-do-	BS* for Jan. 2010 to Dec. 2010
East Street Nursery	986	-	None	324,466	-do-	

Note: * Bank Statements
 ** Acknowledgement Receipts

Ministry's Response: The Head of Budget Agency indicated that the Ministry will act upon the advice of the Auditor General to put improved financial systems in place so as to better monitor these expenditures.

216. In the preceding period a number of discrepancies were noted following audits carried out at F.E. Pollard Primary and Ascension Community High, which were also randomly chosen for accountability tests on their respective grants of \$1.359M and \$1.812M.

Ministry's Response: The Head of Budget Agency indicated that thorough investigations into these findings were conducted and the Central Accounting Unit is to submit a report inclusive of appropriate recommendations.

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. (2010/123)

Accounting Area - Electricity Charges

217. During the period under review the Ministry expended the sum of \$119M on electricity charges, as compared to \$301.736M in the preceding period. The latter amount included an amount of \$185M, which was prepaid to the Guyana Power and Light Company to offset billings in 2010. Nonetheless, a scrutiny of the “electricity register” revealed that the related electricity accounts were not credited with respective payments that comprised the sum of \$185M paid to GPL.

218. As was reported previously, the amount of \$185M was paid over to GPL without any billings 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. In fact, it was intriguing to note that the unspent balances from several subheads were transferred, without any approved virements, to the “Electricity Charges” subhead in order to facilitate the payments, ostensibly indicating that the transfers may have had the assistance of the Ministry of Finance, since under the 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 has acknowledged these findings.

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 record keeping supported by evidence to validate the completeness and accuracy of payments. (2010/124)

Accounting Area - Subvention and Grants

219. The sum of \$1.360 billion was disbursed as Subvention and Grants, but the Ministry was unable to present evidence of how they sought assurance on the utilisation 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. A similar observation was made in the proceeding period.

Ministry’s Response: The Head of Budget Agency has acknowledged these findings.

Recommendation: The Audit Office recommends that the Ministry seek to obtain statements of expenditure from the other agencies for submission to the Audit Office on a timely basis. (2010/125)

220. Included in the \$1.360 billion was the sum of \$190M, which was paid to President’s College as subventions. However, according to the records of the College an amount of \$4.935M was refunded to the Ministry and subsequently deposited into the Consolidated Fund. Nonetheless, an unexpended balance of \$18.065M remained with the College and was not refunded to the Consolidated Fund as required by the FMA Act. Since adjustments were not made to the Appropriation Account, it was therefore overstated by \$23M.

Ministry's Response: The Head of Budget Agency indicated that the Ministry was approached by the college to commit this unexpended sum towards the settlement of arrears for metered electricity consumption. It is expected that approval for this proposed expenditure will be forthcoming soon following considerations of the subject Minister, especially given the expectation that the continued neglect of this obligation may result in the eventual discomfort of student/teachers and disruption of activities/programmes at the college.

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 unexpended balances. (2010/126)

Accounting Area - Goods

221. In relation to the supply of school feeding biscuits, there were two instances where biscuits valued at \$89.442M were not supported by documentary evidence attesting to the receipt of the stock of biscuits. Further, checks carried out on stores records also failed to establish the receipt of the goods, prompting suspicions that the orders were still outstanding.

Ministry's Response: The Head of Budget Agency indicated that in most cases out of Georgetown, the supplier delivers school feeding biscuits directly to the Regions and as such, only copies of the delivery notes are kept at the BDU. Nonetheless, the Ministry will ensure that it adheres to better practices.

Recommendation: The Audit Office recommends that the Head of Budget Agency take definitive action to ensure that the standards of accountability required for goods and other acquisitions, as set out in the Stores Regulation, be adhered to at all times. (2010/127)

222. In a related matter, the supply of meals valued at \$69.026M to the Cyril Potter College of Education (CPCE) to feed resident students during the period under review was undertaken without adherence to the procurement procedures set out in the Procurement Act (2003) and related Regulations.

Ministry's Response: The Head of Budget Agency indicated that the Ministry will seek approval from the NPTAB for award of contract.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulations. (2010/128)

223. On the basis of sole sourcing, the Ministry sought and obtained approval from the NPTAB to procure text books from a local supplier at a cost of \$110.291M, during the reporting period. In this regard, the following was observed, viz.

- (a) It was noted that the NPTAB approval was granted on 29 December 2010, following which two cheques were drawn on the Consolidated Fund in respect of three vouchers that comprised the sum. The cheques were disbursed to the supplier on the dates indicated in the table below.

Cheque No	Date	Amount \$'000	Date Paid
05-068555	31 December 2010	40,000	4 May 2011
05-063392	31 December 2010	70,291	20 September 2011
Total		110,291	

- (b) As can be noted, payments took place four and eight months into the New Year, which confirms the use of a strategy to defeat the controls enunciated in the FMA Act, by the withdrawal of sums appropriated in one year and holding them for extended periods for spending during the life of another Appropriation Act. It is even more disturbing that such a serious breach, is aided and abetted by the Ministry of Finance, through a process where stale dated cheques are extended for use at current dates. This was the case of the second cheque, which was updated on 9 June 2011.
- (c) Following the payment of \$70.291M on 20 September 2011, the supplier refunded to the Ministry a sum of \$30.291M on Scotiabank Manager's Cheque 165191 30775 dated 20 September 2011. Consequently it became apparent that the intention of the Ministry was to pay over only \$40M, but was constrained by the sum written on the instrument on hand. Such dangerous accounting could only leave the Ministry, and Government as a whole, at risk. This situation was compounded by the fact that to date the Ministry has failed to repay the sum refunded by the supplier, to the Consolidated Fund.
- (d) The contract executed with the supplier was dated 4 May 2011 and was drawn for the full amount of \$110.291M, which was approved by the NPTAB. Given the date of the agreement for the supplies, the accounting methodology used to prepare cheques in the name of the supplier on 31 December 2010 was irregular.
- (e) The records kept by the BDU did not cross reference transactions to orders and/or payment vouchers and this negated the possibility of accurately tracing related deliveries;
- (f) In an attempt to assure the audit examiner that stock was delivered on the initial payment of \$40M, the Coordinator of the Ministry's Book Distribution Unit (BDU) produced delivery invoices of the supplier, but these did not indicate the order number(s) to which the supplies were related and the cost of the deliveries.

- (g) Nonetheless, a scrutiny of the delivery notes revealed that books similar to the 2010 orders were delivered in August 2011 and September 2011. In this regard, the Coordinator of the BDU clarified that this was in partial satisfaction of the order for which \$40M was paid.
- (h) If the deliveries were to be accepted as being made under the orders for 2010, then the supplier is still to deliver books to a value of \$62.425M, since the computed value of deliveries to date was \$17.575M. It was interesting to note that the time period given for delivery was six months, with an end date of 31 October 2011.

224. In relation to the previous financial year, amounts totalling \$230M was drawn on the Consolidated Fund under similar circumstances and paid to the same supplier, as shown in the table below.

Cheque No	Date	Amount \$'000	Date Paid
03-938838	31 December 2009	60,000	1 February 2010
03-938835	31 December 2009	60,000	10 March 2010
03-938831	31 December 2009	50,000	16 April 2010
03-938824	31 December 2009	60,000	11 June 2010
Total		230,000	

225. The following was observed from an examination of the transactions: -

- (a) The approval of NPTAB supplied by the Ministry did not disclose details of the intended orders, such as book titles, authors, quantities, and values that comprised the sum approved. However, the Ministry provided two contracts and three book lists that gave details of the order.
- (b) The first contract was in the sum of \$185.180M and dated 29 January 2010, while the other contract was for \$40M and was surprisingly dated 21 January 2011. A contract was not yet entered into for the supplies valued at \$4.820M that would complete the order. Here again there was the essence of strange or irregular accounting in the drawing of cheques before the agreement was signed.
- (c) The supplies on the first contract were to be delivered by 31 May 2010 or within four months, while the second contract required that this be done by 22 February 2011 or within one month.
- (d) The Audit Office was unable to validate delivery on the orders, as the state of accounting at the BDU made accounting for the books impractical. It should be noted that the BDU provided delivery invoices with supply details of several books. However, these invoices were not referenced to the related orders and did not include the prices of the books supplied.

- (e) Nevertheless, if the deliveries were to be accepted as being made under the orders referred to at (b) above, then the supplier would have delivered books to a value of \$225.180M, as compared to the sum of \$230M, which was paid to the supplier. This would leave the sum of \$4.820M, that was referred to at (b) above, outstanding.

Capital Expenditure

Prior year matters, which have not been resolved

226. The Ministry is still to recover the following amounts, which were overpaid since 2005: -

- (a) An overpayment of \$703,780 on the renovation of the library building at University of Guyana, Turkeyen Campus, that occurred as a result of payments on measured works, which exceeded the actual quantities, shown in the table below.

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) An amount of \$12.142M overpaid 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. However, in May 2011, the contractor has repaid the sum of \$7.907M leaving an outstanding balance of \$4.235M.

Ministry's Response: The Head of Budget Agency indicated that (a) the Ministry is currently negotiating the deduction of the total overpaid amount from payments due and payable to the contractor for current projects; and (b) the Ministry has acknowledged this finding and further indicated that the following measures have since been instituted to avert any incidence of overpayment on civil works contracts: (i) all site inspections must be conducted with the use of complete documentation of relevant sections of the bill of quantities; (ii) officers and consultants conducting site inspections are required to submit signed and detailed inspection reports with supporting printed digital images; and (iii) officers have been made aware that confirmed cases of overpayments will result in full prosecution of attending and supervising personnel.

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. (2010/129)

227. 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, the overpayment was not recovered by the Ministry.

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

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. (2010/130)

228. On the matter of the outstanding vouchers and documentation in support of expenditure totalling \$22.979M for the year 2007, the Ministry is still to provide records to validate spending amounting to \$6.715M. As such, the completeness, accuracy and propriety of the related expenditure could not be established. The sum was expended on behalf of the University of Guyana (Berbice) 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 has indicated that efforts are still ongoing to locate the outstanding vouchers to be presented for audit scrutiny/examination.

Recommendation: The Audit Office once again recommends that the Ministry take appropriate measures to provide the relevant documentation for the outstanding difference for audit scrutiny. (2010/131)

229. 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 still has not been received at the time of reporting.

Ministry's Response: The Head of Budget Agency indicated that this matter is presently being handled by the Attorney General Chambers.

Recommendation: The Audit Office again recommends that the Ministry take immediate action to determine the contract and recover the outstanding amount from the contractor. (2010/132)

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

Accounting Area - Furniture and Equipment Capital

230. Audit examination under this accounting area revealed that:

- (a) supporting evidence and documentation, such as suppliers' acknowledgement receipts, delivery notes and stores accounting for capital goods totalling \$19.467M were not included on payment vouchers. The sum also consisted of two cheque orders totalling \$2.607M, which have not been cleared to date;
- (b) the Guyana Technical Institute had not received a dismantlable cold room valued at \$2.710M and in the case of items received, there was a failure to mark them as Government property in keeping with the requirements of the Stores Regulation;
- (c) from verifications done at the CPCE, a purchase of 191 items of science laboratory equipment valued at \$2.5M remains to be delivered; and
- (d) a goods received book and inventory of assets was not kept at the Linden Technical Institute to record either the receipt of goods or details of assets acquired and on hand. Also, assets were not marked as Government property.

Ministry's Response: The Head of Budget Agency indicated that the Ministry (a) acknowledged that the documentation referred to had been obtained by the attending officers but was however misplaced and steps are afoot to locate same to be presented for audit scrutiny. The attending officer has been notified of the need to clear the cheque orders under reference; (b) it was decided that the amount of \$2.710M would be deducted from payments owing to the supplier in question. The items received are listed to be marked as part of an ongoing marking exercise; (c) it was decided that the amount of \$2.5M would be deducted from payments owing to the supplier in question; and (d) following a recently concluded capacity building training workshop it is expected that this undesirable state of affairs will soon be rectified.

Recommendation: The Audit Office again recommends that the Head of Budget Agency take immediate corrective action in relation to the discrepancies identified. (2010/133)

Accounting Area - Capital Works

231. As it relates to capital works, a sample of six contracted projects were examined together with the Ministry personnel and/or consultants, who were integrally involved during the execution of the projects. As can be noted from the table below, overpayments totalling \$6.284M occurred on five of these projects during the period reviewed. Following the detection of the overpayments, the related matters were discussed, and agreed with a team headed by the Special Projects Officer of the Ministry.

Description	Contract Sum \$'000	Amount Paid \$'000	Measured Works \$'000	Amount Overpaid \$'000
IT Laboratory at Charity Secondary	4,058	4,032	3,634	398
IT Laboratory at Aurora Secondary	2,064	2,026	1,781	245
New wing to Patentia Secondary	95,179	95,179	93,532	1,647
Extension of Tucville Secondary	28,709	28,709	28,251	458
Construction of Leonora Secondary	293,506	135,068	131,532	3,536
Total	423,516	265,014	258,730	6,284

232. The following other discrepancies were also revealed, viz.

- (a) In relation to the IT Laboratory at Charity Secondary School, an additional sum of \$366,980 was paid to the contractor based on a variation, for which an approval was not provided; and
- (b) The contract for the Leonora Secondary School was signed on 18 May 2010, with allotted project time of forty-eight weeks. At the time of the verification exercise, which was carried out on 14 June 2011, the works were still in progress. At this time, approximately fifty-five weeks had elapsed. It should be noted that an application for time extension was not made and such approval was not granted. Consequently, the Contractor would be liable under the contractual terms to pay liquidated damages.

Ministry's Response: The Head of Budget Agency indicated that in relation to the IT Laboratories at the Charity and Aurora Secondary Schools, the Ministry is awaiting a response from the REO Region 2 on the action taken on these overpayments; according to the consultant additional works on IT Laboratory at Charity Secondary School were done in lieu of overpayments, however, supporting documents and a revisit is required to confirm same; in relation to New wing to Patentia Secondary additional works were done and a revisit is required to confirm same; the overpayment in the sum of \$457,712 on the extension of Tucville Secondary is to be recovered from the contractor; and for the construction of Leonora Secondary, the works have now been completed and the project is now approaching practical completion.

Recommendation: The Audit Office recommends that the Head of Budget Agency aggressively follow-up these matters to ensure all overpayments are recovered. (2010/134)

AGENCY 44
MINISTRY OF CULTURE YOUTH AND SPORT

Current Expenditure

Prior year matters, which have not been resolved

233. The Ministry is still to recover amounts totalling \$852,780, which remain outstanding in relation to overpayments in the year 2009. Even though there was evidence of efforts to recover the amounts involved, the process of recovery was considered exceedingly slow.

Ministry's Response: The Head of Budget Agency has explained that the Guyana Police Force was requested to provide assistance to locate the employees. The Ministry is awaiting status report from the Police.

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. (2010/135)

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

234. The Ministry has failed to facilitate the laying of reports and audited accounts in the National Assembly for the statutory entities under its control that are listed in the table below.

Entity	Year of Last Audit Report	Remarks on Financial Statements
National Trust	2003	Financial statements on hand 2004 to 2009.
National Sports Commission	2004	Audit in progress for 2005 to 2010.

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly. (2010/136)

Accounting for Expenditure

235. The Ministry had not presented a total of twenty-two payment vouchers totalling \$918,848 for audit examination. In the absence of these payment vouchers and supporting documents, it could not be determined whether expenditure was properly incurred or whether value was received for the amounts expended.

Ministry's Response: The Head of Budget Agency has indicated that seventeen of the vouchers listed as unrepresented are currently available for audit examination. A search for the vouchers is ongoing.

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. (2010/137)

236. The cheque order register for the Special Project Account was not updated when cheque orders were cleared. This made the examination of the register difficult since it could not be determined whether cheque orders were cleared within sixteen days as stipulated by financial instructions. The details of thirty-eight cheque orders totalling \$7.867M were reflected in the register as outstanding, but because of the reported tardiness, an accurate position could not be ascertained.

Ministry's Response: The Head of Budget Agency has indicated that an exercise to update the register for the Special Project Account is currently in progress.

Recommendation: The Audit Office recommends that the Ministry take immediate action to improve the maintenance of its cheque orders register to the set requirements of circularised instructions, while taking measures to locate the missing cheque ordered vouchers. (2010/138)

237. An audit examination of the imprest account revealed 127 instances where advances totalling \$1.657M were issued to fifty-seven officers, which were not cleared promptly, that is, immediately after the conclusion of the related official business. Instances were also observed where twenty-three officers were granted another advance before having cleared the previous advance(s). This was done in breach of circularised instructions on the subject.

Ministry's Response: The Head of Budget Agency has indicated that a system is in place whereby salaries of officers who fail to clear their advances within the specified time, are withheld. The question of officers having more than one advance outstanding is due to the nature of the activity to be undertaken.

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. (2010/139)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 1800100 - Youth

238. The Ministry has still not recovered overpayments totalling \$193,450 paid to a contractor for works carried out at Madewini male dormitory. Further, there was no evidence to indicate that the Ministry had taken note of the 2009 recommendation on this matter.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has noted the discrepancies at Madewini and is making efforts to recover the repayments.

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. (2010/140)

Subhead 4501600 - National Trust

239. Since the year 2005, the Ministry has made slow progress in recovering amounts of \$245,700 and \$989,900 overpaid to a contractor in relation to the rehabilitation of the rampart at Kyk-over-Al and walkway at Fort Zeelandia. The contractor was noted to have refunded a sum of \$50,000 by two payments, which occurred in the months of May 2011 and September 2011. In a related matter, it was noted that for the 2011, the defaulting contractor was awarded two contracts with the Ministry.

Ministry's Response: The Head of Budget Agency indicated that the contractor has pledged to refund the overpayments of \$245,700 and \$989,900 (\$1,235,600). To date 4% was repaid. It is anticipated that the remainder of 96% shall be refunded by the end of the year.

Recommendation: The Audit Office recommends that the Ministry engage the contractor on the subject of the overpayment, with a view to making a meaningful deduction from the proceeds of current contracts. (2010/141)

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

Accounting Area - Capital Projects

240. The Ministry operated a Special Bank Account № 3174 into which funds from various sources such as United Nations Development Programme, UNICEF, UNFPA and the Guyana Lotteries Commission are deposited and from which related expenditure was facilitated. It was noted that significant unexpended balances on capital provisions, shown in the table below, were withdrawn from the Consolidated Fund during the latter part of the year 2010 and deposited into this account. The transfer of the balances was in fact a breach of Section 43 of the Fiscal Management and Accountability Act (2003), which require the repayment of all unexpended sums to the Consolidated Fund. The balance on this account as at 31 December 2010 was \$294.610M.

Line Item	Description	Amount \$'000
1800200	Stadium	99,000
4501800	National Sports Commission	92,500
1205600	National Cultural Centre	1,087
1205700	Building Central Ministry	862
1205800	Umana Yana	2,675
1800100	Youth	4,705
2402600	National Dance School	326
2505800	Museum Development	1,118
2506600	Equipment	2
4400900	Burrowes School of Arts	329
4501600	National Archives	4,076
4501800	National Sports Commission	4,308
45016000	National Sports Commission	7,426
19020000	National Stadium	665
45016000	NSC Swimming Pool	75,531
Total		294,610

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to ensure compliance with the provisions of the Fiscal Management and Accountability Act (2003). (2010/142)

AGENCY 45
MINISTRY OF HOUSING & WATER

Current Expenditure

Prior year matter, which have not been resolved

241. The Guyana Water Incorporated (GWI) and the Central Housing and Planning Authority (CH&PA) were respectively funded by subvention of \$250M and \$150M. Audit reporting on the GWI was last done for the year 2010. The Audit for the CH&PA was also last done for the year 2010. It should be noted that the Ministry failed to have the financial statements of CH&PA and GWI laid in the National Assembly within the Statuary 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. (2010/143)

AGENCY 46
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

Prior year matters, which have not been resolved

242. The Georgetown Public 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 Fiscal Management and Accountability (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 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 18 August 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 of 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. (2010/144)

243. The Corporation was still not able to complete the process of computerising 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. It was however noted that a computer server was acquired and setup in May 2011 to enable the implementation of the computerised accounting program. Nonetheless, the computerisation of the accounting function is still to be completed.

Corporation's Response: The Head of Budget Agency explained that as at September 2011 the work was 40% completed and is expected to be completed by the end of 2011.

Recommendation: The Audit Office recommends that the Corporation do all that is necessary to computerise its financial accounting and record keeping function in keeping with the Health Sector Development Plan. (2010/145)

244. According to the Corporation's records, amounts totalling \$11.868M were collected as revenue, but only \$5.854M was paid to the Consolidated Fund. The difference of \$6.014M was utilised by the Corporation to meet expenses. As stated earlier, the Corporation has to date retained its budget agency status and is therefore bound by Section 46(1) of the FMA Act, which requires revenue to be deposited promptly into the Consolidated Fund. The use of its revenue to finance expenditures for which Parliament had appropriated funds is contrary to the tenets of the Act and defeats budgetary control mechanisms. Similar findings were made in previous years, where revenues were utilised to supplement expenditure, instead of being paid over, as required by the FMA Act.

245. As indicated earlier, the Corporation's budget agency status requires it to account for its expenditure in the Appropriation Account and not in independent financial statements. Because of this, the sums expended from its revenues are not included in Appropriation Accounts or reported on separately. These circumstances have resulted in a lack of transparency and accountability for public funds.

Corporation's Response: The Head of Budget Agency has advised that the Corporation is returning funds due to the Consolidated Fund on a monthly basis with effect from January 2011 and will budget for these expenditure in future Appropriation Account.

Recommendation: The Audit Office again recommends that the Corporation, given its current status as a Budget Agency, take immediate action to comply with Section 46(1) of the FMA Act by promptly depositing all revenue into the Consolidated Fund. (2010/146)

246. During the period under review, amounts totalling \$1.199 billion were expended on the procurement of drugs and medical supplies, of which amounts totalling \$930.754M were paid to the New GPC Ltd in respect of nine major and other minor contracts. The major contracts had an aggregated face value of \$938.587M, from which amounts totalling \$879.914M were paid during the year. In this regard, the New GPC Ltd had not delivered orders valued at \$358.264M, but one contract with a balance of \$58.673M was terminated and this adjusted the balance to \$299.591M. This represented a shortfall of approximately thirty-two percent of the major contracts' value. Of that balance, supplies totalling \$296.813M were received during 2011, leaving outstanding drugs and medical supplies valued at \$2.778M.

Corporation's Response: The Head of Budget Agency advised that the records of the Corporation should be update by 2 September 2011, for 2010 New GPC deliveries were completed in full during June 2011 so as to present a final account to the auditor. To date the amount has been reduced to \$2.778M.

247. A waiver of tender procedures was granted by the NPTAB to allow the purchases from New GPC Ltd. As such, competitive bidding, occasioned by public advertisement, as required by the provisions of the Procurement Act (2003) was not undertaken. In this regard, that waiver was noted to have expired on 30 June 2010, following which orders did not satisfy stipulated tender procedures. A similar situation existed in 2009, when the Corporation purchased drugs and medical supplies valuing \$812.766M without competitive bidding. Nonetheless it was noted that corrective action was taken in 2011.

Corporation's Response: The Head of Budget Agency explained that the process of the seeking approval required by the Procurement Act was undertaken by the Materials Management Unit of the Ministry of Health.

Recommendation: The Audit Office recommends that the Corporation put systems in place to guarantee that there is strict adherence to Sections 26 and 27 of the Procurement Act (2003) in relation to the tendering process, while ensuring that all drugs and medical supplies are delivered in keeping with the terms and conditions of related contracts. (2010/147)

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

248. The NPTAB approved the sole bidder for the supply of one 3-phase mounted transformer in the sums of \$8.721M. However, the Corporation charged this expenditure to its current and not capital provision. The circumstances of this treatment have misstated the Current and Capital Appropriation Accounts by \$8.721M.

Corporation's Response: The Head of Budget Agency indicated that the finding appears incorrect, nevertheless the Corporation need to see the audit evidence.

Recommendation: The Audit Office recommends that the Corporation budget for acquisition of a capital nature under its capital budget or take steps to utilise the available facility where virements from current provision could be sought to improve any deficiencies under its capital project. (2010/148)

Stores and Other Public Property

249. Physical verification was also conducted at the Central GPHC Pharmacy Bond, revealed that there were 173 instances of expired drugs as at May 2011, and sixty-eight cases of drugs which will expire as at December 2011. These expired and soon to be expired drugs valued \$33.977M and \$40.053M, respectively had an aggregate value of \$74.030M.

Corporation's Response: The Head of Budget Agency indicated that these lists were given to the former Coordinator who resigned during the month of June. The current replacement has been busy with updates for 2010 and current contracts.

Recommendation: The Audit Office recommends that the GPHC conduct study to assess the need of these drugs and more accurately determine their purchases. (2010/149)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 4500203 - Medical Equipment

250. Three defibrillators valued at \$6.191M and one versamed ventilator that cost \$2.642M have not been received by the Corporation at the time of reporting, even though the transaction was initiated during the year 2009. The circumstances leading to the delay in delivery could not be readily discerned.

Date	Voucher No	Cheque No	Particulars	Amount \$'000	Amount \$'000
23/10/09	4605240	935793	Purchase 1 Defibrillator	2,064	
23/12/09	4605262	935793	Purchase 2 Defibrillators	<u>4,127</u>	6,191
16/12/09	4604966	930493	1 Versamed Ventilator		2,642
Total					8,833

Corporation's Response: The Head of Budget Agency indicated that the three defibrillators were shipped in September 2011 and are expected in the country shortly. In relation to the ventilator the Corporation is awaiting the delivery.

Recommendation: The Audit Office recommends that the Corporation vigorously follow-up this matter with the suppliers to have the items delivered immediately. (2010/150)

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

Equipment

251. Amounts totalling \$5.970M were paid to foreign suppliers to acquire the items listed in the table below. However, to the time of reporting the receipt of the items were in question. Again, the circumstances leading to the delay in delivery could not be readily discerned.

Item №	Cheque №	Date	Voucher №	Particular	Amount \$'000
1	992470	02/07/2010	2125 & 2126	2 Cardio Serve Defibrillator	4,087
4	030680	26/10/2010	3659	Purchase 68 X-ray Cassettes	1,883
Total					5,970

Corporation's Response: The Head of Budget Agency indicated that the 2 defibrillator and 68 x-ray cassettes are still to be received.

Recommendation: The Audit Office recommends that the Corporation vigorously follow-up this matter with the suppliers to have the items delivered immediately. (2010/151)

AGENCY 47
MINISTRY OF HEALTH

252. 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. During the year of the fire my report had captured 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. At the time of reporting, and during the period under review, the Ministry was able to reconstruct an additional sixty-seven vouchers to the value of \$12.822M and this increased the number of reconstructed vouchers to 154 with a total value of \$38.822M. Only one voucher with a face value of \$427,575 remains to be reconstructed.

Ministry's Response: The Head of Budget Agency 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. As indicated by the Auditor General, the Ministry of Health was successful in reconstructing 154 vouchers to the value of \$38.822M.

Current Expenditure

Prior year matters, which have not been resolved

253. There was no identified overpayment of salaries for the period reviewed. However, a balance of \$476,158 of deductions that were overpaid in 2007 is still to be recovered by the Ministry. The overpayments occurred as a consequence of late pay changes directives to the Central Accounting Unit on resignations, transfers, dismissals and retirements.

Ministry's Response: The Head of Budget Agency 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 each deduction agency. The Ministry currently employs this measure to ensure no overpayments. 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 N.I.S 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 follow-up with the National Insurance Scheme to recover the outstanding overpayments. (2010/152)

254. During 2010, the Ministry expended amounts totalling \$1.546 billion for drugs and medical supplies. Of this sum, an amount of \$1.252 billion was paid to New GPC Ltd., after approvals were obtained from the NPTAB for contracts awarded. The awards were however made on the basis of sole sourcing and not competitive bidding, occasioned by public advertisement. This therefore could not justifiably be considered a fulfillment of the tenets of the Procurement Act (2003). A similar situation existed in 2009. The difference of \$293.558M was paid to the other suppliers.

Ministry's Response: The Head of Budget Agency indicated that the Ministry publicly advertised for pre-qualification of suppliers for medicines and medical supplies in adherence to Sections 26 and 27 of the Procurement Act. The expressions of interest for bids were opened on 23 November 2010. An evaluation was done and an award was made by NPTAB.

Recommendation: The Audit Office recommends that the Ministry continue to ensure that systems are in place to ensure strict adherence to Sections 26 and 27 of the Procurement Act as it relates to the tendering process. (2010/153)

255. In relation to the transactions with New GPC, there were sixteen contracts for 2010 with expenditure totalling \$927.110M, which had outstanding supplies valued at \$30.909M. For 2009 there were still outstanding supplies totalling \$7.560M in relation to ten awards amounting to \$415.418M for the period August 2009 to December 2009 and for the earlier period January 2009 to July 2009, the Ministry was still to account for \$77.855M of its unsubstantiated computed outstanding balance of \$286.695M. This is as a result of a continuing reconciliation of its 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 was still to be verified.

Ministry's Response: The Head of Budget Agency advised for the period 2009 to 2010 drugs to the value of \$75.619M are still outstanding. The Ministry is currently working with the supplier to have outstanding drugs brought to account.

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 utilised over the period. (2010/154)

256. On the matter of fuel and lubricants purchased, the Ministry acquired quantities valued at \$48.337M from GUYOIL for the period under review. However, as at 31 December 2010 it had overpaid to that supplier amounts totalling \$3.176M. This resulted in the overstatement of the Appropriation Account by the sum overpaid.

Ministry's Response: The Head of Budget Agency acknowledged this finding and indicated that the sum of \$3.176M was utilised to pay for fuel during the period January to March 2011.

Recommendation: The Audit Office again recommends that the Ministry take action to introduce measures for strict control over acquisitions of fuel. (2010/155)

Other Matters

257. The Ministry failed to adhere to the provisions 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. In this regard, the breach occurred when it retained cheques drawn on the Appropriation Accounts for the year 2010 and had failed to refund the related amounts. This situation has resulted in the Appropriation Accounts being overstated via 110 cheques valued \$271.895M, some of which were expended during 2011 with the approval of the Accountant General. However, at the time of reporting there were six cheques valued at \$19.951M on hand, as detailed below:

Item	Voucher №	Cheque №	Cheque Date	Particulars	Amount \$'000
1	4708392	05-053077	17/12/2010	Two ambulances	10,000
2	4703383	03-993521	14/07/2010	One 4x4 vehicle	7,990
3		05-034793	11/11/2010	Drugs and medical supplies	922
4	4704326	05-003528	09/08/2010	One micro reader	518
5	4707606	03-824202	19/01/2010	Drugs and medical supplies	428
6		05-060450	28/12/2010	Rehabilitation of health post	93
Total					19,951

Ministry's Response: The Head of Budget Agency advised that the Ministry is currently arranging for the Stores Receipt Notes to be attached to two vouchers. Two vouchers were prepared for the purchase of vehicles from Japan, however, the dealers are unable to supply the vehicles now because the manufacturers are encountering certain difficulties and would be able to supply the vehicles in October 2011. The other cheques have been updated and will be paid to the suppliers.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure full compliance with Section 43 of the FMA Act which required unexpended balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2010/156)

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

Stores and Other Public Properties

258. Verification exercises at the Ministry's Stores in Kingston, Georgetown and Farm, East Bank Demerara, revealed the following unsatisfactory features:

Kingston Stores

- (a) Several entries in stock ledgers were made in pencil and these records were not balanced. In addition, there were instances where receipts and issues of stock were not recorded and there was a failure to reconcile stock ledgers with bin cards. As a result, the vital control mechanism for ensuring proper accountability for stock was not in place;
- (b) In relation to stores accounting, a physical count of items at these stores revealed thirty-one instances of significant shortages and excesses; and
- (c) Some items of stock were not displayed on shelves or stored in a manner to enable easy verification of quantities on hand and in some cases there was no evidence of labelling.

Farm Stores

- (d) The accounting for receipts and issues of the stock of drugs and medical supplies were done in stock ledgers, bin cards and in a computerised database using warehouse management software. However, these records were not updated, resulting in balances shown not being considered as reliable bases for determining the stock position at a point in time. In the circumstances, a proper comparison with physical balances could not be carried out. This is evidenced in the fact that a physical count of a sample of ninety-three items resulted in discrepancies in relation to fifty-seven items or a sixty-one percent error rate;
- (e) It was noted that the computerised database was incorrectly used as a basis of recording information into stock ledgers, thus defeating the necessary requirement to reconcile these records. These ledgers are required to be independent records of transactions, which can otherwise be authenticated through the use of source documents, such as, orders or requisitions, invoices and delivery, receipt and issue notes;
- (f) There was no evidence of reconciliation between stock ledgers and bin cards, resulting in the loss of a vital control mechanism for ensuring proper accountability for drugs and medical supplies;
- (g) An examination of bin cards revealed that:
 - (i) several bin cards were not balanced to show the quantity of stock on hand and were not updated with receipts and issues of stock;
 - (ii) there were instances where entries were deleted and superimposed without being initialed as required by regulations;
 - (iii) in instances, there were entries written in pencil in contravention of regulation requirements; and
 - (iv) there was a lack of accountability in relation to some items of stock, in that, bin cards were not maintained in the cases observed.
- (h) During the period under review, the Ministry continued to suffer losses due to expiration of large quantities of drugs. Noteworthy was the fact that destruction of expired drugs valued at \$39.955M had occurred and a large quantity of expired stock was still on hand, pending processing and destruction.

Ministry's Response: The Head of Budget Agency explained that corrective actions are now being taken. At present the Ministry of Health is carrying out a 100% stock count and the records will be adjusted accordingly. In addition, at the end of this exercise, the Ministry is moving from maintaining a parallel manual system to a fully computerised inventory system. Stock Ledgers are now being balanced and all entries are done in ink. Reconciliation between the Stock Ledgers and Bin Cards are in progress and variances will be clarified and rectified. Also, items are now being fully labeled and placed on shelves.

Recommendation: The Audit Office recommends that the Ministry fully comply with the requirements of the Stores Regulations which relates to the accounting for items of stores. (2010/157)

259. The Ministry was in breach of Section 24 of the Stores Regulations as it did not update the master inventory to reflect acquisitions and disposals of assets. Sectional inventories were also not maintained.

Ministry's Response: The Head of Budget Agency has indicated that the master inventory has been up dated, but the Materials Management Unit is in the process of inserting the date the assets were acquired, transfers and assets written off to complete the exercise. The sectional inventories for all of the departments were prepared and can be verified against the assets of each department.

260. Contrary to the response of the Head of Budget Agency, the submitted record of assets did not include all pertinent information required of the master inventory, in that, dates of acquisition, transfer or written-off and evidence of annual validation of the stock of assets, were not included in the record. As it relates to sectional inventories, the submissions represented parts of the master inventory, directly related to departments within the Ministry. These could not therefore be considered to be records referred to in the response.

Recommendation: The Audit Office recommends that the Ministry do all that is necessary to finalise the updating of the master inventory of its assets, while taking appropriate action to create sectional inventories in keeping with the requirements of the Stores Regulations. (2010/158)

261. Section № 28 of the Stores Regulation stipulates that “The Permanent Secretary shall ensure that all permanent stores are properly marked so as to readily identify them as Government property.” However, with the exception of vehicles, assets of the Ministry were not marked to properly identify them as Government’s property.

Ministry's Response: The Head of Budget Agency explained that the assets in all of the departments are marked. Also, efforts are taken to mark all assets that leave the Materials Management Unit for the departments of this Ministry.

262. Following the submission of a draft report, the Ministry commenced the marking process, but this was abandoned because the methodology being used was not permanent in nature, among other things.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to ensure that the Stores Regulations is complied with as it relates to marking of assets. (2010/159)

263. The Ministry was in receipt of large quantities of gifts during the period under review. However, it was only until 15 August 2011 that the Ministry took action to have them recorded in the Public Accounts. In the circumstances, the related transactions were omitted from the financial statements for the reporting period.

Ministry's Response: The Head of Budget Agency advised that the Gifts Register was updated indicating the value of the gifts received and a copy was sent to the Accountant General for the values to be recorded in the National Accounts.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to ensure that the Stores Regulations is complied with, as it relates to the accounting for gifts. (2010/160)

264. During 2010, the Ministry of Health transferred to the Linden Hospital Complex amounts totalling \$179.480M from its current provisions. The sum was to meet the operational costs of the hospital. The utilisation of the current appropriation to fund the hospital was questioned, because funding for the entity was included under a programme in the budget of the Ministry, as though it was a department, while funding was disbursed as if it was a subvention agency under the Ministry.

265. The manner in which funds were disbursed to the Linden Hospital Complex, resulted in the following: -

- (a) The Linden Hospital Complex was not a autonomous or semi-autonomous body regulated under an Act of Parliament;
- (b) The entity was managed by a Board of Directors and was not required to provide the Ministry with financial or other reports that would indicate that some form of Ministerial supervision was exercised over its processes;
- (c) The related financial transactions were not authenticated by bills and other documentation that would aid in the validation of the sum recorded in the Ministry's books as expenditure. The basis on which the disbursements were accepted as a proper charge to public funds could not therefore be established and as a consequence, the validity of the inclusion of the sum in the Appropriation Accounts could not be determined;
- (d) According to the records of the hospital, expenditure from the disbursements received during 2010 amounted to \$150.691M. An unspent balance of \$28.789M was retained by the hospital in breach of Section 43 of the Fiscal Management and Accountability Act (FMA Act) which states that "at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund"; and

- (e) The hospital also collected revenue amounting to \$4.234M during the period under review, but this was not paid into the Consolidated Fund as required by Section 46(1) of the FMA Act. Instead, it was retained and used to meet operational costs.

Ministry's Response: The Head of Budget Agency indicated that the documentation to validate the expenditures by the Linden Hospital Complex has been given to the State Auditors. Also the Linden Hospital Complex is an activity under Programme 474 - Regional Health Services and the Cheque Order System is used to cater for the operational core of this entity. The unspent balance will be refunded to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Ministry take affirmative action to discuss this matter with its subject Minister and, if necessary, the Office of the Budget of the Ministry of Finance, with a view to having definitive decisions and action towards regularising the status of the Linden Hospital Complex. (2010/161)

Other Matters

266. An examination of 104 payment vouchers for purchases under the current and capital provisions of the Ministry revealed that twenty-eight vouchers totalling \$161.930M had no evidence supporting acknowledgement of the amounts paid nor were Delivery or Stores Receive Notes attached as evidence of the receipt of goods. As a result, the status of the related transactions could not be determined.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is currently attaching the Delivery and Stores Received Notes to the vouchers. However, eighteen vouchers have been cleared to the value of \$79.272M.

267. At the time of reporting in September 2011, the Audit Office was in the process of verifying the eighteen vouchers totalling \$79.272M for accuracy, completeness and validity.

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. (2010/162)

268. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts or other supporting documents. However, the status of the Ministry's compliance with this regulation could not be determined, since the dates cheque orders were cleared were omitted from the register.

269. Further, an examination of the Cheque Order Register revealed that nine cheque orders valued at \$6.377M in respect of 2010 were not cleared at the time of reporting. In the circumstances, the accuracy and validity of these payments and whether value was received for the sums expended could not be determined.

Ministry's Response: The Head of Budget Agency indicated that with effect from September 2011 the Cheque Order Register will be updated to reflect the date the vouchers were cleared. Also, the Ministry is taking steps to clear the outstanding cheque orders.

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 locate the missing cheque ordered vouchers. (2010/163)

270. In 2010, the Ministry operated an Ordinary Imprest of \$1.753M and this sum was fully retired as at 31 December 2010. However, it was noted that the Imprest was not operating at its approved limit, having been short retired by an approximated net amount of \$78,844 over the years 2007 through 2009. To date, there has been no action to restore the Imprest to its operational capacity.

Ministry's Response: The Head of Budget Agency explained that the Imprest was issued in 2008 for the same amount it was retired for. The liability in 2007 for \$ 65,000 was not approved by the Ministry of Finance; hence the Imprest for 2008 was issued less this amount. We are still awaiting a response from the Ministry of Finance for \$13,844 for the 2009 Imprest. The Imprest for 2009 was issued less this amount.

Recommendation: The Audit Office again recommends that the Ministry undertake a full reconciliation of the Imprest, while initiating discussions with the Finance Secretary and Accountant General, with a view to obtaining solutions that would aid in the restoration of the Imprest. (2010/164)

271. On the management of the Imprest, it was noted that from a population of one hundred and twenty-one advances, seventy-one were cleared on an average of twenty-five days after stipulated clearing dates. This was compounded by the fact that thirty-one additional advances did not have the intended clearing dates affixed to requisition forms, as required.

Ministry's Response: The Head of Budget Agency indicated that the Ministry in 2011 will exercise greater vigilance in having its officers to clear their advances in the stipulated time indicated on the form.

Recommendation: The Audit Office recommends that the Ministry (a) put measures in place to ensure that advances are cleared in a timely manner; and (b) advance requisitions are properly written-up at all times. (2010/165)

AGENCY 48
MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

Current Expenditure

Prior year matters, which have not been resolved

272. During the years 2005 to 2008 and 2010 the Ministry had paid over salary deductions totalling \$2.937M to the various agencies particularly Guyana Revenue Authority and National Insurance Scheme. The Ministry had been making efforts to recover these sums and in 2010 amounts totalling \$1,534,600 were recovered from the Guyana Revenue Authority and the National Insurance Scheme.

Ministry's Response: The Head of Budget Agency explained that they are still working to ensure total recovery from the agencies involved.

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 if necessary on this matter. (2010/166)

273. 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 on the 21 June 2007 and he was awaiting the outcome.

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

274. 307. Bank reconciliation statements were not prepared for the entire year for bank account numbers 3211 - Poverty Imprest, 3167 Ministry Imprest and 3191 - Old Age Pension Imprest. In fact bank reconciliation statements for Account 3211 was last reconciled to May 2010, Account 3167 - February 2010 and Account 3191 May 2010. Further, an examination of the bank reconciliation statements revealed that the dates of the cheques shown as unrepresented were not stated, as such we were unable to determine whether any of the cheques were stale dated. In addition, the bank reconciliation statement for one of the account bore no evidence of checking and certification.

Ministry's Response: The Head of Budget Agency agrees with the finding and has put systems in place to correct these lapses.

Recommendation: The Audit Office recommends that the Ministry put measures in place so that all bank reconciliation statements are promptly prepared and all pertinent information be recorded for unrepresented cheques and reconciling items. (2010/167)

275. An examination of the payroll revealed that fifty-nine employees' TIN numbers were not recorded on the payroll. In addition, temporary NIS numbers were still recorded for four employees.

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

Recommendation: The Audit Office recommends that the Ministry comply with the GRA and NIS directives as it relates to TIN numbers for all employees and NIS temporary numbers. (2010/168)

Review of the Old Age Pension Programme

276. The Audit Office had conducted a review of the old age pension programme in its second Performance/Value for Money audit, which was issued in October 2010. The review had highlighted areas of concerns and made recommendations for improvement.

277. At the time of reporting, the Police and the Audit Office were called to investigate the encashing of fake Old Age Pension coupons at a Post Office. The relevant sections of the VFM report which were highlighted in the review and which are pertinent to the investigation now ongoing are mentioned hereunder:-

- Accuracy, completeness and security of the old age pension database;
- Security and control of pension books; and
- Reconciliation of the pension payments to database.

Accuracy, completeness and security of the old age pension database

278. This area was looked at to determine whether the Ministry's old age pension database was accurate, complete and secure. The following observations were made when we examined this area:

- (a) The database was not updated on a regular basis for new applicants and pensioners who had died. Further, the sanitisation of the database was not done promptly. For example death return information on pensioners from the General Registrar Office was updated into the database between 42 to 131 days. As a result there is the risk that stickers may be produced and pension books issued for deceased persons;
- (b) Although the pension books were sequentially numbered, the numbers are not entered into the database as a means of tracking the allocation of books and accompanying coupons to pensioners. Therefore, it was not possible to determine whether the books were allocated to the right pensioners, and whether coupons were encashed for deceased persons;

- (c) Reports generated by the system were not reviewed and as a result errors in the system may go undetected;
- (d) There were no segregation of duties since the Database Administer and four Data Processing Operators had access to create, amend or delete standing data. As a result, the lack of segregation of duties by authorised users increases the scope for manipulation; and
- (e) The rooms where the servers and workstations are located were not restricted and there was no signs indicating that only authorised personnel were allowed entry. Therefore, unauthorised persons can have access to the database.

Security and control of pension books

279. This area was examined in order to determine whether security and control measures were in place for the printing, storage and distribution of old age pension books.

280. The contract entered into was deficient since clauses such as duration of contract, remedies for breach contract, ownership and control of printing software, minimum security standards required at the printing facility and responsibility for the disposal of spoilt coupons were not included. As a result, the Ministry may be exposed to exploitation.

281. The Ministry did not design, control nor have ownership of the software used to print pension books. It was noted the supplier designed and owned the software. Further, the Ministry did not have appropriate measures in place to monitor the printing process, the quality of the Old Age Pension books and security of the software.

282. The Ministry also did not take responsibility for the collection of the pension books from the printing facility nor the disposal of spoilt pension books. As a result of lack of control over the software and printing process, there is a risk of irregularities occurring.

283. Upon receipt of the pension books, the Ministry did not verify the completeness and quality of pension books. That is, the sealed packages were not opened as required for examination upon delivery. Instead, it was left to the pensioners and Post Offices to detect defected and damaged coupons.

284. With regards to storekeeping procedures, it was found that undistributed books returned by probation officers after distribution were not subjected to storekeeping procedures, but were kept in possession of Assistant Chief Probation Officer.

Reconciliation of the pension payments to database

285. This area was examined in order to determine whether pension payments were accounted for and reconciled with the database.

286. There was no system in place by the Ministry for checking the validity of paid coupons. The onus was on the Post Office to verify and identify fraudulent coupons. Information such as serial number of the pension book and the month of the coupon was not maintained in the database for pensioners. As such, the Ministry was unable to establish the total amounts paid as pensions for any given period.

287. No reconciliation of the amounts paid by the Guyana Post Office Corporation (GPOC) and reimbursed was done; and as such, the Ministry could not determine the amounts owed to, or by the GPOC.

288. The overall conclusion of the review was that the Old Age Pension system administered by the Ministry did not allow for the prevention and detection of manipulation or fraud.

AGENCY 51
MINISTRY OF HOME AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

289. The Ministry was able to recover \$101,744 from two of five officers, who were overpaid salaries totalling \$604,020, as a result of pay change directives being forwarded late to the Central Accounting Unit of the Ministry. Two of the remaining three officers had reportedly died in September 2009 and July 2010, which made the possibility of recovering \$347,833 unclear.

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. (2010/169)

290. For the current period, a total of twenty-eight transactions relating to pay change directives for new appointments, resignations, retirements and dismissals over five account areas were examined. In every case, such directives were forwarded late to the Central Accounting Unit of the Ministry. However, overpaid salaries were only identified in ten instances valued at \$535,004, which includes \$93,659 of deductions that was recoverable from the Internal Revenue Department (IRD) and National Insurance Scheme (NIS). A sum of \$85,920 was recovered by the Ministry in February 2011, leaving a balance of \$449,084.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency (a) 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 and (b) make every effort to recover overpayments where practical. (2010/170)

291. Contrary to the cash based method of procurement, the Ministry of Home Affairs at the end of the period under review overpaid GUYOIL amounts totalling \$1.863M, resulting in a misstatement of the Appropriation Account, as follows:

Department	Amount \$
Ministry of Home Affairs, Head Office	236,995
Guyana Fire Service	890,938
Guyana Prison Service	735,296
Total	1,863,229

Recommendation: The Audit Office recommends that the Ministry take action to ensure strict control over the acquisition of fuel especially at the end of the financial year, to facilitate adjustments of expenditure to avoid misstatements in the Appropriation Accounts. (2010/171)

292. 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 fifty cheque orders, from a population of 2,630, revealed that clearing was done on average eighty-two days later than required by circularised instructions.

Recommendation: The Audit Office had recommended that the Ministry make special efforts to adhere to circularised instructions in relation to the clearing of cheque orders. (2010/172)

Capital Expenditure

Prior year matters, which have not been resolved

293. The Ministry is still unable to finalise the 2005 matters concerning payments made to acquire 500 MTSL shells and two stallions, which had a total value of \$2.336M. The Ministry of Foreign Affairs was engaged and certain diplomatic initiatives were in the process. With respect to the stallions, the supplier was criminally charged for failing to fully refund the sum of \$1.022M, when it became evident that he was unable to make good the order. Only \$50,000 of the sum involved was recovered, leaving a balance of \$971,800. Subsequent reports indicated that the supplier died on 6 June 2011.

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 pursue the recovery of the amount, from the estate of the deceased. (2010/173)

294. Of the sum of \$10.410M overpaid on the contract for the construction to the New Capital Dormitory at the Georgetown Prisons, the Ministry was only able to recover \$7.008M from the proceeds of a \$12.237M Performance Bond held at Colonial Life and General Insurance Company Limited (CLICO). The contract was terminated due to extreme lack of diligence on the part of the contractor and the Ministry levied on the performance bond at CLICO. The status of the outstanding balance of \$3.402M remained unclear, particularly because the liquidator of CLICO informed the Ministry that the amendment to its original claim, was made after the expiry date of the Bond Agreement. The Bond Agreement had expired on 6 February 2009 and the amendment in the sum of \$3.402M was sought on 18 June 2009.

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

Recommendation: The Audit Office recommends that the Ministry continues to engage the Attorney General on the possibility of private action to recover the outstanding sum. (2010/174)

Accounting Area - Capital Works

295. In relation to a contract for the rehabilitation of Orealla Police Station, a “provisional sum” of \$290,000, included in the contract, was paid to the Contractor for the execution of all electrical works. However, the absence of details to support the expenditure resulted in the inability to verify completeness, accuracy and propriety of the payment. Provisional sums are generally provided to cater for work or costs, which cannot be entirely foreseen, defined or detailed at the time the tendering documents are issued. The failure to properly account for payments under these sums greatly diminishes transparency and creates a basis for fraudulent acts.

296. The Living Quarters, Mounted Branch Compound was awarded to the second lowest responsive bidder in the sum of \$6.644M, which was twenty-seven percent below the engineer’s estimate of \$9.141M. The reason for not preferring the lowest bid of \$5.553M was not stated, but from all appearances it may have been considered too low. The works were completed at the agreed price, which was also fully paid. Nonetheless, a scrutiny of the works revealed that there were overpayments on the works to a value of \$324,000, as shown in the table below.

Item	Description	Unit	Paid	Found	Difference	Rate \$	Total \$
3.1	Kitchen cupboards	sum	yes	none			220,000
3.2	Provide and fix doors	no	4	0	4	18,000	72,000
3.3	Rehabilitate doors	sum	yes	none			20,000
3.12	Uroban to roof	sum	yes	none			12,000
Total overpayment							324,000

297. In addition to the above, the contractor was paid \$90,000 for bonds, insurances and progress photographs. Further, an amount of \$354,772, included under the contract as contingencies was expended in full without the authority. Similar situation embraced the contract for the Phase III works on the Commander's Quarters, Leonora, which had a project price of \$4.825M. In this case, bonds, insurances and progress photographs for which a payment of \$60,000 was made, were not produced and a contingency sum of \$438,650 was fully disbursed without authority.

298. It is most prudent to highlight here, the prevalence with which the management of these projects continues to:

- (a) pay for insurances and bonds without substantiating documentation;
- (b) disburse contingency and/or provisional sums without authorisation, including the abject failure to provide details for such payments; and
- (c) vary works without variation instructions and/or related approvals.

299. These practices, which are seen as being inimical to acceptable project management could create a basis for fraud or irregularity.

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

Current Expenditure

Prior year matters, which have not been resolved

300. The Guyana Police Force (GPF) is still to reach a consensus with the Ministry of Finance on provisions for the purchase of uniforms and other items of military kit, such as, boots, shoes, socks, belting, buttons and name tags, ribbons, etcetera. In this regard, the Force made purchases of uniform and related accessories amounting to \$245.698M during the year 2010. Similar situations occurred in the years 2009 and 2008, at which time the respective purchases amounted to \$280.210M and \$378.692M. The Audit Office is of the opinion that these purchases 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 GPF and must be surrendered by 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).

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

Recommendation: The Audit Office had recommended 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. (2010/175)

301. The GPF has still not taken the necessary steps to secure and retain vouchers in support of expenditure. As such, twenty-nine payment vouchers totalling \$3.960M were not presented for the year 2010. This circumstance resulted in the failure to determine the completeness, accuracy and/or propriety of the related expenditure, together with whether value was received for the sums expended. As can be seen from the table below, similar situations existed in 2007, 2008 and 2009, with the result that for those years there are 228 outstanding vouchers for expenditure amounting to \$85.994M.

Year	Number of vouchers	Amount \$
2007	18	1,528
2008	133	74,180
2009	77	10,286
Total	228	85,994

Police Force' Response: The Finance Officer explained that the amount has since been reduced to thirty one vouchers valued at \$2.2M and efforts are ongoing to have these vouchers located and have them presented for audit inspection.

Recommendation: The Audit Office recommends that the 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. (2010/176)

302. On the matter of fuel and lubricants purchased, the GPF acquired quantities valued at \$264.577M from GUYOIL for the period under review. However, as at 31 December 2010, it had overpaid to that supplier amounts totalling \$5.601M. This resulted in the overstatement of the Appropriation Account by the sum overpaid.

Police Force' Response: The Finance Officer explained that the amount totalling \$5M in fuel was delivered in the following year. GUYOIL has been the sole supplier of fuel to the Guyana Police Force whenever large purchases are done in large quantities.

Recommendation: The Audit Office again recommends that the GPF take action to introduce measures for strict control over acquisitions of fuel. (2010/177)

303. In the preceding financial year, the GPF suffered a loss of cash amounting to \$3.547M. The loss occurred at the Eve Leary Finance Office, when 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. Five persons were charged departmentally, but payments to the related payees are still to be settled. 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 minimised 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 Cashier 1. In relation to Cashier 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’ Response: The Finance Officer explained that the Ministry of Finance was written in relation to this matter with a view of ensuring that the affected individuals receive their monies.

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) minimise cash payments to an acceptable level in keeping with the recommendations of the Ministry of Finance. (2010/178)

304. Circularised instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Guyana Police Force to record the cost of maintenance and other pertinent information. However, of the 430 vehicles requiring such records, log books were not presented for 110. These included forty-one motor cycles, two all terrain vehicles and sixty-seven other vehicles, that include cars, pick-ups, trucks, etc. In relation to historical records, these were unavailable for nine vehicles, including three motor cycles, one all terrain vehicle and five miscellaneous vehicles. In the circumstances, whether the vehicles were operating efficiently, economically and whether journeys undertaken were properly authorised, could not be determined. In the year 2009, seven historical records and seventy log books were not presented for examination.

Police Force' Response: The Finance Officer explained that efforts are ongoing to have the outstanding books located and presented to the Auditors.

Recommendation: The Audit Office recommends that the Police (a) institute measures to comply with the requirement for maintaining these records with all the relevant information and (b) ensure the security and retentions of all records for audit examination. (2010/179)

305. From a sample of eight police stations that spanned three operational Divisions, there were four stations where discrepancies in relation to bail money were unearthed during the reporting period, as shown in the table below. The Sparendaaam Police Station was also affected by another cash discrepancy of \$51,000. In the year 2009, a shortage of bail monies lodged at the Kitty Police Station in the amount of \$58,500 was also noted. This amount remains outstanding to date.

Division	Station	Amount \$
A	Ruimveldt	45,000
C	Sparendaaam	23,000
C	Turkeyen	180,140
D	La Grange	(5,000)
Total		243,140

Police Force' Response: The Finance Officer explained that the shortage which occurred sometime back was identified and a recommendation was made to have this outstanding amount recovered.

Recommendation: The Audit Office recommends that the Police take action to recover the amount and ensure systems are put in place to minimise the length of time bail is held at stations. (2010/180)

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

Accounting Area - Utilities

306. Utilities registers were not maintained in a manner to reflect transparency and accountability of the financial transactions recorded therein. In this regard, the water charges register did not include pertinent information, such as, receipt numbers and dates for payments amounting to \$18.292M; cheque numbers and related dates were omitted for electricity charges totalling \$114.369M; and both the Water and Electricity Registers bore no evidence of supervisory checks, while such checks was only evident during the month of December 2010 in the Telephone Charges Register. The maintenance and contract register was also not properly written up to show pertinent information such as payment voucher numbers, cheque number and cheque dates.

Police Force' Response: The Finance Officer explained that the register has since been properly written up with the relevant supervisory signature affixed. The Force also regrets this lapse and has since ensured that all the relevant entries were made in the maintenance ledger.

Recommendation: The Audit Office recommends that the GPF put in place supervisory controls that would guarantee the completeness and accuracy of the record keeping process. (2010/181)

Accounting Area - Payroll

307. For the period under review, a total of thirty-one transactions relating to pay change directives for resignations, retirements, dismissals and maternity leave transactions were examined. Of these, there were nine instances where such directives were forwarded late to the Central Finance Office resulting in overpaid salaries totalling \$754,190, including deductions totalling \$79,695.

Police Force' Response: The Finance Officer explained that there was some delay in the submission of information relative to both maternity leave and terminated ranks. The Force deeply regrets this anomaly. However, the required actions were taken as soon as the information for processing was received. Deductions were made for maternity ranks and letters were sent to the terminated ranks outlining the sum overpaid and the action that would be taken if they fail to repay same.

Recommendation: The Audit Office recommends that the Guyana Police Force take appropriate action to recover the amounts overpaid, while ensuring that more efficient and effective systems are implemented to ensure the timely communication of pay change directives. (2010/182)

Accounting Area - Maintenance Works

308. Sixteen maintenance contracts rolled-over into 2011, as a result of incomplete works. However, action was not taken to request and obtain approval from the Ministry of Finance for “multi-year status”. In relation to these contracts, the following was observed:

- a. Three of the contracts had to be terminated for various reasons and of these two were fully disbursed in 2010. Subsequently, new awards were made for the remaining works and at the time of the inspection works were in progress. Because of the status of the contracts, further examination could not be undertaken and as such it could not be determined whether there were any overpayments on the works. The table below gives details of the related contracts.

Description	Contract Sum \$'000	Disbursed in 2010 \$'000	Under/over \$'000	Remarks
Living quarters at Reliance	8,007	8,007	-	Fully disbursed in 2010
Living quarters at Springlands	7,670	7,286	384	Final payment unpaid
Fence at Springlands Station	5,924	5,924	-	Fully disbursed in 2010
Total	21,601	21,217	384	

309. In respect of eight maintenance contracts that were incomplete at 31 December 2010, the related works were certified as having been completed and cheques to a total value of \$8.149M drawn on the Consolidated Fund. The cheques were retained, with a view to effecting payments, as and when it falls due. This accounting methodology is most irregular, as it breaches the controls provided in the FMA Act. That apart, the Appropriation Account was overstated by the sum of the retained amounts, which accordingly were drawn to fully expend the voted provision. The contract for the fence at Springlands was subsequently terminated. The table below provides details in relation to the cheques drawn.

Description	Contract Sum \$'000	Disbursed in 2010 \$'000	Cheques on Hand 2011 \$'000
Lethem Police Station	10,085	10,085	504
Living quarters №1 at Reliance	7,922	7,922	396
Living quarters №2 at Reliance	8,007	8,007	2,509
Living quarters №2 at Weldaad	7,137	7,137	357
Living quarters at Lenora	6,543	6,543	327
Fence at Springsland Station	5,924	5,924	981
Fence at Police Sports Club	3,103	3,103	155
Training wing – T.S.U	6,966	6,966	2,920
Total	55,687	55,687	8,149

Police Force' Response: The Finance Officer explained that (a) initially the contractor was paid according to works executed. However, due to slothfulness and substandard materials the contract was terminated and the monies paid over to the Consolidated Fund (b) the cheques retained by the Guyana Police Force were due to the failure of the contractor to uplift same. The vouchers have since been presented to the auditor for verification. The Force regrets the delay in having the vouchers presented in a timelier manner.

Recommendation: The Audit Office recommends that the Force take immediate steps to ensure full compliance with Section 43 of the FMAA as it relates to unspent balances. (2010/183)

310. The GPF undertook the construction of the living quarters, listed in the table below, from its current provisions, even though these were entirely new facilities. This situation has resulted in the misstatement of expenditure under the current provision, which is occasioned by a disregard for budgetary requirements and proper financial reporting.

Cont. №	Description	Contract Sum \$'000
555/10	Living quarters № 1 Weldaad Police Station	7,299
554/10	Living quarters № 2 Weldaad Police Station	7,137
552/10	Living quarters № 1 Reliance Police Station	7,922
592/10	Living quarters № 2 Reliance Police Station	8,007
Total		30,365

Police Force' Response: The Finance Officer explained that initial rehabilitation works to be executed on these buildings, however, a further examination revealed that the buildings were in a deplorable state which caused reconstructed to be executed. The Guyana Police Force regrets this action and has since taken corrective action against future occurrences.

Recommendation: The Audit Office recommends that the GPF (a) budget for transactions of a capital nature under its capital budget or take steps to utilise the available facility where virements from current provisions could be sought to improve any deficiencies under its capital provisions; and (b) put systems in place to ensure that at all times there is adequate supervision over the recording of expenditure. (2010/184)

311. Audit examination of the contract documents also revealed that the amount of \$4.142M included in the various contracts under provisional sums were expended in full without the required approval for the variations being sought. In addition, no details of this expenditure were provided for audit verification. As a result, the total payment of \$4.142M is deemed as overpaid to contractors and should be recovered.

312. In relation to the contracts listed in the table below, payments were made in relation to day works, provisional sums, insurance and progress photographs that were included in the contract. However, the absence of details to support the expenditure resulted in the inability to verify completeness, accuracy and propriety of the payment. Provisional sums are generally provided to cater for work or costs, which cannot be entirely foreseen, defined or detailed at the time the tendering documents are issued. The failure to properly account for payments under these sums greatly diminishes transparency and creates a basis for fraudulent acts.

Contract №	Description	Day Works \$'000	Provisional Sum \$'000	Insurance \$'000	Progress Photo \$'000	Total \$'000
555/10	Living quarters № 1 Weldaad Police Station	198	740	80	5	1,023
554/10	Living quarters № 2 Weldaad Police Station	198	740	90	10	1,038
591/10	Lethem Police Station	-	820	-	-	820
585/10	Living Quarters CID Headquarters Compound	-	600	-	-	600
552/10	Living quarters № 1 Reliance Police Station	-	662	-	-	662
592/10	Living quarters № 2 Reliance Police Station	-	-	130	5	135
590/10	Construction of water trestles	-	580	-	-	580
Total		396	4,142	300	20	4,858

313. It is most prudent to highlight here, the prevalence with which the management of these projects continues to:

- (a) pay for insurances and bonds without substantiating documentation;
- (b) disburse contingency and/or provisional sums without authorisation, including the abject failure to provide details for such payments; and
- (c) vary works without variation instructions and/or related approvals.

314. These practices, are seen as being inimical to acceptable project management and could create a basis for fraud or irregularity.

Recommendation: The Audit Office recommends that the Guyana Police Force make every effort to recover the overpayments while implementing stricter controls over the supervision and certification of all works awarded by the Force. (2010/185)

315. Further, under the contract for the construction of water trestles, eleven Mayer's water pumps valued at \$370,326 should have been acquired. However, during the verification exercise these were not mounted on the trestles in keeping with the agreed terms. Explanations indicated that the pumps were secured in a storeroom to prevent theft, but this was not entirely the case as only five pumps were found in the room.

Recommendation: The Audit Office recommends that the Guyana Police Force immediately investigate the discrepancy with the pumps, ensuring that measures are put in place to effect full recovery of the missing pumps and for strict compliance with the requirements of the Stores Regulations, as it relates to the accounting for items of stores. (2010/186)

AGENCY 52
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

316. As shown in the table below, applications for the registration of business names continued to be misplaced. During the reporting period 5,057 applications were received, of which sixty-nine were not made available for examination. Similarly, for the years 2006 to 2009, the department also failed to present a number of applications, with the result that the fees payable on these could not be verified.

Years	Applications Received	Misplaced
2006	3,560	80
2007	3,548	118
2008	5,222	55
2009	1,438	46
2010	5,057	69
Totals	18,825	368

Ministry's Response: The Ministry has explained that with respect to the missing applications for the period 2006 to 2010 the figures remain the same.

Recommendation: The Audit Office recommends that the Head of Budget Agency take action to ensure that all applications are preserved after registration, while putting systems in place for supervisory control over the collection and accounting for revenues. (2010/187)

317. The Department was still in arrears in the processing of applications for Trademarks. During the reporting period, 582 applications were received but only fifty-four certificates were issued. In the previous accounting period a total of 484 applications were received, and up to the time of reporting eighty-seven certificates were issued in respect of these applications. For the period 2002 to 2008 a total of 4,560 applications were received and to the date of report 2,438 certificates were issued. Certificates which were still to be issued for 2002 - 2010 amounted to 975.

Ministry's Response: The Head of Budget Agency explained that the issuing of certificates are in progress for the 975 applications.

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. (2010/188)

318. For the period under review, the State Solicitor bank account № 120 was reconciled. However, an examination of the reconciliation statement for December 2010 revealed that there was an unreconciled difference of \$10.052M, which needs to be investigated. In relation to the reconciliation statements, the signatures of persons preparing, checking and certifying the statements were not affixed. In the circumstances, it could not be determined whether proper supervision was exercised over this process, during the period. The Official Receiver bank account № 330 also had an un-reconciled difference of \$297,583 and similar circumstances existed with the bank reconciliation statements. As at 31 December 2010, the balances on the respective bank accounts were \$51.112M and \$10.995M, while the related cashbook balances were \$41.060M and \$10.883M.

Ministry's Response: The Head of Budget Agency explained that reconciliation statements for the State Solicitor Account No.120 and the Official Receiver bank account No. 330 have now been checked and certified by the supervisor and follow-up action is being taken to look into the unreconciled differences.

Recommendation: The Audit Office recommends that the Head of Budget Agency make every effort to rigorously follow-up and have the unreconciled difference resolved. (2010/189)

319. In relation to the rental of the First Federation Building which is controlled by the State Solicitor's Office, there were thirty tenants occupying the building during the period under review. However, thirteen had no tenancy agreements and seventeen had agreements which had expired since 1991. At the time of reporting, there was also evidence that rent which was in arrears in the sum of \$1.246M, remained outstanding for the period under review. Although notices were sent to the defaulting tenants for outstanding rent only \$81,500 was collected.

Ministry's Response: The Head of Budget Agency explained that the Public Trustee and Official Receiver is awaiting instructions from the Honorable Attorney General and Minister of Legal Affairs on the way forward.

Recommendation: The Audit Office recommends that the Ministry follow-up with the Attorney General in an attempt to determine the necessary action to be taken in order to recover the outstanding rent from defaulters. (2010/190)

320. 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 to comply in this regard carried a penalty of being struck off the Companies register and being deemed an invalid Company.

321. During the reporting period, 223 Companies were registered and certified, whilst 244 Companies registered in 2009 were required to file returns in 2010. However, only forty three Companies complied with the requirements of the Act. One hundred and seventy Companies were struck off the register and thirty one did not file returns but there was no evidence that default notices were sent. This state of affairs resulted in a loss of revenue to the amount of \$160,800.

Ministry's Response: The Head of Budget Agency explained for 2009, 244 companies were incorporated, eighteen of these are non-profit making organisations (limited by guarantee) which are not bound by these obligations by virtue of (Section 539 of the 1991 Companies Act in compliance with Chap 89:01) Of the remaining 226, one being "out of order", forty-three had filed their annual returns for the period.

Companies incorporated in 2009

No. of Applications		244
Non-Profit Companies	18	
Submission of Annual Returns	43	
Defective	1	
Awaiting Compliances	12	
Struck-off Register	170	
Total	244	244

322. A similar observation was made in relation to Companies registered in previous years, particularly those for the years 2007 and 2008, where 245 and 236 returns were required to be filed in the respective years 2008 and 2009. No returns were filed in 2008 by the Companies incorporated in 2007. However, there was evidence to indicate that notices were sent to the defaulting Companies resulting in twenty-six of the 245 subsequently filing returns in 2009. For Companies incorporated in 2008, twenty-two of the 236 have complied, whilst 157 Companies were struck off the register. This resulted in revenue loss totalling \$196,000 for 2008 and \$171,200 for 2009.

Ministry's Response: The Head of Budget Agency explained (a) of the 245 Companies incorporated in 2007, twelve were in compliance whilst 233 were sent notices to file returns, an additional fourteen filed returns whilst 182 were struck off. Thirty-seven Companies were restored.

Companies Incorporated		245
Filed Returns	26	
Restored	37	
Struck off	182	
Total	245	245

(b) For the year 2008, 236 Companies were incorporated. Of which three Companies have filed their annual returns, four Companies have applied to withdraw and were granted permission. 227 Notices of Default were sent to the defaulting Companies, nineteen of which complied while the remaining 208 were subsequently struck off and one application remained defective. Fifty-two of these Companies were granted restoration approval. These are currently up to date in filing their annual returns.

Companies Incorporated in 2008		236
Filed Returns	22	
Applied to remove	4	
Restored	52	
Defective	1	
Struck-off	157	
Total	236	236

323. The Ministry has been unable to recover \$170,297 overpaid as net salaries to seven officers who are no longer employed and \$31,515 which represented deductions from their salaries. In the circumstances, amounts totalling \$201,802 remains outstanding.

Ministry's Response: The Head of Budget Agency explained that efforts are being made to have the ex-employees to repay the amounts overpaid and relevant deductions from various agencies refunded.

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. (2010/191)

324. The Ministry still had not resolved the matter involving outstanding payment to a local telecommunication provider for the acquisition of a telephone system which cost \$424,369. This expenditure had remained as an outstanding liability at the end of 2008.

Ministry's Response: The Head of Budget Agency explained that this matter is still engaging the attention of the Finance Secretary, who promised to bring it to finality.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up rigorously with the Finance Secretary with a view to have the matter brought to a closure. (2010/192)

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

325. A Deposit Account № 148-188-6 held at a commercial bank was operated by the Deeds Registry and maintained for the purpose of depositing proceeds from the sale of properties of individuals who could not be located at the time of sale and to facilitate payments when they were located. The account was not reconciled for the period under review.

Ministry's Response: The Head of Budget Agency explained that this account was established as a Passbook Account, hence reconciliation was not done. A request was made to transfer it to statement account to facilitate reconciliation. Statement was collected for March 2011 and reconciliation was done.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to reconcile the deposit account held at the commercial bank. (2010/193)

AGENCY 53
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters, which have not been resolved

326. During the reporting period, the reconciliation statements for salaries bank account № 688-306-0 continued to reflect an unresolved difference of \$13.510M, without evidence of action to clear the amount. Nonetheless, at the time of reporting, the account had a balance of \$1.947M.

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, on the advice of the Accountant General, efforts are being made to close this account thus the sum of \$10,842,040 have since been withdrawn and deposited into the Consolidated Fund on 2011-05-06 via cheque and receipt number 34-106184 and № 688060 respectively. The sum of \$1,946,882.36 remained in the account to facilitate the drawing of unrepresented cheques and other financial obligations until the account is subsequently closed.

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate action with a view of having the difference resolved. (2010/194)

327. The Guyana Defence Force (GDF) is required to clear cheque orders within sixteen days after their issue through the submission of bills, receipts and other supporting documents. However, at times these were being cleared months later. In a related matter, there were 535 cheque orders totalling \$1.216 billion, which remains outstanding to date. The table below gives a summary of the outstanding cheque orders.

Year	Quantity	Value \$'000
2008	222	884,184
2009	7	807
2010	306	331,253
Total	535	1,216,244

Defence Force's Response: The Head of Budget Agency explained that continuous efforts are underway to ensure conformity in this area despite challenges such as overseas procurement among others. Presently, the process is still ongoing to determine the status of those vouchers under query while the process of clearing vouchers is ongoing. So far for the year 2008, fifty-four vouchers to the value of \$2,802,296 have since identified as cleared leaving 168 to an aggregate of \$881,381 while there has been no change in the status of the outstanding vouchers for 2009. In relation to 2010, examination revealed that 627 of the 933 vouchers were cleared to the sum of \$911,857,789 leaving 306 totalling \$331,253,211.

Recommendation: The Audit Office recommends that the Ministry make special efforts to adhere to circularised instructions in relation to the clearing of cheque orders. (2010/195)

328. As was the case in previous years, the GDF has still not taken strict action to correct the defective system of not bringing to account purchases of fuel and lubricants in the Force's stock ledgers. During the period under review, amounts totalling \$275.853M were expended on fuel and lubricants for use by its headquarters and divisions.

Defence Force's Response: The Head of Budget Agency explained that the issue of bringing fuel purchase into account has been addressed. In addition to Base Camp Ayanganna, all outlying G.D.F. locations have General 83 ledgers in which fuel receipts and issues are recorded. These can be inspected by the Auditors.

Recommendation: The Audit Office recommends that the Guyana Defence Force adhere to the requirements of the Stores Regulations as it relates to the accounting for fuel and lubricants. (2010/196)

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

Accounting Area - Maintenance Works

329. The rehabilitation of office at Base Camp Ayanganna was awarded by the NPTAB in the sum of \$7.110M. The contract included remedial works to the floor, roof, stairs and kitchen. Based on physical measurements taken on site, the quantities for the items in the table below were over measured and this resulted in overpayments amounting to \$809,650.

Item	Description	Unit	Paid	Actual	Difference	Rate \$	Total \$
2.5	HS bars ½" dia. Security grills to doors and windows	lbs	6,000	-	6,000	120	720,000
5.1	Energy saver light bulbs	No.	6	3	3	850	2,550
5.2	Fluorescent lamp	No.	28	23	5	9,500	47,500
7.A	Mild steel hand rail and bottom rail 2" dia.	ly	35	18	17	2,000	34,000
1.3	Rafters 2"x4" instead of 2"x6" green heart	bm	42	28	14	400	5,600
Total overpayment							809,650

330. In the case of item 7.A in the table above, the specifications required the use of mild steel bottom rails, two inches in diameter, but such rails, while being mild steel, were observed to have only one and one-half inches in diameter. This should have been the subject of a variation order, but such an order was not issued to validate this material change. This was therefore the basis of the noted overpayment.

Recommendation: The Audit Office recommends that the Guyana Defence Force make every effort to recover the sum overpaid, while implementing stricter controls over the supervision and certification of works. (2010/198)

Capital Expenditure

Prior year matters, which have not been resolved

331. Despite the efforts made, the GDF is still to clear a total of forty-five vouchers with the Audit Office for the year 2009. The table below summarises the expenditure in relation to the vouchers, which were either not provided or were categorised as defective, because of the lack of supporting documentation.

Line Item	Defective Vouchers		Un-presented Vouchers		Total	
	Nº	Amount \$'000	Nº	Amount \$'000	Nº	Amount \$'000
12001 - Guyana Defence Force	1	552	21	41,798	22	42,350
12003 - Marine Development	-	-	5	3,293	5	3,293
28001 - Pure Water Supply	-	-	1	3,999	1	3,999
28002 - Agri Development - GDF	-	-	1	88	1	88
34005 - Infrastructure - GDF	-	-	1	1,965	1	1,965
51002 - Equipment - GDF	4	552	11	48,068	15	48,620
Total	5	1,104	40	99,211	45	100,315

Defence Force's Response: The Head of Budget Agency explained that this situation remains the same. The G.D.F. is making effort to determine the status of these vouchers.

Recommendation: The Audit Office recommends that the Guyana Defence Force undertake to locate the missing vouchers and/or documentation, 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. (2010/197)

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

Accounting Area - Buildings

332. An examination of the works executed under this accounting area, revealed the following that:

- (a) a sum of \$1M was paid for bonds and insurance, under a contract for the construction of Arms Store Complex at Base Camp Ayangana that was awarded by the NPTAB in the sum of \$19.996M. However, the documents to support the validity of the transactions were not made available. In the circumstances, the propriety of the payments could not be validated. Hence, the payment is considered an overpayment, until proven otherwise; and

- (b) an examination of works on the 2nd Infantry Administration building at Camp Soweyo, which was conducted on the 18 August 2011, revealed that the building was incomplete and the value of works completed totalled \$11.462M. The contractor was however paid the full contract sum of \$16.043M and this resulted in an overpayment of \$4.581M. The table below gives details of the valued works.

Element	Contract Amount \$'000	Percent Complete	Value of Work \$'000	Amount Overpaid \$'000
Preliminaries	30	-	-	30
Substructures	2,859	100	2,859	0
Concrete Works	4,371	100	4,371	0
Wrought Formwork	924	100	924	0
Block Works	1,016	100	1,016	0
Windows & Doors	685	65	446	240
Plumbing Installation	545	10	55	491
Electrical Installation	787	80	629	157
Sun Shading Device	1,578	-	-	1,578
Finishing	1,791	65	1,164	627
Contingency	1,458	-	-	1,458
Totals	16,044		11,464	4,581

Accounting Area - Infrastructure

333. The NPTAB awarded the rehabilitation of the southern fence at Base Camp Ayanganna in the sum of \$7.425M. At 31 December 2010, the full contract sum was paid to the contractor. However, an examination of the works revealed that:

- (a) under item 3.6 of the contract, the contractor was paid for 800 square yards of two inches by two inches welded mesh, but measurements accounted for only 770 square yards. This resulted in an overpayment of \$78,300;
- (b) a sum of \$195,750 was paid for razor wire to the top of the fence, but none was evident;
- (c) \$583,373, representing the full amount of contingencies provided under the contract, was disbursed. However, the works for which the sum was paid were not identified; and
- (d) there was no acceptable reasons for the overpayments and therefore the sum of \$857,423 should be recovered.

Recommendation: The Audit Office recommends that the GDF make every effort to have outstanding amounts recovered, while implementing stricter controls over the supervision and certification of works. (2010/199)

334. In relation to capital expenditure, there were thirty-two vouchers totalling \$67.179M that were not presented for examination. As a result, the accuracy and validity of the transactions and whether value was received for the sums expended could not be determined. At the time of reporting thirteen payment vouchers totalling \$23.300M remained outstanding as shown below:

Line Item	No of Un-presented Vouchers	Amount \$'000
12001 - Guyana Defence Force	3	6,693
12003 - Marine Development	2	3,424
28001 - Pure Water Supply	1	322
34005 - Infrastructure - GDF	3	6,447
51002 - Equipment - GDF	1	600
51003 - National Flag Ship	3	5,814
Total	13	23,300

Defence Force's Response: The Head of Budget Agency explained that perusal of records revealed that in relation to this query nineteen of the thirty-two transactions were completed and cheque orders submitted to the Sub-Treasury for custody. The aggregate of the vouchers submitted is \$48,879,010 while the remaining thirteen totals \$23,299,632.

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. (210/200)

AGENCY 55
SUPREME COURT

Current Expenditure

Prior year matters, which have not been resolved

335. Over the years 1995 to 2001, there were nine matters which were either being investigated by the Police or pending before the Court. Each of the cases was based on apparent irregularities or suspected fraudulent acts perpetrated against the State. The estimated losses which remain outstanding to date, were valued at \$16.246M.

336. In a related matter, the cases in the table below were dismissed by the Courts, but action to write off the losses suffered remained pending. On 14 June 2011, the Registrar wrote the Ministry of Finance requesting approval for the related sum of \$6.263M to be written off, but such approval had not yet been granted.

No	Year	Magisterial Courts /Districts	Nature of Apparent Irregularity	Amount \$'000
1	1999	West Demerara	Records were adjusted to reflect different amounts	555
2	1999	Georgetown Magistrate Court	Tampering of receipts to show lesser amounts collected	242
3	2000	West Demerara	Amounts paid for affiliation were converted to personal use by an officer	5,466
Total				6,263

Department's Response: The Head of Budget Agency has indicated that the Supreme Court is pursuing these matters with the relevant authorities and a letter dated 27 May 2011 was sent to the Permanent Secretary, Ministry of Home Affairs, requesting a status update. Also, in relation to the three matters referred to in the table above a reminder was sent to the Finance Secretary and copied to the Accountant General on 15 August 2011.

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. (2010/201)

337. In 2010, there were twenty 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 \$478,991 and deductions amounting to \$69,756. It therefore follows that a total overpayment of \$548,746 had occurred. There were similar situations in 2009, where eleven officers were overpaid salaries totalling \$137,083. The amount was still to be recovered.

Department's Response: The Head of Budget Agency has indicated that (a) in general, the Supreme Court of Judicature acknowledged instances of over payment and has since written to the all former employees to make good on this default; and (b) 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 follow-up with the employees and the respective agencies to recover the amounts overpaid, while putting systems in place to ensure that such occurrences are minimised. (2010/202)

338. During 2010, thirty-seven officers were in receipt of travelling allowances. However, there was a failure to completely satisfy the prerequisite for payment of such allowances, since twelve officers had submitted no proof of insurance, while the remainder made only partial submissions.

Department's Response: The Head of Budget Agency advised that the Department has since taken steps to ensure that there are no further breaches. This entails letter to officers' for the submission for all relevant documents. Failing to comply with this instruction will result in their allowances (commuted and mileage) being withheld.

Recommendation: The Audit Office recommends that the Department take immediate steps to confirm to circularised instructions, as it relates to the payment of travelling allowances. (2010/203)

Magisterial Districts

Case Jackets

339. The filing of affiliation, criminal and civil case jackets at the Georgetown, West Demerara and East Demerara Magisterial Districts continued to be disorganised with a number of case jackets being misplaced or filed at different locations. This was compounded by the fact that the register of case jackets did not contain information on the movement of case jackets. The following table gives the current status of case jackets for the various Magisterial Districts.

District	Type	Cases for year	Jackets outstanding
East Demerara Magisterial District	Criminal	4,476	133
	Civil	92	8
	Affiliation	772	15
West Demerara Magisterial District	Criminal	4,545	14
	Civil	105	0
	Affiliation	457	3
Georgetown Magisterial District	Criminal	14,402	623
	Civil	1,298	28
	Affiliation	856	27

Department's Response: The Head of Budget Agency indicated that the Department has instituted Transfer and Movement Registers to monitor all case jackets. This is an ongoing exercise being updated on a regular basis. At the time of audit examination, case jackets were before the Magistrates for hearing. These jackets will be presented for audit examination upon determination of the matter(s).

Recommendation: The Audit Office again recommends that the Department do all that is necessary to locate the outstanding case jackets. (2010/204)

Capital Expenditure

Prior year matters, which have not been resolved

Accounting Area - Capital Works

340. The following overpayments were noted during an examination of capital works undertaken by the Department: -

- (a) During 2009, a contract for the extension of the Supreme Court library, Georgetown was awarded to the lowest bidder in the sum of \$59.904M. Two variations amounting to \$12.934M were approved and these increased the project cost to \$72.838M. As at 31 December 2010, the full project cost was expended. Overpayments on measured works totalling \$651,800 were noted, as follows: -

Item	Description	Unit	Quantity Found	Quantity Paid	Difference	Rate \$	Amount \$
3.30	BRC ground floor	Sq.yd	532	575	43	950	40,850
5.13	1" x 4" floor boards	Sq.yd	482	536	54	3,500	189,000
5.39	4x4 chamfered (used 2"x 4" bottom rail)						48,656
5.50	Construct and install GH timber gate	Sum	0%	100%	100%	25,000	25,000
5.51	Mild steel grill work to the heavy duty door	Sum	-	1			312,944
6.1	External door	Each	11	14	3	63,000	189,000
6.3	Flush doors	Each	18	11	6	29,400	(176,400)
10.10	2' lights	no.	4	6	2.00	3,500	7,000
12.	One primer and two finishing coats to floor	Sq.yd	459	494	35	450	15,750
Total							651,800

- (b) The construction of Charity Magistrates Court was also awarded to the lowest bidder in 2009. The contract price was \$20.448M, but a variation of \$1.405M amended the project cost to \$21.853M. As at 31 December 2010, the project cost was fully expended. A physical verification of the works revealed the following overpayments: -

Item	Description	Unit	Qty Found	Qty Paid	Difference	Rate \$	Amount \$
3.5	First floor beam	cu.yds	11.1	15.6	4.5	12,000	54,000
Prisoners dock							
5.22	4"x 4"x 4" G.H spacer between floor and bottom rail	no	0	10	10	1,840	18,400
5.23	2"x 2" turned spindles@ 4" centres	no	31	60	29	115	3,335
Stairs							
5.27	4"x 4"x 4" G.H spacer between floor and bottom rail	no	0	20	20	1,725	34,500
5.28	2"x 2" turned spindles@ 4" centres	no	45	116	71	230	16,330
5.29	Construct & install gate for prisoner's dock	sum	0%	100	100	5,750	5,750
Witness Stand							
5.30	2"x 6" Floor Joist	lin.ft	0.00	16	16	345	5,520
5.31	1"x 4" floor board	sq.yd	1.0	2	1	3,450	3,450
5.34	4"x 4"x 4" G.H spacer between floor and bottom rail	no	0	7	7	1,380	9,660
5.35	2"x 2" turned spindles@ 4" centres	no	13	36	23	230	5,290
Down pipe and fittings							
11.4							
11.6	4" pipe and fittings (2" fittings found)	lengths	60,450	93,000	32,550		32,550
Total							188,785

- (c) In 2009, the construction of the Leonora Magistrate Court was awarded to the lowest bidder in the sum of \$14.520M. An approved variation increased the project cost to \$17.255M and as at 31 December 2010 progress payments amounted to \$15.221M. The contract was however terminated on 14 June 2011, following an approved extension of the completion date from 9 May 2010 to 28 February 2011. At the time of termination, the Department had failed to recover twenty percent completion cost and 106 days liquidated damages in keeping with the terms and conditions of the contract. This situation resulted in overpayments totalling \$1.445M, as detailed in the table below.

Details	Payment vs Actual \$'000
<u>Estimated Project Cost - \$17.255M</u>	
Total payments to contractor	15,221
Less: Value of completed works	13,776
Overpayments	1,445

Department's Response: The Head of Budget Agency has indicated that for: Supreme Court library, additional works were said to be completed amounting to \$652,570 however, the documentation showing the instructions to complete these works is to be provided soonest. After which a re-verification will be required to confirm that these works were completed; Charity Magistrates Court, there is agreement on the amount overpaid to contractor, however the contractor was subsequently given other works at the location for which monies are owed and the amount will be deducted; and Leonora Magistrate, Court the amount overpaid to the contractor amounts to \$1.445M, the contact was terminated and a valuation at termination is in the process of being prepared.

Recommendation: The Audit Office again recommends that the Department make every effort to have outstanding amounts recovered, while implementing stricter controls over the supervision and certification of works. (2010/205)

- (d) The current and capital expenditures for the year 2010 were overstated by \$1.281M and \$131,433 respectively, as a result of a failure to refund the amounts on a cheque in relation to two payments. It should be noted that the cheque was still on hand at the time of reporting, with no evidence of action to comply with the requirements of the Fiscal Management and Accountability (FMA) Act. The following are the details:

Voucher No	Cheque No	Date	Particulars	Amount \$
5501644	05-063642	31/12/2010	Design & Supervision fees for additional works to Charity, Leonora & Family Courts	1,280,578
5501643	do	do	Design & Supervision fees for the rehab of Sparendam and Cove & John Courts	131,433
Total				1,412,011

Department's Response: The Head of Budget Agency indicated that the cheque was withheld pending the satisfactory completion of outstanding consultancies which are now concluded and a request was made to the Accountant General to update the cheque.

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. (2010/206)

AGENCY 71
REGION 1 - BARIMA/WAINI

Current Expenditure

Prior year matters, which have not been resolved

341. The Regional Administration continued to pay over deductions to the relevant agencies in relation to unpaid salaries due to late submission of pay-changes to the Regional Accounting Unit. Deductions totalling \$1.051M were overpaid to various agencies in 2009. During 2010, deductions totalling \$1.167M were paid to the different agencies in relation to unpaid net salaries amounting to \$4.537M that were refunded to the Sub-Treasury. The following gives a breakdown:

Months	Gross Salary \$	Deductions			Total Deductions \$	Net Salary \$
		NIS \$	PAYE \$	Others \$		
January	1,063,964	102,919	79,667	73,818	256,404	807,560
February	1,071,724	85,254	46,386	42,663	174,303	897,421
March	445,200	48,343	20,774	28,218	97,335	347,865
April	465,326	42,578	10,600	5,018	58,196	407,130
May	475,727	46,678	8,444	5,018	60,140	415,587
June	472,851	45,229	47,098	4,529	96,856	375,995
July	434,709	46,540	50,462	1,800	98,802	335,907
August	131,751	20,275	6,448	300	27,023	104,728
September	335,593	44,226	18,082	18,448	80,756	254,837
October	253,476	32,995	13,273	7,839	54,107	199,369
November	307,021	54,744	23,501	13,440	91,685	215,336
December	246,392	37,585	20,296	13,240	71,121	175,271
Total	5,703,734	607,366	345,031	214,511	1,166,728	4,537,006

342. The Administration had made progress in their efforts to recover deductions. In fact, the sum of \$353,312 was recovered from the Guyana Revenue Authority for overpayments made in previous years. Notwithstanding this, it should be emphasised that the failure to recover the outstanding deductions would result in overpayments to the various agencies and a corresponding over-statement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency explained that efforts are being made to reconcile the amounts overpaid to the various Agencies with a view to recovering any amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration (i) put systems in place to ensure that pay-changes are forwarded promptly to the Regional Accounting Unit, and (ii) continue its efforts to recover all outstanding overpayments. (2010/207)

343. The Regional Administration had still not put mechanisms in place to ensure that cheque orders were carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. At the time of the 2010 audit in June 2011, 289 cheque orders valued \$78.829M were outstanding for 2010, which included 285 and four cheque orders valued \$74.046M and \$4.783M in relation to current and capital expenditure respectively. At the time of the 2009 Report, it was noted that 1,768 cheque orders valued at \$747.256M remained outstanding for the years 2004-2009, bringing the total outstanding cheque orders to 2,057 valued \$826.085M, as shown in the table below:

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
Sub-total	1,768	747,256
2010	289	78,829
Total	2,057	826,085

344. It must be mentioned that the cheque order register(s) for the years 2004 to 2007 and a part of 2008 could not have been located. As such, it could not be ascertained whether any of the reported outstanding cheque orders for that period was cleared. As a result, it could not be ascertained whether the Region received full value for all monies expended.

Region's Response: The Head of Budget Agency indicated that action is being taken to minimise the number of outstanding cheque orders. In addition, the Administration is in the process of reconciling its record with that of the Sub-Treasury in order to ensure all outstanding cheque orders are cleared.

Recommendation: The Audit Office recommends that the Regional Administration investigate the status of the outstanding cheque orders and report the findings to the Audit Office for scrutiny. (2010/208)

345. The Regional Administration had made significant improvements in relation to the maintenance of log books. Moreover, log books were maintained for all of the forty-five serviceable vehicles/equipment owned and controlled by the Administration. However, an examination of the forty-seven log books that were presented for scrutiny revealed the following discrepancies:

- fourteen and one bore partial and no evidence of supervisory checks respectively;
- journeys undertaken were not authorised in two; and
- odometer readings were not recorded in nine.

346. In the circumstances, it could not be ascertained whether all journeys undertaken were official and authorised.

Region's Response: The Head of Budget Agency indicated that corrective action will be taken to ensure all logs books are properly maintained.

Recommendation: The Audit Office recommends that the Regional Administration ensures all log books are properly written up. (2010/209)

347. Systems were still not put in place by the Regional Administration to account for revenues of the power generation projects, and have same paid into the Consolidated Fund. The Regional Administration subsidised the Moruca and Port Kaituma Sub-Regions with fifteen and three drums of fuel per month, respectively, to assist in the operation of their generators, which provided electricity to residents. This process was administered over by Electricity Committees, which collected revenues from the residents. Except for the fact that an Assistant Regional Executive Officer was responsible for each plant, the Regional Administration did not exercise any supervision over the collection of revenues and the utilisation of same.

Region's Response: The Head of Budget Agency explained that the Local Government Ministry has advised that all revenues should be paid over to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Regional Administration pay over all revenues to the Consolidated Fund, and apply for budgetary provisions to cater for all expenses related to the power generation projects. (2010/210)

348. The Regional Administration had still not taken action to ensure expenditures in respect of the power generation projects were properly authorised. In relation to Moruca, expenditure totalling \$1.477M were incurred on the acquisition of fuel and other supplies. However, these expenses were recorded in a register on a summarised monthly basis. In addition, expenditures could not be validated since payment vouchers were not prepared for payments made. Instead, bills/receipts and pieces of paper on which payments were purported to be made were kept. As a result, the validity and accuracy of the payments made could not be determined yet again.

Region's Response: The Head of Budget Agency explained that as a result of paying over revenues to the Consolidated Fund, the Region will no longer be in a position to incur expenditure on the power generation projects.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all revenues collected are properly accounted for and all expenditures are properly authorised. (2010/211)

349. The Regional Administration had still not undertaken the exercise to install 300 meters purchased in June 2003, to provide electricity to residents. The Head of Budget Agency had indicated that these meters would have been put into use with the completion of the Wauna Power Generation Project. At the time of the audit in June 2011, the meters were still in the Region's Stores. It should be noted that these meters were acquired over eight years ago and still not used for the purposes intended.

Region's Response: The Head of Budget Agency indicated that these meters are earmarked for installation in two communities, namely, Wauna, and Matthew's Ridge. However, the residences are not certified to be connected and the residents are not willing to take the necessary action to be certified.

Recommendation: The Audit Office recommends that the Regional Administration ensures that these meters are installed as soon as possible or consult the Ministry of Local Government with a view to utilising the meters on other projects. (2010/212)

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

Employment Costs

350. Amounts totalling \$439,949 were overpaid to three teachers and one midwife who were on maternity leave during the period under review. The overpayments were due to the late notification to the Regional Accounting Unit by the respective Department Head that these employees had proceeded on maternity leave.

Region's Response: The Head of Budget Agency explained that steps would be taken to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration take steps to recover the overpayments and put mechanisms in place to avoid recurrences. (2010/213)

Office and Field Supplies

351. An examination of thirty-six transactions under this account area revealed two instances where the acquisition of items totalling \$1.887M was not recorded in the Stores. The items purchased were twenty-five drums of dieseline and dietary items valued \$877,500, and \$1,009,510 respectively. As a result, it could not be ascertained whether these items were received by the Region and utilised for the purposes intended.

Region's Response: The Head of Budget Agency indicated that this matter will be investigated with a view to correcting the situation.

Recommendation: The Audit Office recommends that the Regional Administration adhere strictly to the Stores Regulations, particularly as it relates to the receipt and issue of stock. (2010/214)

Maintenance Works

352. Amounts totalling \$116.920M were expended under this account area. Physical inspections of a sample of projects revealed overpayments totalling \$0.467M on two projects as shown below:

Repairs to Amerindian Hostel – Mabaruma

Item	Description	Unit	Amt found	Amt Paid	Diff.	Rate	Amount \$
1.1	Clean Floor thoroughly and apply 2 coats rubberise floor paint	Sq. yd.	0	91	91	550	50,050
1.2	Prepare floor and install 12” sq non skid tile	Sq. yd.	13	19	6	6,000	36,000
2.2	Install new 4” hollow concrete block wall	Sq. yd.	46	86	40	4,000	160,000
	Install 8”x 10” tile to wash room walls	Sq. yd.	32	45	13	6,000	78,000
Total							324,050

Repairs to Pakera Hospital – Matthew’s Ridge

Description	Unit	Amt found	Amt Paid	Diff.	Rate	Amount \$
Benches	No.	9	12	3	2,500	67,500
Grill Radio Room	sum	0	sum	sum	75,000	75,000
Total						142,500

Region’s Response: The Head of Budget Agency has indicated that the Regional Administration will investigate the overpayments and take the necessary action to recover any amount overpaid to the contractors.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to recover all overpayments and submit evidence to the Audit Office for scrutiny. (2010/215)

Other

353. At the time of the audit in June 2011, thirty-five payment vouchers valued \$8.458M in relation to expenditure for 2010 were still in the Sub-Treasury's Safe. These vouchers, which were yet to be paid, had all supporting documents attached including the respective cheques. This situation is in contravention to the FMA Act, which states that all unspent amounts at the end of the year should be refunded to the Consolidated Fund. This situation would also give rise to the overstatement of the Appropriation Accounts by the said sum. The following is a summary of the payment vouchers:

N ^o of Cheques	Particulars	Amount \$'000
12	Reimbursement of cash and offset Child Development Workshop	3,340
4	Repairs and maintenance works	2,788
10	Purchases	1,908
9	Services rendered	422
Total		8,458

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate these outstanding payments with a view of having them cleared.

Recommendation: The Audit Office recommends that the Regional Administration take steps to make outstanding payments and refund those payments for which goods/services were not yet received; and to put systems in place to avoid a recurrence of this nature. (2010/216)

354. The Regional Administration did not maintain sectional inventories. A master inventory was maintained; however, it could not be determined when last this record was updated. As a result, we could not verify the Region's assets in its entirety. In addition, assets acquired were not marked to identify them as property of the Administration.

Region's Response: The Head of Budget Agency indicated that efforts are being made to ensure that the proper records are kept and written up-to-date at all time and all assets are marked as the property of the Region. To this end, the recently appointed Stock Verifier has been specifically identified to execute this task.

Recommendation: The Audit Office recommends that the Regional Administration adhere strictly to the Stores Regulations, particularly as it relates to the accounting for assets. (2010/217)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 2601400 - Power Supply

355. The 150KVA transformers and the 90KVA generator that were purchased in 2007 to improve power supply in the Wauna area had since been installed. The Head of Budget Agency had indicated that the transformers and generator would have been put into use with the completion of the Wauna and Moruca Power Generation Projects. However, audit checks carried out revealed that the transformers and the generator were not being used.

Region's Response: The Head of Budget Agency indicated that the Power Generation Projects have not been completed, as such, the transformers and generator have not been put into use.

Recommendation: The Audit Office recommends that the Regional Administration utilise these equipment for the purposes intended. (2010/218)

Subhead 12024 - Buildings (Health)

356. The Regional Administration had still not recovered the sum of \$5.392M, which was paid in 2009 to a contractor as mobilisation (40% of contract sum) for the construction of a Nurse's Hostel at Mabaruma. The contract was awarded by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$13.480M; however, the contractor failed to mobilise materials and did not commence any work. Consequently, this contract was terminated and another contract valued at \$13.512M was awarded to another contractor by the NPTAB for the construction of the said Hostel.

357. At the time of the 2009 audit, the Head of Budget Agency had indicated that the Regional Administration, Region № 3 had monies outstanding for the contractor for works being executed. The contractor, vide letter dated 10 August 2010, had authorised the Regional Administration, Region № 3 to pay over to the Regional Administration, Region № 1 monies due to him for the project – extension of Endeavours and Commons Primary School, Canal № 2, West Bank Demerara. Via the said letter, the Contractor had requested that the Regional Administration № 3 inform him whether he would have still been indebted to the Regional Administration № 1 after the authorised payments were made. At the time of the 2009 report, two cheques amounting to \$3.782M were held by the Regional Administration, Region № 3 and had not been paid over to the Regional Administration № 1.

358. On 5 October 2010, the Regional Administration № 3 wrote to the Accountant General requesting that the name of payee on the two cheques valued \$3.782M be changed to 'Accountant General' in order for the monies to be refunded to the Consolidated Fund. At the time of this Report, the monies had since been refunded to the Consolidated Fund, leaving a difference of \$1.610M still to be recovered.

Region's Response: The Head of Budget Agency indicated that efforts are being made to recover the \$1.610M from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take urgent steps to recover the balance of \$1.610M from the contractor. (2010/219)

359. In relation to the second contract that was awarded in the sum of \$13.512M, there was an unapproved variation in the sum of \$2.013M, giving a revised contract sum of \$15.525M. As at 31 December 2010, amounts totalling \$12.161M were paid to the contractor, leaving a balance of \$3.364M. The Regional Administration's intent was to pay the balance on this contract from monies recovered from the first contract; since, adequate funds were not budgeted for the second contract. A physical inspection of the works revealed that the works generally conformed to specifications.

Region's Response: The Head of Budget Agency explained that the Regional Administration will seek the relevant approval to pay the balance on this contract from any savings accrued in 2011.

Recommendation: The Audit Office recommends that the Regional Administration adhere strictly to the Procurement Act 2003, especially as it relates to variation works, and to avoid such occurrences in the future. (2010/220)

360. The Regional Administration had still not put systems in place to ensure that the receipt and issues of school furniture were recorded in the relevant Stores records, in accordance with the Stores Regulations. In most instances, the furniture was delivered directly to the schools, whilst, Internal Stores Requisitions (ISRs) were prepared after the items were delivered. The Storekeeper had indicated that sometimes he was unaware of the quantity delivered to the schools. The Head of Budget Agency had acknowledged this situation as a lapse and given assurance that efforts would have been made to avoid recurrences. However, the situation is still the same up to the time of the audit in June, 2011.

Region's Response: The Head of Budget Agency indicated that systems are being put in place to ensure that there is appropriate and accurate record keeping for the operation of the Regional Stores.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to ensure that receipt and issue of all items of stock are properly recorded in the relevant records of the Administration, in keeping with the Stores Regulations. (2010/221)

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

Purchases

361. During 2010, the Regional Administration made sixty-two purchases valued at \$39.184M, which included the acquisition of items under the various Programmes as follows:-

Programme	Line Item	Items Acquired	No of Pur.	Value \$'000	Verified \$'000	Diff. \$'000
711 – Regional Administration & Finance	12086 – Buildings	Payment documents missing	1	92	0	92
	19011 – Agricultural Development	HDPE pipes	5	2,267	505	1,762
	25025 – Furniture & Equipment (Admin)	Generator, Filing Cabinet, etc.	5	1,489	624	865
	25027 – Furniture (Staff Quarters)	Wardrobe, gas stoves, suites, etc.	6	998	895	103
712 – Public Works	24015 – Land & Water Transport	Motorcycle	2	600	490	110
	26014 – Power Supply	Cable, transformer, insulator, etc.	5	9,946	545	9,401
713 – Education Delivery	24015 – Land & Water Transport	Pick-up, outboard engines, etc.	5	7,900	7,300	600
	25026 – Furniture & Equipment	Filing cabinet, desk & bench, etc.	20	9,927	4,429	5,498
714 – Health Services	25028 – Furniture & Equipment	Generators, solar panels, etc.	13	5,965	3,786	2,179
Total			62	39,184	18,574	20,610

362. Of the sixty-two purchases valued \$39.184M, only items totalling \$18.574M were verified as having been received by the Administration; however, of this sum, only items amounting to \$14.397M were brought to account in the Stores records, whilst alternative audit checks enabled the physical verification of the difference of \$4.177M. In relation to the items valued \$20.610M that could not have been verified even though alternative auditing checks were carried out, payment documents could not have been located for twenty-three purchases totalling \$12.544M. As a result, we could not ascertain whether the Region received full value for all sums paid.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate these purchases and take the necessary corrective action.

Recommendation: The Audit Office also recommends that the Regional Administration investigate the status of the items that could not be verified and submit a report to the Audit Office for scrutiny. (2010/222)

363. Included in the items verified was an intercom system and related accessories valued \$818,264 (includes installation fees), which was acquired for the Mabaruma Hospital. At the time of this report, the items were still in the Hospital's Stores, even though the installation fees of \$200,000 were already paid. As a result, the Regional Administration could not receive the benefits intended from the said acquisition.

Region's Response: The Head of Budget Agency will follow-up to ensure installation is completed.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to have the intercom system installed, or seek a refund of the installation fees paid to the supplier. (2010/223)

364. The Regional Administration incurred expenditure totalling \$124.634M in relation to construction and rehabilitation works to bridges, roads, buildings and other infrastructure in respect of agricultural development. The expenditure was incurred as follows:-

Account Area	Programme	Line Item	Total \$'000
Public Works	711 – Regional Administration & Finance	19011 – Agricultural Development	5,233
	712 – Public Works	11002 – Bridges	11,000
		14004 – Roads	34,994
Buildings	711 – Regional Administration & Finance	12086 – Administration	2,407
	713 – Education Delivery	12026 – Education	41,000
	714 – Health Services	12024 – Health	30,000
Total			124,634

365. Included in the sum of \$124.634M were twelve payments totalling \$25.828M in relation to nine contracts that were awarded in 2010, and for which the cheques and payment vouchers were still in the Regional Sub-Treasury's Safe at the time of the audit in June 2011. The following table gives a breakdown:

Line Item	Description of Works	Contract Sum \$'000	Payments as per Account Analysis \$'000	Actual Payments \$'000	Payments on Hand \$'000	Remarks
11002-Bridges	Const. of bridge at Yarrow Creek, Moruca	6,641	6,505	5,977	528	1 cheque for retention payment
14004-Roads	Rehab. of road - Kumaka to Airstrip Rd., Moruca	17,290	17,290	11,934	5,356	2 cheques for final and retention payments
	Const. of road from School Rd. Junction to Lalta Persaud's residence, Port Kaituma	15,468	15,468	0	15,468	3 cheques for mobilisation, final and retention payments
12026-Buildings Education	Extension of Baramita Primary School	8,875	8,875	8,180	695	1 cheque for retention payment
	Const. of mess hall & kitchen, Santa Rosa Sec. School – Moruca	6,253	6,253	5,628	625	1 cheque for retention payment
	Const. of sanitary block, Santa Rosa Sec. School – Moruca	4,412	4,412	3,971	441	1 cheque for retention payment
	Const. of Technical Vocational Centre, Mabaruma	11,977	11,977	10,779	1,198	1 cheque for retention payment
	Re-const. of St. Dominique's Primary School, Aruka River	6,206	6,206	5,586	620	1 cheque for retention payment
12024-Buildings Health	Rehab. of Baramita Health Hut	8,991	8,988	8,092	896	1 cheque for retention payment
Total		86,113	85,974	60,147	25,827	

366. Included in the figure of \$25.827M is a sum of \$15.468M, which was made up of three payments (mobilisation advance, final and retention payments), which represented full payment on a contract for the rehabilitation of the road from School Road Junction to Lalta Persaud's residence in Port Kaituma. The approved payments were made on documents which certified that work was done. However, no work was done. This situation created opportunities that could have led to the perpetration of irregularities without prompt detection. This situation would also give rise to the overstatement of the Appropriation Accounts by the said sum. Evidence was seen whereby the Regional Administration via letter dated 17 June, 2011 requested the Accountant General to refund the sum of \$15.468M to the Consolidated Fund.

Region's Response: The Head of Budget Agency regretted this lapse in administration and explained that no payment was made to the contractor and the amount was refunded to the Consolidated Fund. In addition, the Region has implemented more stringent measures to ensure that this situation does not recur.

Recommendation: The Audit Office recommends that the Regional Administration implement systems to avoid any recurrence of this nature. (2010/224)

367. In relation to the other nine payments totalling \$10.359M, seven amounting to \$5.003M were in respect of retention payments on seven contracts. The other two payments totalling \$5.356M were in relation to the final and retention payments on a contract for the rehabilitation of the road from Kumaka Waterfront to Airstrip Road, Moruca. As a result, the Appropriation would be overstated by the said amounts.

Region's Response: The Head of Budget Agency explained that the cheques were not paid over due to the sub-treasury being temporarily closed.

Recommendation: The Audit Office recommends that the Regional Administration refund the entire sum to the Consolidated Fund and avoid any recurrence of this nature. (2010/225)

368. Physical inspections were done on all projects completed, i.e. based on payments processed by the Regional Accounting Unit for works done. The inspections revealed overpayments totalling \$15.429M on four projects as follows:-

Line Item	Description of Works	Overpayments \$'000
12024 – Buildings (Health)	Construction of Nurses Hostel, Port Kaituma	6,440
12026 – Buildings (Education)	Construction of Technical Vocation Centre	8,660
	Rehabilitation of St. Dominique's Primary School	250
12086 – Buildings (Administration)	Rehabilitation of Stores Fuel Bond, Mabaruma	79
Total		15,429

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate the overpayments and take the necessary action to recover any amount overpaid to the contractors.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to recover all overpayments and submit evidence to the Audit Office for scrutiny. (2010/226)

369. The Regional Administration had written to a contractor on 26 October 2010 informing him of the termination of two contracts (see table below) that were awarded to him on 12 May 2010. The termination letters had also requested the contractor to repay mobilisation advances on the said contracts totalling \$3.551M. At the time of termination, the contracts would have already been more than five months since its award. This was a clear indication that works were not properly monitored.

Line Item	Description of Works	Date of Contract Agreement	Date of Termination	Contract Sum \$'000	Amount Paid \$'000
12026 – Education	Extension of Baramita Primary School	12.05.2010	26.10.2010	4,211	1,263
12024 – Health	Rehabilitation of Baramita Health Hut	12.05.2010	26.10.2010	7,627	2,288
Total				11,838	3,551

Region's Response: The Head of Budget Agency explained that they are in the process of recovering the mobilisation advance from the insurance company.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to recover the mobilisation advances and put systems in place to ensure that all projects are properly monitored and to avoid any recurrence of the above stated situation. (2010/227)

370. An examination of twenty-seven contract agreements revealed that the penalty clause was only inserted on seven or 26% of the agreements. In addition, the Regional Administration did not issue practical completion certificates for projects completed. As a result, it could not be ascertained whether contractors had defaulted. It should be noted that there was an indication that contractors may have defaulted since (i) the accounts for payments rendered by contractors were dated long after the stipulated completion dates; and (ii) the date the works were inspected by the Works Department were long after the completion dates. This situation would give rise to the Region not enjoying the benefits as intended from the works executed.

Region's Response: The Head of Budget Agency indicated that corrective actions are being taken.

Recommendation: The Audit Office recommends that the Regional Administration utilise all parts of contract agreements and institute penalties where applicable. (2010/228)

371. An examination of the Regional Procurement and Tender Administration Board's (RP&TAB) Minutes revealed a number of instances where the Board did not agree with the recommendations of the Evaluation Committee. In such instances the RP&TAB would then ask the Committee to revisit the particular recommendations with a view of specific points. The Evaluation Committee would then revisit their recommendations and recommend awards of contracts as pointed out by the RP&TAB. This situation indicated that the RP&TAB and the Evaluation Committee were evaluating bids based on different criterion. As a result, there were inconsistencies in the award of contracts.

Region's Response: The Head of Budget Agency indicated that corrective action will be taken to ensure that the RP&TAB and the Evaluation Committee used established procedures as set out in the Procurement Act to evaluate and award contracts.

Recommendation: The Audit Office recommends that the Regional Administration take steps to ensure that the RP&TAB and the Evaluation Committee used established procedures as set out in the Procurement Act 2003 and its Regulations to evaluate and consequently award contracts. (2010/229)

AGENCY 72
REGION 2 - POMEROON/ SUPENAAM

Current Expenditure

Prior year matters, which have not been resolved

372. An examination of the pay changes records along with the refund of wages and salaries register and the payroll revealed that the Region had made significant improvements in respect of pay changes directives being forwarded from the Programme Heads to the Regional Accounting Unit in a timelier manner. At the time of reporting, 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 July 2011, 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 also not recovered, as shown below:

Year	Salaries Overpaid \$	Salaries Recovered \$	Salaries Outstanding \$	Deductions Paid Over \$	Deductions Recovered \$	Deductions Outstanding \$
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 has pursued the officers and the relevant agencies in order to recover the amounts overpaid. Additional information was provided, as requested by the bank and the agencies and the Region is awaiting further action from the bank and the relevant agencies.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this issue in order to recover the amounts overpaid. (2010/230)

373. 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 diesel, 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 was still awaiting the Police report.

Region's Response: The Head of Budget Agency has indicated that the Regional Administration has provided all the relevant and necessary information with respect to the write off of fuel. This matter is still engaging the attention of the Finance Secretary and the Police and will be resolved as soon as a directive is given. With respect to the loss of cash, this matter was investigated by the Police and the Director of Public Prosecution is awaiting a revised report/resubmission from the Police before proceeding with this matter.

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. (2010/231)

374. Although approval was received from the Ministry of Finance for the disposal of a quantity of unserviceable machinery and equipment, of which some items were disposed of, the Regional Administration failed to dispose of the items listed below:

Description	Location
Toyota Land Cruiser	Engineering
Nissan Patrol 4 x 4 chassis	- do -
Bedford truck cab	Engineering
Unifloat	Charity

Region's Response: The Head of Budget Agency indicated that of the items approved for sale at Regional Tender Board Meeting held on 30 July 2009, three of the items were sold in 2010. A request was made to Finance Secretary to have the remaining items disposed of by public auction; however, a response was not yet received.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to have these items disposed of. (2010/232)

375. 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 2010. It was also noted that bin cards at the drugs bond was replaced by ledgers to record the receipt and issue of items.

Region's Response: The Head of Budget Agency indicated that efforts are being made to have these records written up in a timely manner.

Recommendation: The Audit Office recommends that the Regional Administration ensures that these records are written up in a timely manner. (2010/233)

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

Office and Field Supplies

376. Amounts totalling \$185.253M were expended under this accounting area. Included in this sum were amounts totalling \$48.397M, which were expended on the purchase of fuel and lubricants for use by the Region's fleet of vehicles. Of the forty-nine serviceable vehicles, plant and equipment owned and controlled by the Regional Administration and for which log books were required to be kept, log books were presented for forty-five, leaving four still to be presented as shown below:

Type of Vehicle/Plant & Equipment	Registration Number	Assigned to
John Deere Hydro flow pump	No. 2	Drainage & Irrigation
Caterpillar Excavator	No. 1	- Do -
Grader	20127	- Do -
Crawler (Bobcat)	22101	- Do -

Region's Response: The Head of Budget Agency indicated that efforts are being made to locate these books and have them presented for audit examination.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to locate these log books and have them presented for audit examination. Log books should also be closed off at the end of the year and retained and new ones opened at the beginning of the year. (2010/234)

Capital Expenditure

Prior year matters which have not been resolved

377. The Regional Administration had still not recovered amounts totalling \$2.357M overpaid to contractors during the years 2004 - 2008 in respect of the construction and rehabilitation of buildings as shown below:

Year	Description	Overpayment \$
2004	Construction of Ulele Headmaster Quarters	147,000
2005	Construction of Health Post at Siriki	70,650
	Construction of Good Hope Nursery School	133,525
	Rehabilitation of Doctors' Quarters – Suddie	138,400
2006	Rehabilitation of RAU building	830,865
2007	Construct revetment at Suddie	336,000
	Extension of Wakapao Dormitory	72,000
	Construction of Friendship Canal Nursery School	600,688
2008	Construction of Somerset & Berks Nursery School	27,500
Total		2,356,628

Region's Response: The Head of Budget Agency has indicated that the respective contractors were written to in respect of all overpayments with a view of recovering same, but to date no recovery was made.

Recommendations: The Audit Office recommends that the Regional Administration takes stronger action against the contractors to recover these overpayments and put systems in place to avoid such occurrences. (2010/235)

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

Public Works

378. The sum of \$81M was voted for (a) the construction of bridges at Suddie Hospital, Anna Regina Centre Ground and Johanna Cecelia Secondary School (b) the upgrading of roads in areas such as Charity, Suddie, Capoey, La Union and New Road and the upgrading of streets in areas such as Lima, Paradise and Henrietta. Amounts totalling \$78.947M were expended on the above projects.

379. The contract for the rehabilitation of La Union Cremation Road was awarded to the most competitive bidder in the sum of \$4.098M. The contract was subsequently terminated by the Regional Administration. Amounts totalling \$1.206M were paid to the contractor. A second contract in the sum of \$5.440M was subsequently awarded to another contractor for the completion of the said works. As at 31 December 2010, the works were completed and amounts totalling \$3.927M were paid to the contractor. A physical verification of the works and an examination of the tender documents in respect of the first contract revealed that liquidated damages of 20% for incomplete works, valued at \$2.759M at the time of termination of the contract, were not applied, hence the contractor was overpaid \$551,784.

Region's Response: The Regional Administration has had discussions with the contractor and after further investigations any overpayment will be recovered from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2010/236)

Buildings

380. The sum of \$53.5M was voted for the rehabilitation of the Regional Administration Building, the construction of Audiology Department and Vision Centre at Suddie Hospital, rewiring of Suddie Public Hospital Building, the rehabilitation of Suddie Hospital main building, rehabilitation of Oscar Joseph District Hospital, Charity, rehabilitation of Health Post at Dredge Creek, construction of School at Martindale and Akawini Primary School Annex. Amounts totalling \$53.479M were expended on the above projects.

381. The rehabilitation of Oscar Joseph District Hospital was awarded to the most competitive bidder in the sum of \$2.403M. As at 31 December 2010, the works were completed and amounts totalling \$1.992M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$93,500 as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Rate	Amount \$
10.1	Main Lab Supply & lay 12"x 12" rubber tile to concrete floor	yd ²	18.7	1	17.7	5,000	88,500
13.2.2	Doors Chrome door handles	nr	25	0	25	200	5,000
Total							93,500

Region's Response: The Regional Administration has had discussions with the contractor and after further investigations any overpayment will be recovered from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2010/237)

382. The construction of Akawini Primary School Annex was awarded to the most competitive bidder by the National Procurement and Tender Administration Board in the sum of \$12.516M. As at 31 December 2010, the works were completed and amounts totalling \$11.938M were paid to the contractor. An examination of the contract documents revealed that the works were not completed within the contractual completion date. As a result, a maximum of 10% liquidated damages, i.e, \$1.194M should have been applied, hence an overpayment to the contractor. A physical verification of the works in June 2011, revealed that the contractor was overpaid the sum of \$818,865 as shown below, plus the liquidated damages, giving a total overpayment of \$2.013M.

Item	Description	Unit	Qty Paid	Qty Found	Diff	Rate	Amount \$
	Reinforcement						
5b	3/8 bars to drain	lbs	858	0	858	150	128,700
	Insitu concrete						
3d	Concrete drain around building	yd ³	4.2	0	4.2	40,000	168,000
	Block Work						
2b	Ditto but 3"x 8" x16" HCB internal wall	yd ²	74	50.1	23.9	3,000	71,750
	Roof						
1g	2"x 6" rafter 24' - 6"	lf	1029	931	98	200	19,600
li	1"x 6" sheet laths	lf	1452	1,152	300	100	30,000
	1" x 6" GH SE between roof & block	lf	94	0	94	130	12,220
	Grill work to window						
5c	Grill to high level window						
	Finishing work						
1a	To all walls 1/2" thick plaster sponge finish	nr	6	0	6	4,000	24,000
	Rain water goods						
1b	STD, Down sprout						
1c	3" diameter PVC down pipe	nr	6	2	4	2,000	8,000
	Painting						
2c	2 coats rubberised floor paint	lin.yd	160	13.3	146.7	500	73,350
	Tiling works						
	6" x 6" ceramic tiles to wall of toilet	yd ²	200	166.7	33.3	650	21,645
		yd ²	30	17.8	12.2	7,500	91,500
Total							818,865

Region's Response: The Regional Administration has had discussions with the contractor and after further investigations any overpayment will be recovered from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2010/238)

AGENCY 73
REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

Prior year matters, which have not been resolved

383. During the years 2005 to 2010, amounts totalling \$4.685M 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 \$1.114M were recovered for the years 2006-2009, leaving amounts totalling \$3.570M still to be recovered as shown below. Similarly, the related deductions totalling \$1.643M in respect of these overpayments which was paid over to the various agencies were also not recovered.

Salaries

Year	Salaries Overpaid \$	Salaries Recovered \$	Salaries Outstanding \$
2005	1,507,000	Nil	1,507,000
2006	1,687,000	656,199	1,030,801
2007	398,236	115,440	282,796
2008	550,038	29,380	520,658
2009	426,479	313,164	113,315
2010	115,776	0	115,776
Total	4,684,529	1,114,183	3,570,346

Deductions

Year	Deductions Paid over \$	Deductions Recovered \$	Deductions Outstanding \$
2005	492,939	Nil	492,939
2006	621,108	Nil	621,108
2007	155,157	Nil	155,157
2008	160,774	Nil	160,774
2009	186,211	Nil	186,211
2010	26,381	Nil	26,381
Total	1,642,570	Nil	1,642,570

Region's Response: The Head of Budget Agency indicated that the Regional Administration has taken measures 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, the Regional Administration has implemented a system of clarification from each Programme Head of the staff on the job before salaries are paid into their bank accounts. There has been compliance by each Programme Head; however, the feedback from the Education Section has not been very prompt resulting in some overpayments for which the Officers have been written to. With respect to over payments of related deductions to the various agencies, the Regional Administration had written to the relevant agencies concerned. Reminders and follow-up letters have also been sent along with supporting documentations but no response has been received to date.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the sums overpaid. (2010/239)

384. Some corrective measures have been taken by the Regional Administration to clear outstanding cheque orders from previous years. However, a number of cheque orders were still not cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. As at August 2011, eight hundred and fifty one cheque orders valued at \$186.214M, of which five hundred and sixty-five valued at \$84.144M relates to the year under review, remained outstanding, as shown below. As a result, it could not be ascertained whether the Region received full value for all monies spent.

Year	No. of Cheque Orders	Amount \$'000
2008	68	10,732
2009	218	91,338
2010	565	84,144
Total	851	186,214

Region's Response: The Head of Budget Agency explained that the Regional Administration is still in the process of investigating these cheque orders with a view of clearing the 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. (2010/240)

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

Utility Charges

385. Amounts totalling \$74.253M were expended under this accounting area. An examination of the relevant 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
Telephone Charges	4,311	3,776	535
Electricity Charges	47,756	117,676	69,920
Water Charges	22,186	18,577	3,609
Total	74,253	140,029	74,064

Region's Response: The Head of Budget Agency has indicated that the Regional Administration is currently in the process of reconciling the differences noted. In addition, quarterly checks and balances with the IFMAS have been implemented to ensure that the registers are up-to-date and correct at all times.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the system implemented is functioning so that all payments are accurately reflected in the relevant registers. (2010/241)

Other Matters

386. The various Stores operated by the Regional Administration were inspected, and the following unsatisfactory features were noted:

(i) Crane Stores:

The Crane Store continued to be in a very congested and insanitary condition. However, a contract was awarded for the rehabilitation of the Crane Stores and works are currently ongoing. In addition, an examination of records maintained, revealed that Stock Ledgers were not maintained for the year 2010.

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 of which 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 and Drugs Bond - West Demerara Regional Hospital:

An examination of the records maintained at the Dietary Stores revealed 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, while the Stock Ledgers at the Drugs Bond were not maintained for the entire period audited.

(iii) Vreed-en-Hoop Stores:

An examination of the records maintained at the Vreed-en-Hoop Stores revealed 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.

Region's Response: The Head of Budget Agency explained that (i) the Regional Administration have completed rehabilitation works to the Stores. In addition, a stock verification and audit would be done with the view of organising the Stores properly and ensuring compliance with the Stores Regulations and with respect to the items loaned, two track rollers, one digging bucket and one hymac shaft were returned and efforts are being made to recover the other outstanding items; (ii) two Accounts Clerks were assigned to maintain the Stock Ledgers for the Dietary Stores & Drugs Bond and the ledgers are currently being updated; and (iii) the Regional Administration is currently in the process of updating the ledgers.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to (i) ensure strict compliance with the Stores Regulation at all times, and (ii) make every effort to recover the items loaned to contractors and other private individuals. (2010/242)

Capital Expenditure

Prior year matters, which have not been resolved

387. The Regional Administration has failed to recover overpayments totalling \$5.454M made to contractors in respect of the years 2005 – 2008, as shown below:

Year	Sub-Head	Description	Amount \$'000
2005	13008	Repairs to sluice at Bagotville	44
	14006	Rehabilitation of Dundas Street, Den Amstel	274
	“	Mobilisation advance – construct road at Hague	228
	12031	Construct satellite clinic at Tuschen	848
2006	12030	Construct H/M Quarter's – Clemwood, Dem. River	386
2007	14006	Rehabilitation of First Cross Street, Goed Intent	423
	“	Rehabilitation of road at № 662, Parika	67
	12030	Construction of Windsor Forest Primary School	672
2008	14006	Rehabilitation of Zameed Street, Stewartville	151
	“	Rehabilitation of First Street, Tuschen	1,137
	“	Rehabilitation of Drying Floor Road, Endeavour Leguan	1,135
	19013	Rehabilitation of Last Cross Street, Vergenoegen	89
Total			5,454

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. Follow-up letters will be sent.

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 such recurrences. (2010/243)

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

Buildings

388. Amounts totalling \$69.995M were expended under this accounting area. Included in this sum were amounts totalling \$6.659M, which represented full payment on a contract for the construction of trestle, septic tank, walkway, waiting area, fence and painting of Belle West Health Centre, Canal №. 2 Polder, West Bank Demerara. The contract was awarded to the most competitive bidder in the sum of \$5.880M. There was an approved variation of \$779,250 for the construction of internal drains, bringing the final project cost to \$6.659M. A physical verification of the works revealed that the contractor was overpaid the sum of \$378,160 as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate	Amount \$
7.2	Supply & install non-skid ceramic tiles 12"x12"	47	43.14	yd ²	3.86	2,000	7,720
10.2	Supply & install – 15 No. 1"x16'x10' GH bench seat	1,195	200	bm	995	300	298,500
14.2	Supply 4"x4'x10' wallaba post, pitch, point & tar 1 coat & drive into position	96	89	nr	7	1,000	7,000
14.5	Supply & install 1"x3'x652'x 2Nr. GH facia lath, tar 1 coat	326	312	bm	14	300	4,200
14.6	Supply & install 1"x12'x652' GH mud board, tar 1 coat, join in centre.	652	623	bm	29	300	8,700
14.7	Supply & install chainlink mesh 10 gauge 5', nail to mud board. Supply & install barbwire 10 gauge, 3 rows	362.6	347	yd ²	15.6	150	2,340
14.8	Excavate internal drain 2"x2'x472' – 4' from fence, spread spoils northern side of building	652	624	lin.yd	28	200	5,600
16.1	Excavate 12'x12'x75'x2nr (from septic tank to internal drain southern side) spread spoil northern side	69.3	68.29	yd ³	1.01	10,000	10,100
16.2		5.4	2	yd ³	3.4	10,000	34,000
Total Overpaid							378,160

Region's Response: The Head of Budget Agency has indicated that the Regional Administration will investigate the overpayment and take the necessary action to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2010/244)

389. Also, included in the sum of \$69.995M were amounts totalling \$6.962M, which represented full payment on a contract that was awarded for the extension of Two Brothers Primary School, Canal №. 1 Polder, West Bank Demerara. The contract was awarded to the most competitive bidder in the sum of \$6.192M. There was an approved variation of \$770,108, giving a final project cost of \$6.962M. A physical verification of the works revealed that the supply, fabrication and installation of grill to the windows costing \$112,620 offered no security to the building and as such should not have been paid to the contractor. This amount is therefore considered an overpayment to the contractor.

Region's Response: The Head of Budget Agency explained that the Regional Administration has had discussions with the contractor with a view of having remedial works done.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment or have the works rectified and to put systems in place to avoid overpayments being made to contractors. (2010/245)

390. Further, included in the sum of \$69.995M were amounts totalling \$6.415M, which represented full payment on a contract for the extension of Clinic Building, West Demerara Regional Hospital. The contract was awarded to the most competitive bidder in the sum \$6.186M. There was an approved variation of \$229,000, bringing the final project cost to \$6.415M As at 31 December 2010, the works were completed and amounts totalling \$6.415M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$141,440 as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate	Amount \$
A 2.0	Details of Additional Sum Plaster ½”thick, internal & external walls	108.8	0	yd ²	108.8	1,300	141,440
Total Overpaid							141,440

Region's Response: The Head of Budget Agency indicated that the Regional Administration has had discussions with the contractor and after further investigations any overpayment will be recovered from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and to put systems in place to avoid overpayments being made to contractors. (2010/246)

Public Works

391. Amounts totalling \$133.468M were expended under this accounting area. Included in this sum were amounts totalling \$6.689M, which represented full payment on a contract awarded to the most responsive bidder for the construction of Back Street, Sera Lodge, Stewartville, West Coast Demerara. A physical verification of the works revealed that amounts totalling \$134,000 were overpaid to the contractor as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate	Amount \$
1.	Tube Culvert Supply & place 20' long x 24" diameter HDPE N-12 tube including split couplers	40	30	lin.ft.	10	11,000	110,000
	Provide for the installation of 1 1/2" dia. weep holes through the top of the culvert head walls	12	0	nr.	12	2,000	24,000
Total Overpaid							134,000

Region's Response: The Head of Budget Agency indicated that the Regional Administration has had discussions with the contractor and after further investigations any overpayment will be recovered from the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and to put systems in place to avoid overpayments being made to contractors. (2010/247)

General

392. An examination of the payment documents for a sample of twelve completed projects, including the above-mentioned projects, revealed several discrepancies, as listed below:

- (a) No contract drawings were attached to the contract documents,
- (b) The bills of quantities were poorly prepared, with instances where quantities were grossly over and under estimated,
- (c) The date of completion of the works was not stated on any of the contract documents, as such, it was not possible to establish whether the works were completed within the specified contractual duration period or beyond and whether or not the contract would have attracted any liquidated damages, and

- (d) Provisional sums were utilised for supplementing quantities of materials which were inadequately estimated in the original bills of quantities, and for completing additional works under the contract. These works were identified and verified on site; however, no approvals or variation orders for completing such works were seen. As such, the use of the provisional sums will be considered as unauthorised payments to the contractors.

Region's Response: The Head of Budget Agency has acknowledged these lapses and has indicated that action is being taken to have these discrepancies corrected in the awarding and payments in respect of future contracts. These measures will include training for the Engineering Staff for efficiency in designs, drawings, and ultimately the overall project.

Recommendation: The Audit office recommends that the Regional Administration take the necessary action to have these discrepancies resolved. (2010/248)

AGENCY 74
REGION 4 - DEMERARA/MAHAICA

Current Expenditure

Prior year matters, which have not been resolved

393. The Personnel Section has made significant improvements with respect to pay changes directives being forwarded to the Regional Accounting Unit in a timelier manner. However, with respect to overpayments totalling \$4.832M which were made to officers for the years 2006 - 2009, amounts totalling \$679,181 were recovered from eight and three officers in respect of the years 2008 and 2009 respectively, leaving amounts totalling \$4.153M still to be recovered as shown below. Similarly, the related deductions paid over to the various agencies were also not recovered.

Year	Salaries Overpaid \$	Amount Recovered \$	Amount Outstanding \$
2006	722,408	0	722,408
2007	1,391,000	0	1,391,000
2008	987,626	587,008	400,618
2009	1,731,000	92,173	1,638,827
Total	4,832,034	679,181	4,152,853

Region's Response: The Head of Budget Agency explained that every effort is being made to contact the Officers in order to recover the amounts overpaid, while some progress have been made with recovery from the Guyana Revenue Authority. Efforts are continuing to recover the sums outstanding.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this issue in order to recover the amounts overpaid. (2010/249)

394. Although the Regional Administration made some efforts to clear outstanding cheque orders, 782 cheque orders valued \$351.393M for the years 2006-2010 remained outstanding as at August 2011, as shown below:

Year	Nº. of Cheque Orders	Amount \$'000
2006	52	13,522
2007	115	48,854
2008	95	66,876
2009	246	82,912
2010	274	139,229
Total	782	351,393

Region's Response: The Head of Budget Agency explained that the documentations and bills to support the payments made were attached to the vouchers and submitted to the Sub-Treasury as is the required procedure and this information is documented in the Region's records. The Region will make arrangements with the Accountant General's Departments to have its records reconciled with that of the Sub-Treasury's records in order to resolve this issue.

Recommendation: The Audit Office recommends that the Regional Administration review its system with respect to the clearing of cheque orders. (2010/250)

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

Office and Field Supplies

395. Amounts totalling \$137.57M were expended under this accounting area. Including in this amount is the sum of \$45.416M which was expended on the purchase of fuel and lubricants for use by the Regional Administration's fleet of vehicles. An examination of the relevant records revealed that of the ten serviceable vehicles, plant and equipment owned and controlled by the Regional Administration, and for which log books were required to be maintained, log books were only presented for seven, with three still to be presented for audit examination as shown below:

Description of Vehicle	Registration Nº.	Assigned To
Toyota Motor Car	PDD 4894	Administration
Nissan 4x4 Pickup	PHH 6540	Education
Ambulance	PGG 3150	Melanie Health Centre

Region's Response: The Head of Budget Agency indicated that efforts are being made to locate these books and have them presented for audit examination.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to locate these log books and have them presented for audit examination. Log books should also be properly and accurately written up, closed off at the end of the year and retained and new ones opened at the beginning of the year. (2010/251)

Services

396. Amounts totalling \$191.516M were expended under this accounting area. An examination of the related records revealed that payments for security services totalling \$173.420M were made before the end of the month for services rendered for the 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 425 guards each month.

Region's Response: The Head of Budget Agency indicated that payments are now being made to the security firm in the following month for the preceding month's service. However, the Region has complied with the Local Government Ministry's instruction to pay for the full number of guards as contained in the invoice submitted by the security firm.

Recommendation: The Audit Office recommends that the Regional Administration only make payment for the number of guards who actually worked and for services actually rendered. (2010/252)

Regional Stores

397. The Regional Stores was destroyed by fire of unknown origin in February 2011. The Storekeeper claimed that most of the records were destroyed; as a result, it was impossible to verify the receipt and issues of items of Stores. At the time of the audit in August 2011, a fire report was not done to determine the exact amount of items / records destroyed by the fire.

Region's Response: The Head of Budget Agency indicated that systems are being put in place to ensure that there is appropriate and accurate record keeping for the operation of the Regional Stores.

Recommendation: The Audit Office recommends the Regional Administration take urgent action to ensure strict compliance with the Stores Regulation at all times. (2010/253)

Capital Expenditure

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

Purchases

398. The sum of \$21.9M was voted for the purchase of furniture and equipment for schools such as desks, benches, cabinets, chalkboards, cupboards, refrigerators, chairs extinguishers, water dispensers, stabilisers and radio communication system and accessories. Amounts totalling \$21.480M were expended under this accounting area. The items purchased were verified as having been received and properly brought to account, except for the school furniture which were not recorded in the relevant books/ledgers at the Regional Stores. As a result, it could not be determined whether these items were received and brought to account.

Region's Response: The Head of Budget Agency indicated that the furniture was delivered directly to the schools and were taken on the schools' inventories. However, every effort will be made in the future to ensure that the relevant documentation is done at the Regional Stores for all items of stores received and issued.

Recommendation: The Audit Office recommends the Regional Administration ensure strict compliance with the Stores Regulation at all times. (2010/254)

AGENCY 75

REGION 5 - MAHAICA/ BERBICE

Current Expenditure

Prior year matters, which have not been resolved

399. The former officer who was responsible for the misappropriation of \$230,000 from the Old Salaries Bank Account had signed an agreement with the Regional Administration to repay the amount at the rate of \$30,000 per month with effect from November, 2010 to May 2011, and \$20,000 for June, 2011. However, to date only \$70,000 was repaid.

Region's Response: The Head of Budget Agency has indicated that contact was made with the individual after he stopped paying and he indicated that he was out of a job and would recommence paying as soon as he is employed again.

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. (2010/255)

400. The Regional Administration had made no improvements with respect to the recovery of net salaries totalling \$4.831M, which were overpaid to employees for the years 2005-2010, as shown below:

Year	Amount \$'000
2005	1,252
2006	998
2007	2,437
2009	105
2010	39
Total	4,831

401. Similarly, the related deductions paid over to the Guyana Revenue Authority and National Insurance Scheme for the years 2007, 2009 and 2010 were also not recovered as shown below:

Year	GRA Paid Over	GRA Recovered	GRA Outstanding	NIS Paid Over	NIS Recovered	NIS Outstanding
2007	510,387	108,148	402,239	0	0	0
2009	0	0	0	161,126	75,547	85,579
2010	1,664	0	1,664	2,079	0	2,079
Total	512,051	108,148	403,903	163,205	75,547	87,658

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 to various 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. (2010/256)

402. Corrective measures had not been taken by the Regional Administration to ensure that cheque orders were carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. It was noted that sixty-seven cheque orders valued \$9.052M, of which fourteen valued \$4.099M were in respect of the year under review, remained outstanding at the time of reporting as shown below:

Year	No. Of Cheque Orders	Amount \$'000
2005	12	652
2006	13	1,829
2007	15	1,565
2008	9	623
2009	<u>4</u>	<u>284</u>
	53	4,953
2010	14	4,099
Total	67	9,052

Region's Response: The Head of Budget Agency indicated that action is being taken to minimise the number of outstanding cheque orders. In addition, the Administration has specifically assigned an officer to work on the clearing of outstanding cheque orders.

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. (2010/257)

403. The Region had still not recovered overpayments totalling \$27,000 and \$82,500 which were made to the contractors in 2009 in respect of the rehabilitation of Belladrum Secondary School and the rehabilitation of road leading to Ithaca Health Centre, respectively.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has written to the contractors to recover the overpayments made. However, to date no response was received for the amounts outstanding to be repaid by the contractors. Follow-up letters were sent to the contractors reminding them of the balances outstanding.

Recommendation: The Audit Office recommends that the Regional Administration pursue the matter with the contractors to recover the balances outstanding and put systems in place to avoid a recurrence. (2010/258)

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

Office & Field Supplies

404. Amounts totalling \$91.420M were expended under this accounting area. With respect to the thirteen serviceable vehicles, plant and equipment operated by the Regional Administration for which log book were required to be maintained, only eight were presented. Log books were not presented for the following vehicles/equipment:

Type of vehicle/equipment	Registration Number	Assigned to
Toyota Hiace Mini Bus	PKK1481	Health
Nissan Ambulance	PHH 8741	Health
Nissan Ambulance	PHH 7289	Health
Generator	Fort Wellington Hospital	Health
Toyota Pickup	PHH 3877	Works

405. An examination of the eight log books presented revealed that Internal Stores Requisition numbers were not recorded in the log books. As a result, it could not be determined whether the correct amount, or if all fuel issued to vehicles/equipment were recorded in the log books.

Region's Response: The Head of Budget Agency indicated that efforts are being made to locate these books and have them presented for audit examination. In addition, systems will be implemented to ensure that the references for ISRs or bills for the issue of fuel will be recorded in the log books.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to locate these log books and have them presented for audit examination. Log books should also be properly and accurately written up, closed off at the end of the year and retained and new ones opened at the beginning of the year. (2010/259)

Maintenance Works

406. Amounts totalling \$249.328M were expended under this accounting area. An examination of a sample of contracts revealed that the signatures of the Engineer were not always attached to the Bills of Quantities.

Region's Response: The Head of Budget Agency explained that this was an oversight and corrective measures would be put in place to avoid a recurrence.

Recommendation: The Audit Office recommends that the Regional Administration ensure that systems are put in place to avoid such recurrences. (2010/260)

Capital Expenditure

Prior year matters, which have not been resolved

407. The Regional Administration had still not recovered overpayments totalling \$2.315M made to contractors for the years 2006 to 2009 as shown below:

Year	Para №.	Sub Head	Description	Amount \$'000
2007	478	12036	Construct №. 8 Secondary School	158
	483	14008	Rehabilitation of St. Johns Street, Hopetown	847
	376	12036	Completion of №. 8 Secondary School	57
2008	378	14008	Rehabilitation of Sydney Street, Woodley Park	756
2009	378	14008	Rehabilitation of East to West Back Street S/Hopetown	497
Total				2,315

Region's Response: The Regional Administration had written to the above mentioned contractors requesting refunds of same. Part payments were received for overpayments made in 2009 and the Region is pursuing all outstanding overpayments with a view of recovering same.

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. (2010/261)

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

Public Works

408. The sum of \$73.5M was voted for the (a) rehabilitation of culvert at Blairmont Branch Road, WBB, (b) construction of footpath bridges at №. 8/9 and Hopetown, WCB, (c) rehabilitation of streets at Zorg-en-Hoop, Hope South, Waterloo, Burma and Bushlot Housing Schemes, and (d) rehabilitation of roads in areas such as Cotton Tree, De Hoop Branch Road, №. 7 Village, Bath Settlement, Litchfield, Bush Lot, Ross and Belladrum.

409. With respect to the construction of a footpath at Sweet Lips, De Edward Village, West Bank Berbice, a contract was awarded to the most competitive bidder in the sum of \$3.498M. As at 31 December 2010, amounts totalling \$3.148M were paid to the contractor. A physical verification revealed that the works were completed and an overpayment amounting to \$35,215 was made to the contractor as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate	Amount \$
2.1	1400'x2x1"x12"GH planks +4"x4"x5' wallaba post at 5' c-c spacing and nails	2,800	2,749	lin.ft	51	450	22,950
2.2	Excavate of borrow trench not exceeding 12" deep across the width of the carriageway and construct shoulders or cart away	208	205.77	yd ³	2.23	500	1,115
2.4	Supply, place and compact loam to a thickness of 1'-0". Compaction inclusive	208	205.77	yd ³	2.23	5,000	11,150
Total							35,215

410. In addition to the above, the following were also observed:

- (a) The date of completion of the works was not inserted on the accounts sheet that was attached to the payment voucher. Also, no date of completion for the works was inserted on any of the documents submitted; and
- (b) The finished surface of the walkway had already been invaded by weeds and showed signs of water logging and erosion in some areas.

Region's Response: The Head of Budget Agency indicated that the Regional Administration had spoken to the contractor and arrangements are being made to recover the amount overpaid. In addition, with respect to (a) systems will be put in place to avoid a recurrence of this nature; and (b) this was due to limited use of the footpath and lack of adequate drainage.

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. (2010/262)

411. The contract for the extension of №. 29 Village Primary School Street was awarded to the most competitive bidder in the sum of \$3.028M. As at 31 December 2010, amounts totalling \$2.682M were paid to the contractor. As at 31 December 2010, the works were verified as having been completed. However, the following discrepancies were observed:

- (a) The works were not completed in accordance with the original contract specifications; two items were not completed as was specified. The finished road surface was supposed to be double bituminous surface treatment (DBST); however, the finished road surface is that of crusher run. There was no documentation regarding a change in the scope of works under the contract and as a result, the works were completed at a lower cost, and
- (b) The overall length of the road was increased by 220 ft from 560 ft to 780 ft. There were no variation orders for completing this additional length of road work.

Region's Response: The Head of Budget Agency explained that after the contract was awarded and the Contractor commenced his work, concerns were raised by persons in the village and it was decided to extend the length of the road by 220 feet. As such, the Head of Budget Agency was notified by the Engineer of the change in the scope of the work, which was within the contract sum.

Recommendation: The Audit Office recommends that the Regional Administration at all times ensure that the relevant Tender Board Approval is sought for any change in scope of works. (2010/263)

Buildings

412. The sum of \$45.6M was voted for the (a) rehabilitation and construction of building and generator house at RDC compound (b) rehabilitation of Practical Instruction Centre at Hopetown and Calcutta Primary School (c) construction of fence at №. 8 Secondary School and Head Teacher's Office at Esau and Jacob and (d) extension of St. Francis Primary School, Moraikobai, Mahaicony Creek. As at 31 December 2010, amounts totalling \$45.582M were expended on the above works.

413. The contract for the rehabilitation of the lower flat of Moraikobai Primary School was awarded to the most competitive bidder in the sum of \$5.238M. As at 31 December 2010, the works were completed and amounts totalling \$4.836M were paid to the contractor. A physical verification of the works revealed overpayments totalling \$110,635 made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Rate	Amount \$
5.9	Supply & install 2" PVC pipe fittings & outlets	lin.ft	60	30	30	1,500	45,000
	Supply & place 1"x 9" form for column – 4 No. 9'3" x 8" x8"	yd ²	11.1	5.5	5.5	1,800	9,900
	Supply & place 1/2" H.T steel at 6" c/c	lbs	139.4	69.7	69.7	150	10,455
	Supply & place 1/4" steel links	lbs	30.6	15.3	15.3	100	1,530
	Supply & place 1:2:3 mix concrete to form for the casting of columns	yd ³	0.62	0.31	0.31	25,000	7,750
	Supply & install toilet paper holder	nr	2	0	2	3,000	6,000
	Supply & install face sink complete (small)	nr	2	0	2	15,000	30,000
Total							110,635

414. Further, the following were also observed:

- (a) The date of completion of the works was not inserted on the Accounts Sheet which was attached to the payment voucher and also no date of completion for the works was noted on the inspection certificate;

- (b) The finished quality of the window frames, sills and door frames were very poor and the paint which was applied to these surfaces was still sticky at the time of the inspection; and
- (c) The tiling works which were carried out to the floor of the extended section of the sanitary block was poorly done and there was a one metre length of PVC pipe left extended vertically in one of the washrooms, the end being plugged with a piece of rubber tubing.

Region's Response: The Head of Budget Agency explained that the Regional Administration has spoken to the contractor and arrangements are being made to recover the amount overpaid. In addition, with respect to (a) systems will be put in place to avoid a recurrence of this nature, and; (b) and (c) additional works and upgrading were done to the sanitary block by the Ministry of Education.

Recommendation: The Audit Office recommends that the Regional Administration pursue this matter with the contractor in order to recover the amount overpaid and ensure that all works paid for are of proper quality, and where necessary, remedial works are undertaken before full payment is made. (2010/264)

AGENCY 76
REGION 6 - EAST BERBICE/CORENTYNE

Current Expenditure

Prior year matters, which have not been fully resolved

415. There has been some improvement in the forwarding of pay changes directives in a timelier manner to the Regional Accounting Unit in respect of resignations, transfers dismissals and retirement. At the time of reporting, employees were overpaid net salaries totalling \$1.559M, \$2.435M and \$2.657M, which were not recovered for the years 2005, 2006 and 2007 respectively. The related deductions paid over to the various agencies were also not recovered. Also, unclaimed net salaries totalling \$13.873M and \$8.298M were refunded to the Sub-Treasury for the years 2005 and 2006 respectively. The related deductions totalling \$3.511M and \$1.614M, paid over to the various agencies for the years 2005 and 2006, respectively, were 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 indicated that the Regional Administration is making diligent efforts to recover the overpayments from the officers. However, to date none was recovered. In respect of the deductions paid over, requests were made by the Guyana Revenue Authority and the National Insurance Scheme for additional information which was provided and the Region is awaiting further action from these agencies.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up this matter with the relevant officers and agencies with the view of recovering the amounts overpaid. (2010/265)

416. 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 being accounted for, as shown below:

Fuel & Lubricants	Amount (2007) \$'000	Amount (2008) \$'000	Total \$'000
Dieselene	10,910	10,393	21,303
Grease	757	0	757
No. 50 oil	344	210	554
No. 90 oil	391	400	791
No. 68 oil – Hyspin	156	679	835
Gasoline	106	197	303
Outboard Plus	119	93	212
No. 15W – 40 oil	19	0	19
Brake fluid	38	0	38
No. 20W – 50 oil	0	123	123
Total	12,840	12,095	24,935

Region's Response: The Head of Budget Agency indicated that the Regional Administration wrote the Commissioner of Police, as advised; requesting an investigation into the matter and the Administration is currently awaiting a response. This matter will be followed up by the Region

Recommendation: The Audit Office recommends that the Regional Administration pursue this matter with the Police in order to resolve same. (2010/266)

417. The Regional Administration had 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
	6252	Rehabilitation of bridge at Lesbeholden, BBP	340
	6255	Rehabilitation of Port Mourant Hospital mortuary	263
Total			1,145

Region's Response: The Head of Budget Agency has indicated that several meetings were held with the contractors where they were requested to refund the amounts overpaid. In addition, the contractors have been written to, requesting refunds of the amounts overpaid, but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with the contractors in order to recover the overpayments. (2010/267)

418. 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 days after they were issued. As at August 2011, 889 cheque orders valued \$345.248M, of which 232, valued \$69.598M were in respect of the year under review, remained outstanding as shown below:

Year	No Of Cheque Orders	Amount \$'000
1998 – 2005	220	94,522
2006	145	6,664
2007	86	36,697
2008	105	91,764
2009	<u>101</u>	<u>46,003</u>
	657	275,650
2010	232	69,598
Total	889	345,248

419. 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 explained that the Regional Administration has attached the documentations and bills to the vouchers to support the payments and submitted same to the Sub-Treasury as is the required procedure. This information is documented in the Region's records. The Region will make arrangements with the Accountant General's Department to have its records reconciled with that of the Sub-Treasury's records in order to resolve this issue. To this end, the Region has identified the Field Auditor to conduct this exercise.

Recommendation: The Audit Office recommends that the Regional Administration take all action necessary to locate and have these long outstanding cheque orders cleared. (2010/268)

420. 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 Regulations. 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. In addition, the Whim Stores had a large quantity of obsolete items on hand that needed to be written off.

Region's Response: The Head of Budget Agency explained that a Storekeeper and a Stores Attendant has since been employed to rectify the situation. In addition, the Region is in the process of updating the inventories and compiling a list of unserviceable items to be forwarded to the Finance Secretary for approval to be written off.

Recommendation: The Audit Office recommends that the Regional Administration ensures that at all time the Stores are operating in accordance with the Stores Regulations. (2010/269)

Capital Expenditure

Prior year matters, which have not been resolved

421. The Regional Administration had still not been able to recover overpayments totalling \$6.796M made to contractors for the years 2005 to 2009 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
2009	13010	Construct bridge at Hacks Canal	216
	11007	Revetment at Sandvoort	10
	11007	Construction of Chesney Bridge	117
	12039	Rehabilitation of Leeds Primary	316
Total			6,796

Region's Response: The Head of Budget Agency has indicated that several meetings were held with the contractors where they were requested to refund the amounts overpaid. In addition, the contractors have been written to requesting refunds of the amounts overpaid but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with the contractors in order to recover the overpayments. (2010/270)

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

Drainage and Irrigation

422. The sum of \$102.179M was voted for the rehabilitation of sluices, canals, structures and bridges at Lighttown, Kortbraadth, №. 52/74 Village, №. 66/74 Viollage, Mibicuri, Germania, Yakusari, Tarlogie and Johanna and the construction of revetment and structures at Liverpool, Mara, Adventure, Tain, Seawell, Tarlogie, Kilmarnock and Maida. As at 31 December 2010, the entire voted provision were expended under this accounting area.

423. The contract for the reconstruction of the Johanna/Yakusari High Bridge was awarded to the most competitive bidder in the sum of \$5.379M. As at 31 December 2010, the works were completed and amounts totalling \$5.296M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$160,300 as shown below:

Item	Description	Unit	Amount Found	Amount Paid	Diff.	Rate	Amount \$
	Supply & install decking 300 mm x 150mm	lm	417.1	440	22.9	7,000	160,300
Total							160,300

Region's Response: The Head of Budget Agency explained that the Administration has spoken to the contractor and arrangements are being made to recover the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put proper systems in place to avoid overpayments. (2010/271)

424. The contract for the reconstruction of timber revetment at Tain was awarded to the most competitive bidder in the sum of \$6.422M. As at 31 December 2010, the works were completed and amounts totalling \$6.421M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$262,500 as shown below:

Item	Description	Unit	Amount Found	Amount Paid	Diff.	Rate	Amount \$
	Supply & drive anchor piles 6 No. - 14"butt dia. & 35' long	lin. ft.	210	420	210	1,250	262,500
Total							262,500

Region's Response: The Head of Budget Agency has indicated that the overpayment will be investigated and efforts will be made to recover any sums overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put proper systems in place to avoid a recurrence. (2010/272)

Public Works

425. The sum of \$106M was voted for the construction and rehabilitation of bridges at Johanna/Yakusari, Grant 1802, Liverpool/Manchester, Grant 1778/1779, Susannah and Mibicuri North, the rehabilitation of roads in areas such as Goed Bananen Land, Palmyra, Fyrish, Limlair, Babu John, Sheet Anchor, East Canefield, Belvedere and West Canje Housing Scheme. As at 31 December 2010, amounts totalling \$102.179M were expended under this accounting area.

426. The contract for the rehabilitation of Cross Street, Bloomfield was awarded to the most competitive bidder in the sum of \$4.445M. As at 31 December 2010, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$153,500 as shown below:

Item	Description	Unit	Amount Found	Amount Paid	Diff.	Rate	Amount \$
3.1	Grub existing street surface	m ²	1,228	1,803	575	100	57,500
3.2	Supply, spread & compact clay to form shoulder	m ³	57	59	2	3,000	6,000
3.2	Supply, spread & compact bauxite capping to form base	m ²	1,228	1,258	30	900	27,000
4	Supply & apply DBST	m ²	1,228	1,258	30	1,800	54,000
4	Supply & apply sand seal	m ²	1,228	1,258	30	300	9,000
Total							153,500

Region's Response: The Head of Budget Agency has indicated that the overpayment will be investigated and efforts will be made to recover any sums overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put proper systems in place to avoid overpayments. (2010/273)

427. The contract for the rehabilitation of Last Street, Canefield was awarded to the most competitive bidder in the sum of \$4.644M. As at 31 December 2010, the works were completed and amounts totalling \$4.643M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$851,440 as shown below:

Item	Description	Unit	Amount Found	Amount Paid	Diff.	Rate	Amount \$
3.1	Grub existing street surface	m ²	939	1,556	617	120	74,040
3.2	Supply, spread & compact clay to form shoulder	m ³	43	50	7	2,000	14,000
3.2	Supply, spread & compact bauxite capping to form base	m ²	939	1,120	181	1,000	181,000
4	Supply & apply DBST	m ²	939	1,163	224	2,100	470,400
4	Supply & apply Sand Seal	m ²	939	1,163	224	500	112,000
Total							851,440

Region's Response: The Head of Budget Agency explained that the Administration has written to the contractor and arrangements are being made to recover the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put proper systems in place to avoid overpayments. (2010/274)

Buildings

428. The sum of \$52.5M was voted for the construction of Nursery School at Port Maurant, extension of Primary and Secondary Schools at Port Maurant, Manchester, Kildonan and New Amsterdam and the rehabilitation of Practical Instruction Centre at New Amsterdam and the rehabilitation of Bara Bara Health Centre, Canje River and the extension of Drugs Bond at New Amsterdam Hospital. As at 31 December 2010, amounts totalling \$52.493M were expended under this accounting area.

429. The contract for the extension of Drugs Bond, New Amsterdam was awarded to the most competitive bidder in the sum of \$3.396M. There was an approved variation of \$3.531M giving a final project cost of \$6.927M. As at 31 December 2010, the works were completed and the entire final project cost was paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$862,920 as shown below:

Item	Description	Unit	Amount Found	Amount Paid	Diff.	Rate	Amount \$
	Supply, spread & compact white sand bottom of foundation	m ²	20	60	40	1,000	40,000
	Supply, spread & compact blinding bottom of foundation	m ²	20	60	40	1,000	40,000
	Supply & install boards to form foundation	m ²	17	32	15	800	12,000
	Supply & install HCB to form walls	m ²	130	190	60	1,200	72,000
	Supply & apply plaster	m ²	296	380	84	800	67,200
	Supply & install ridge beam	lm	14	24	10	1,400	14,000
	Supply & install common rafters	lm	154	240	86	830	71,380
	Supply & install sheet laths	lm	140	232	92	420	38,640
	Supply & install sheet laths	lm	28	122	94	800	75,200
	Supply & install fascia	lm	50	70	20	700	14,000
	Supply & install roof covering corrugated sheets	m ²	154	259	105	3,000	315,000
	Supply & install ridge roll & flashing	lm	14	61	47	500	23,500
	Prepare surfaces, prime, stop & apply 2 coats paint	m ²	310	470	160	500	80,000
Total							862,920

Region's Response: The Head of Budget Agency has indicated that the overpayment will be investigated and efforts will be made to recover any sums overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put proper systems in place to avoid overpayments. (2010/275)

430. The contract for the extension of Corentyne Comprehensive Secondary School was awarded to the most competitive bidder in the sum of \$3.795M. There was an approved variation of \$1.2M giving a final project cost of \$4.995M. As at 31 December 2010, the works were completed and amounts totalling \$4.993M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$484,801 as shown below:

Item	Description	Unit	Amount Found	Amount Paid	Diff.	Rate	Amount \$
	Form Work						
	Columns 225mm x 225mm	m ²	26	40	14	3,000	42,000
	Concrete Works						
	Columns	m ³	1.5	2.5	1	35,000	35,000
	Beams	m ³	4	7.5	3.5	35,000	122,500
	Carpentry & Joinery						
	Supply & install landing posts	lm	18	44	26	3,436	89,336
	Supply & install floor joist	lm	480	595	115	1,391	159,965
	Supply & install floor boards	lm	246	258	12	3,000	36,000
Total							484,801

Region's Response: The Head of Budget Agency explained that the Administration has written to the contractor and arrangements are being made to recover the amount overpaid

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put proper systems in place to avoid overpayments. (2010/276)

AGENCY 77
REGION 7 - CUYUNI/MAZARUNI

Current Expenditure

Prior year matters, which have not been resolved

431. 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. The Regional Administration was able to recover deductions totalling \$35,200 for the years 2005 – 2007 and the entire amount outstanding for the years 2008 – 2009 from the Guyana Revenue Authority. For the period under review, amounts totalling \$1.695M were refunded as unclaimed net salaries,

however, the related deductions of \$87,162 and \$210,295 paid to the National Insurance Scheme and the Guyana Revenue Authority respectively were not recovered. 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 explained they were able to recover some of the amounts paid over to the Guyana Revenue Authority and efforts are continuing to ensure that the additional sums are recovered, along with the amounts paid over to NIS.

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. (2010/277)

432. Investigations were conducted by the Regional Administration into the discrepancies relating to losses of fuel and lubricants. Corrective measures had 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 which is yet to be written off. At the time of the audit in July 2011, the Regional Administration was still awaiting a decision from the Ministry of Finance as it relates to the writing off of the losses.

Region's Response: The Head of Budget Agency explained that the Finance Secretary was written to requesting write-offs of the losses. Also, in a subsequent discussion with the Finance Secretary, he indicated that the matter was being look into. A reminder was sent to the Finance Secretary.

Recommendation: The Audit Office recommends that the Regional Administration diligently follow-up with the Ministry of Finance to bring this long outstanding matter to closure. (2010/278)

433. An audit inspection carried out at the Regional Stores revealed that the Regional Administration had taken steps to dispose of a number of items from the approved list, however, at the time of reporting in July 2011, a valuation for the heavy duty vehicles/equipment by a mechanical engineer from the Ministry of Public Works and Communications had still not been done.

Region's Response: The Head of Budget Agency explained that approval was obtained from the Finance Secretary for the disposal of some of the unserviceable items, which were destroyed. However, the Region is still awaiting a valuation of the unserviceable heavy vehicles/equipment by a mechanical engineer from the Ministry of Public Works and Communications. The Permanent Secretary of the Ministry of Public Works and Communications has agreed to arrange an inspection shortly.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the Ministry of Public Works and Communications in order to have the items valued and disposed of. (2010/279)

434. Amounts totalling \$23.342M were expended on Utility Charges; however, an examination of the registers revealed that the utility registers were not properly written up. As a result, there were 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	18,280	12,966	5,314
Water Charges	2,450	2,516	(66)
Telephone Charges	2,612	3,058	(446)
Total	23,342	18,540	4,802

Region's Response: The Head of Budget Agency explained that corrective measures were implemented and the register is now being properly written up and reconciled to ensure that all payments are recorder therein.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the measures implemented is functioning effectively at all times. (2010/280)

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

Office & Field Supplies

435. Amounts totalling \$303.291M were expended under this account area. A sample of payment vouchers, the cheque order register, log books and other related records were examined and the following discrepancies were revealed:-

- (a) The Regional Administration did not maintain historical records for the twenty-two serviceable vehicles in its possession during the year under review in keeping with form 16 of the Stores Regulations of 1993;
- (b) Nineteen of the twenty-two vehicles and equipment log books had partial information written up with regards to fuel received, Internal Stores Requisition (ISR) number quoted and time logged; and
- (c) Eleven of the twenty-two vehicles and equipment log books were only maintained for varying periods during 2010.

Region's Response: The Head of Budget Agency explained that: (a) and (b) efforts will be made to have those situations corrected with immediate effect; and (c) the engines and equipment were not in use throughout the year, but for various periods during the year.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all log books are properly written up to reflect fuel collection and consumption so as to facilitate reconciliation with the ISRs when necessary. (2010/281)

AGENCY 78
REGION 8 - POTARO/SIPARUNI

Current Expenditure

Prior year matters, which have not been resolved

436. The Regional Administration was yet to recover deductions paid to various agencies in respect of unclaimed net salaries totalling \$5.105M refunded to the Sub-Treasury for the years 2005 to 2010 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
2010	517
Total	5,105

Region's Response: The Head of Budget Agency indicated that the relevant agencies were written to requesting refunds of the amounts paid over. However, to date no favourable response was received. Reminders would be sent to the 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 overpaid. (2010/282)

437. The Regional Administration was still to recover overpayments totalling \$2.631M made to contractors during the year 2009 as shown below:

Description	Amount \$'000
Rehabilitation of Dormitory at Mahdia	462
Rehabilitation of Kato Primary School	563
Rehabilitation of Bridge at Mahdia Dorms	980
Rehabilitation of Mahdia Creek Bridge	324
Rehabilitation of Generator Hut at Mahdia Hospital	302
Total	2,631

Region's Response: The Head of Budget Agency indicated that the overpayments were investigated and it was found that they were as a result of poor documentation on the part of the Administration. As such, the Administration is requesting a review of these overpayments now that the relevant documentations have been found and provided.

Recommendation: The Audit Office recommends that the Regional Administration ensure that all relevant documentations are readily available at the time of inspection of any project for the necessary clarifications, in order to avoid recurrences of this nature, which is time-consuming. (2010/283)

AGENCY 79
REGION 9 - UPPER TAKUTU/UPPER ESSEQUIBO

Current Expenditure

Prior year matters, which have not been resolved

438. The Regional Administration had still not recovered the sum of \$1.216M that was overpaid in 2009 to fifteen employees which includes thirteen maternity cases, one resignation, and one transfer.

Region's Response: The Head of Budget Agency explained that the Administration has written to the concerned employees, one has given a written response, another has responded verbally and agreed to repay the amount, while there were no responses from the others. In addition, systems are now in place to minimise the overpayment of salaries to employees and efforts will continue in order to recover the outstanding overpayments from the officers.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the systems put in place are functioning effectively and that renewed efforts are made to recover the overpayments. (2010/284)

439. The Regional Administration had 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 2010. The non-reconciliation of bank accounts could lead to the perpetration of irregularities without detection.

Region's Response: The Head of Budget Agency indicated that significant progress has been made with respect to these reconciliations and efforts are continuing to ensure that the reconciliations are completed shortly.

Recommendation: The Audit Office recommends that the Regional Administration ensure that these accounts are reconciled expeditiously. (2010/285)

440. At the time of reporting, fifty-seven cheque orders valued at \$30.823M remained outstanding for the years 2008 – 2010 as shown in the table 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
2008	4	478
2009	13	9,484
2010	40	20,861
Total	57	30,823

Region's Response: The Head of Budget Agency has indicated that every effort is being 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. (2010/286)

441. The Regional Administration operated a Special Project Fund Account No 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, at the time of the audit in August 2011, outstanding advances totalled \$5.743M, of which \$80,000 were in respect of 2009.

Region's Response: The Head of Budget Agency has indicated that some advances were recovered and efforts are being made to recover the outstanding advances. In addition, 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. (2010/287)

442. The Regional Administration had still not recovered amounts totalling \$1.392M overpaid to contractors for the years 2007 to 2009 as detailed below:

Line Item	Description	Amount \$'000
6242	Rehabilitation of Amerindian Hostel	364
“	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		1,392

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. (2010/288)

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

Maintenance Works

443. Amounts totalling \$156.690M were voted for the maintenance of buildings and infrastructural works within the Region. As at 31 December 2010, amounts totalling \$151.353M were expended under this accounting area.

444. Included in the sum of \$151.353M were amounts totalling \$2.181M, which represented full payment on a contract which was awarded for the rehabilitation of Shulinab Nursery School to the second most responsive bidder. A physical verification of the works revealed that overpayments totalling \$80,985 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Lab. Rate	Mat. Rate	Amount \$
3.1	Guttering Servicing to existing guttering on one side of roof, sealing leakage through slip joints, down spout etc. & making same firm & functional.	sum	sum	-	-	12,000	0	12,000
5.0	Painting to walls, removing defects in painting & apply 2 coats of paint to wall. New Wheat to perimeter wall & sky blue & pink to rooms.	ft ²	4,960	4,015	945	13	60	68,985
Total								80,985

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate the overpayment and take the necessary action to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2010/289)

445. Also included in the sum of \$151.353M were amounts totalling \$3.930M, which represented full payment on a contract which was awarded for the rehabilitation of Aishalton Hospital to the most competitive bidder. A physical verification of the works revealed that overpayments totalling \$69,000 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Lab. Rate	Mat. Rate	Amount \$
2.	Environment Health Office Supply & service to electrical circuit points, lamps etc. to make same free & functional.	nr.	2	0	2	10,000	10,000	40,000
2.	Radio Room Supply & service toilet, change guts, & make same functional.	nr.	1	0	1	10,000	10,000	20,000
3.	Service to electrical circuit, supply & install 4' lamps. Make same free & functional.	nr.	2	1	1	4,000	5,000	9,000
Total								69,000

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate the overpayment and take the necessary action to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration makes every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2010/290)

Capital Expenditure

Prior year matters, which have not been resolved

446. The Regional Administration was still not able to recover overpayments totalling \$9.370M made to contractors for the years 2005 to 2009, 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
2009	Construct concrete & wooden bridge at Burro	588
	Construct concrete & wooden bridge at Kumu	147
	Construct Fair View Primary School	579
	Extension of Aishalton Hospital Maternity Ward	89
	Construct incinerator at Lethem Hospital	41
	Extension of Lethem Hospital Mortuary	15
	Construct dam to Moco Moco Bridge approach	44
Total		9,370

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. Reminders will be sent to the contractors.

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. (2010/291)

447. 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. The Contractor has since been blacklisted by the Region.

Recommendation: The Audit Office recommends that the Regional Administration continue to pursue this matter with the contractor to seek a refund. (2010/292)

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

Public Works

448. The sum of \$129M was voted for the construction of three bridges, upgrading of roads, construction of culverts & revetment walls and upgrading and extension of electrical system. As at 31 December 2010, amounts totalling \$128.978M were expended under this accounting area.

449. Included in the sum of \$128.978M were amounts totalling \$3.722M, which represented full payment on a contract which was awarded to the most competitive bidder for the construction of the Yurora №. 2 Bridge. A physical verification of the works revealed that the finished elevation of the bridge decking has resulted in very steep bridge approaches which were eroding and were very difficult for vehicular traffic to navigate.

Region's Response: The Head of Budget Agency explained that the bridge was so designed for the Region's terrain and to ensure that it is still visible and usable during times of flood.

Recommendation: The Audit Office recommends that greater consideration should be given to the design and construction of bridges to ensure safety to all traffic using the bridge. (2010/293)

450. Also included in the sum of \$128.978M were amounts totalling \$8.995M, which represented full payment on a contract which was awarded to the sole bidder for the construction of DBST Road in Lethem. A physical verification of the works revealed that amounts totalling \$2.855M were overpaid to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Lab. Rate	Mat. Rate	Amount \$
1.2	Apply double bituminous surface treatment to surface of prepared road. ½”graded aggregates to blend into emulsion, making surface firm & compacted approximately 20 mm thickness. 1 st layer to be compacted firmly using twin vibrator steel drum compactor etc.	m ²	4,050	3,128	922	200	500	645,400
1.3	Apply emulsion to surface, inclusive of 3/8” aggregates, spread evenly using the required DBST road dressing truck etc. & must be compacted to a neat finish.	m ²	4,050	0	4,050	200	500	2,025,000
2.0	Supply & spread river sand to new bituminous surface, spread & compact to fit voids to a neat & firm finish.	m ²	4,050	3,128	922	100	100	184,400
Total								2,854,800

451. Further, an examination of the contract documents and payment vouchers revealed that the completion date for the works was 27 September 2010, however, the contractor submitted his account for the first and final payment on 02 November 2010, while according to the Certificate of Inspection, the works were inspected on 04 November 2011. It can therefore be inferred that the works were completed long after the contractual completion date and since no approval granting extension of time to the contractor was seen, then liquidated damages should have been applied.

Region’s Response: The Head of Budget Agency explained that arrangements will be made to recover the amount overpaid. In addition, closer monitoring will be instituted to avoid a recurrence of this nature.

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. (2010/294)

Buildings

452. The sum of \$40M was voted for the construction and extension to two buildings under Administration, construction of three Teachers' Quarters and the extension of four Health Posts. As at 31 December 2010, amounts totalling \$39.771M were expended under this accounting area.

453. The contract for the construction of Amerindian Hostel at Annai was awarded to the third lowest of six bidders in the sum of \$6.943M. As at 31 December 2010, the entire contract sum was paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$84,300 as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Lab. Rate	Mat. Rate	Amount \$
2.0	Ground Floor Slab							
2.1	Supply & backfill for floor slab, soak & compacted at 14"	ft ³	3,000	1,815	1,185	25	30	65,175
2.2	Supply & install blinding to floor slab 2" thick mixture of 1:2.	ft ³	300	249	51	125	250	19,125
Total								84,300

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate the overpayment and take the necessary action to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2010/295)

454. A contract for the construction of Teacher's Quarters at Maruranau Village was awarded to the third lowest of four bidders in the sum of \$6.468M. As at 31 December 2010, the entire contract sum was paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$451,780 as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Lab. Rate	Mat. Rate	Amount \$
3.2	Casting 8"x8" columns 1:2:3 mixture of concrete poured and compacted to a firm finish	ft ³	234	77	157	120	500	97,340
3.3		ft ³	100	79	21	180	500	14,280
4.10	Casting to perimeter 8"x12"x144'	ft ²	216	180	36	80	200	10,080
5.3	Supply and cast flooring 3" thick 1:2:3 concrete mixture	ft ³	400	262	138	80	300	52,440
5.4	Supply and cap flooring 1:2 concrete mixtures 1½" thick to a smooth trowel & grouter finish. Floor must be burn to a neat and firm finish.	ft ³	200	131	69	200	100	20,700
7.2	Supply and install internal wall 3" thick hollow bloc walls 8' high	ft ²	900	644	256	90	200	74,240
11.1	Supply and plaster to walls ½" thick concrete mixture to both sides of internal and external walls and gabling to a smooth trowel finish	ft ²	6,500	4,864	1.636	45	60	171,780
11.2	Supply and painting to walls one coat primer, two coats of oil paint to entire building- new wheat to external wall, internal walls to be of Morning glory mixed with white paint to form a sky blue colour, Duck egg mixed with white. Mixture to be of 50% of both colours.	ft ²	5,032	4,864	168	25	40	10,920
Total								451,780

455. Further, an examination of the contract documents and payment vouchers revealed that (a) the bills of quantities were poorly prepared, with instances where quantities were grossly over and understated, and (b) no drawings of the building was submitted with the tender documents.

Region's Response: The Head of Budget Agency explained that the Administration will investigate these findings. In addition, where there is any overpayment the necessary action will be taken to recover the amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to ensure contract/tender documents are properly prepared. (2010/296)

456. A contract for the construction of Teacher's Quarters at Sand Creek Village was awarded to the second lowest of five bidders in the sum of \$5.238M. As at 31 December 2010, the entire contract sum was paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$451,780 as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff	Lab. Rate	Mat. Rate	Amount \$
3.2	Casting 8"x8" columns 1:2:3	ft ³	234	77	157	120	500	97,340
3.3	mixture of concrete poured and compacted to a firm finish	ft ³	100	79	21	180	500	14,280
4.10	Casting to perimeter 8"x12x144'	ft ²	216	180	36	80	200	10,080
5.3	Supply and cast flooring 3" thick 1:2:3 concrete mixture	ft ³	400	262	138	80	300	52,440
5.4	Supply and cap flooring 1:2 concrete mixtures 1½" thick to a smooth trowel & grouter finish. Floor must be burn to a neat and firm finish.	ft ³	200	131	69	200	100	20,700
7.2	Supply and install internal wall 3" thick hollow bloc walls 8' high	ft ²	900	644	256	90	200	74,240
11.1	Supply and plaster to walls ½" thick concrete mixture to both sides of internal and external walls and gabling to a smooth trowel finish	ft ²	6,500	4,864	1.636	45	60	171,780
11.2	Supply and painting to walls one coat primer, two coats of oil paint to entire building-new wheat to external wall, internal walls to be of Morning glory mixed with white paint to form a sky blue colour, Duck egg mixed with white. Mixture to be of 50% of both colours.	ft ²	5,032	4,864	168	25	40	10,920
Total								451,780

457. Further, an examination of the contract documents and payment vouchers revealed that (a) the bills of quantities were poorly prepared, with instances where quantities were grossly over and understated, and (b) no drawings of the building was submitted with the tender documents.

Region's Response: The Head of Budget Agency explained that the Administration will investigate these findings. In addition, where there is any overpayment the necessary action will be taken to recover the amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to ensure contract/tender documents are properly prepared. (2010/297)

AGENCY 80
REGION 10 - UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

458. An examination of the pay changes records along with the refund of wages and salaries register and the payroll revealed that the Region has made significant improvements in respect of pay changes directives being forwarded to the Regional Accounting Unit in a timelier manner. At the time of reporting, overpayment of net salaries totalling \$127,735 and \$87,522 for the years 2006 and 2009, respectively remained outstanding for two employees each.

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. (2010/298)

459. The Regional Administration failed to recover overpayments totalling \$2.607M made to contractors during the years 2008 and 2009 as shown below:

Year	Sub Head	Description	Amount \$'000
2008	6242	Repairs to fence at Amelia's Ward Primary School	94
2009	6255	Rehabilitation of Kwakwani Health Centre	460
	6252	Reconstruction of bridge at Victory Valley	590
	6255	External works at Agri. Office Compound, Christianburg	888
	6255	Backfilling of revetment at One Mile Primary School	284
	6255	Reconstruction of fence, trestle & walkway	291
Total			2,607

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. The Administration will continue to pursue these overpayments and reminders will be sent to the contractors.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2010/299)

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

Maintenance Works

460. Amounts totalling \$227.435M were expended on the repairs and maintenance of buildings and infrastructure within the Region. Included in this amount is the sum of \$1.532M, a contract of which was awarded for the repairs and maintenance to Building №. 130 at Hipani Oval, Retrieve to the most competitive bidder. As at 31 December 2010, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$393,775 as shown below:

Item	Description	Unit	Amount Paid	Amount Found	Diff	Rate	Amount \$
2	Tiling Remove & cart away all damaged rubber tiles	m ²	35	16	19	2,500	47,500
	Provide & fix 300mm x 300mm ceramic tile	m ²	35	16	19	3,000	57,000
5	Provisional sum electrical 10% Contingencies						150,000 139,275
Total							393,775

Region's Response: The Head of Budget Agency indicated that the amount overpaid will be investigated and action taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayment and put systems in place to avoid such overpayments to contractors in the future. (2010/300)

Capital Expenditure

Prior year matters, which have not been resolved

461. The Regional Administration has still not been able to recover amounts totalling \$4.468M overpaid to contractors for the years 2005, 2006 and 2009 as shown below:

Year	Sub-Head	Description	Amount \$'000
2005	12053	Rehabilitation Wisroc Health Post	611
2006	19022	Rehabilitation concrete drain at Amelia's Ward	214
2009	14014	Rehabilitation of Thomas Street, Kara Kara	2,364
"	15053	Extension of Wisroc Health Centre	364
"	"	Extension of One Mile Health Centre	360
"	12052	Extension of Student Hostel, Amelia's Ward	294
"	"	Rehab fence at H. Wilson Community High School	156
"	19022	Construct revetment at Watooka	21
"	12052	Extension of Rockstone Primary School	84
Total			4,468

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. The Administration will continue to pursue these overpayments and reminders will be sent to the contractors.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2010/301)

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

Public Works

462. The sum of \$81.604M was voted for the (a) rehabilitation on Well Road and Wendel Lashley Road at Amelia's Ward, Fox Road and First Alley at Wismar and South Amelia's Ward, Linden, upgrading of Oronoque Drive, Retrieve, (b) construction of agricultural drains and creek at Amelia's Ward Farm Land, rehabilitation of Wakanabo and Kara Kara Creeks, upgrading of dams at West Watooka, extension of Farm to Market Road at West Watooka, and (c) rehabilitation of drains, revetment and erosion control structure at Burnham Drive, upgrading of drainage system at Cinderella City and the construction of revetment and erosion control structure at Hillfoot Well Road, Amelia's Ward. As at 31 December 2010, amounts totalling \$80.681M were expended on the above projects.

463. The contract for the extension of Farm to Market Road, West Watooka was awarded to the lowest responsive bidder in the sum of \$6.196M. As at 31 December 2010, the full contract sum was paid to the contractor. A physical verification of the works on 25 June 2011 revealed that the works were still ongoing, although the contractual date of completion of the works was 8 July 2010 and that the value of works completed was \$1.568M. As a result, the contractor was overpaid the sum of \$4.628M.

Region's Response: The Head of Budget Agency indicated that the amount overpaid will be investigated and action taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayment and put systems in place to avoid such overpayments to contractors in the future. (2010/302)

464. The contract for the upgrading of drains at West Watooka was awarded to the most competitive bidder in the sum of \$7.194M. As at 31 December 2010, the full contract sum was paid to the contractor. This project was not verified, since the Officers designated by the Regional Administration, were unable to identify the works to the Audit Office Engineer despite repeated requests. As a result, it could not be determined whether the works were actually done and as such the entire amount paid to the contractor was deemed an overpayment.

Region's Response: The Head of Budget Agency indicated that the amount overpaid will be investigated and action taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration designate competent Officer/s to identify all works to be verified by the Audit Office Engineer and take necessary action to recover the overpayment, if any, and put systems in place to avoid such overpayments to contractors in the future. (2010/303)

465. The contract for the construction of revetment and erosion control structure at Fox Road Hill Foot was awarded to the most competitive bidder in the sum of \$3.354M. As at 31 December 2010, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$220,590 as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff	Rate	Amount \$
	Preliminaries						
2.2	Test, mould & slump concrete	sum	0	1	1	10,000	10,000
	Revetment Works						
2.3	Sheet piles (2 ply) 2"x 12"x 10'	ft ²	1,020	1,560	540	200	108,000
	Wailers 6"x 8"x 12'	lin.ft	240	260	20	1,500	30,000
	Guide rails						
2.7	4"x 4"x 8' GH Piles	bm	128	210	82	300	24,600
2.8	2"x 4" GH Hand Rail	bm	146.7	305	158.3	300	47,490
2.9	8" Bolts & nuts	no.	36	38	2	250	500
Total							220,590

Region's Response: The Head of Budget Agency indicated that the amount overpaid will be investigated and action taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayment and put systems in place to avoid such overpayments to contractors in the future. (2010/304)

466. The contract for the rehabilitation of drain, revetment and erosion control structure at Burnham Drive, Wismar was awarded to the most competitive bidder in the sum of \$3.352M. As at 31 December 2010, the works were completed and amounts totalling \$3.332M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$939,141 as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff	Rate	Amount \$
1.1	Preliminaries Test, mould & slump concrete	sum	0	1	1	20,000	20,000
2.1	Revetment Works						
2.2	King Piles 8"x 8"x 10'	ft ²	53.33	693.33	640	562.5	360,000
2.3	Sheet piles (2 ply) 2"x 12"x 10'	ft ²	220	1,560	1,340	200	268,000
2.4	Wailers 6"x 8"x12	ft ²	29.33	1,040	1,010.67	47.5	48,006
	Bolts and Nuts	no.	8	26	18	2,200	39,600
3.1	Erosion Control Structure						
3.2	Excavate top soil to 2' depth	ft ³	6,800	8,000	1,200	20	24,000
	Sand fill, level & compact bottom of excavation	yd ²	378	444	66	560	36,960
3.3	Supply & fix form board to bottom of excavation	item	85%	100%	15%	50,000	7,500
3.4	Supply & fix # 65 BRC fabric						
3.5	1/4" Diameter mild steel	yd ²	378	444	66	500	33,000
3.6	Supply & fix concrete mixture	lbs	204	240	36	190	6,840
3.7	Supply & fix into position 16"x 8" x 4" HCB walls	yd ²	378	444	66	360	23,760
3.8	In fill HCB with concrete	yd ²	756	888	132	300	39,600
		ft ³	212.5	250	37.5	850	31,875
Total							939,141

Region's Response: The Head of Budget Agency indicated that the amount overpaid will be investigated and action taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayment and put systems in place to avoid such overpayments to contractors in the future. (2010/305)

467. The contract for the upgrading of Lower Well Road, Amelia's Ward was awarded to the most competitive bidder in the sum of \$7.317M. There was an approved variation of \$1.746M, giving a final project cost of \$9.063M. As at 31 December 2010, the works were completed and amounts totalling \$8.997M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$1.491M as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff	Rate	Amount \$
	Earth Works						
	Scarify existing surface	yd ²	2,893.3	4,800	1,906.7	35	66,733
	Grade existing ground level	yd ³	2,893.3	4,800	1,906.7	35	66,733
	Supply & place mix laterite/white sand		413.3	635	221.67	1,400	310,333
	DBST	yd ²	2,480.0	3,200	720.0	350	252,000
	RC 250	yd ²	2,480.0	3,200	720.0	370	266,400
	3/8" stone	yd ²	2,480.0	3,200	720.0	350	252,000
	RC 250	yd ²	2,480.0	3,200	720.0	385	277,200
Total							1,491,399

Region's Response: The Head of Budget Agency indicated that the amount overpaid will be investigated and action taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayment and put systems in place to avoid such overpayments to contractors in the future. (2010/306)

468. The contract for the construction of revetment and erosion control structure at Well Road Hill Foot was awarded to the lowest responsive bidder in the sum of \$6.409M. As at 31 December 2010, the works were completed and amounts totalling \$5.430M were paid to the contractor. A physical verification of the works revealed that the contractor was overpaid the sum of \$120,000 as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff	Rate	Amount \$
12	Fabricate metal grill work with 2"x 2" angle iron	item	0	1	1	120,000	120,000
Total							120,000

Region's Response: The Head of Budget Agency indicated that the amount overpaid will be investigated and action taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayment and put systems in place to avoid such overpayments to contractors in the future. (2010/307)

Buildings

469. The sum of \$57.580M was voted for (a) the construction of Health Statistical Unit at McKenzie, extension of Health Centres at Christianburg and Ituni, completion of Nurses' School at McKenzie, (b) the construction of Nursery School at Mabura Hill, extension of Sandhills Primary School, extension of Education Department at McKenzie, and (c) the construction of sanitary blocks at St. Thomas, Atonement, Wiruni, Gaetry, Maria Henrietta, Malali, Mabura Mission, Rockstone and 58 Miles Primary Schools, the construction of water trestle at Calcuni Primary School and incinerator at Amelia's Ward Primary School. Amounts totalling \$56.817M were expended on the above projects.

470. A physical verification of completed projects under this accounting area revealed that overpayments totalling \$5.640M were made to contractors as shown below:

Description of Works	Contract Sum (\$'000)	Amount Overpaid (\$'000)
Construction of Mabura Nursery School	7,609	1,002
Construct fence & physical outdoor facility at Mabura Nursery School	2,443	1,021
Extension of Ituni Health Centre	3,008	1,014
Construct sanitary block at Atonement Primary School	1,824	578
Extension of Education Department Building	2,964	494
Extension of Sand Hills Primary School	4,067	426
Construct sanitary block & trestle at Maria Henrietta Primary School	1,789	330
Construct fence & physical outdoor facility at 47 Miles Primary School	2,508	319
Completion of Charles Rosa Nursing School	5,060	229
Construct sanitary block & trestle at Wiruni Primary School	1,618	227
Total		5,640

Region's Response: The Head of Budget Agency indicated that the amounts overpaid will be investigated and action would be taken to recover same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayments and put systems in place to avoid such overpayments to contractors in the future. (2010/308)

AUDITS OF PUBLIC ENTERPRISES

471. For the period 1 January 2010 to 31 August 2011, twenty audits have been finalised under the contracting out arrangements at a total cost of \$47,437,630. 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.

472. An analysis of the opinions issued in respect of the audits of the twenty audits referred to above revealed that two reports were qualified opinions reflecting uncertainties of a fundamental nature in relation to amounts shown in the financial statements and five were disclaimer of opinions arising from limitation in scope and fundamental uncertainties. Please see table below.

Qualified Opinions

№	Name of Entity	Year	Reasons for Qualified Opinion
1	Guyana National Newspaper Ltd.	2009	1. No Provision for bad debts on trade receivables amounting to \$58.904M, which were more than one year old.
2	Guyana National Printers Ltd.	2010	2. No information provided for the disclosures of the Company's defined benefit pension plan as required by IAS 19 - Employee benefits. Company did not comply with IAS 19 and IFRS.

Disclaimer Opinions

№	Name of Entity	Year	Reasons for Disclaimer Opinion
1	Guyana Post Office Corporation	2000 - 2002	<ol style="list-style-type: none"> 1. Title deeds for land and buildings and a list of office furniture and equipment were not presented. 2. An aged analysis for debtors was not available and provision for bad and doubtful debts was not assessed. 3. Stock sheets were not available for audit verification. 4. Supporting documentations to verify the amount shown as credit balances was not available. Further, bank reconciliation statements and the relevant bank statements were not provided, nor were independent confirmation from the bank received. 5. Different balances reflected on confirmations received and the records of the Corporation.

№	Name of Entity	Year	Reasons for Disclaimer Opinion
			<p>6. Several balances were reflected in currencies other than Guyana dollars, however, these balances were not retranslated to reflect the gains or losses.</p> <p>7. Interest and penalty on previous years' overdue taxes were not provided.</p> <p>8. Balances were shown as Government of Guyana amounts, which should have been converted to debentures or debentures stock. The debentures were not issued and the interest and repayment terms not agreed.</p>
4	Guyana Post Office Corporation	2003 and 2004	<p>1. No supporting documentations for the amounts shown as tax recoverable.</p> <p>2. Government of Guyana has a credit balance with the Post Office, which should have been converted into debentures or debenture stock. Currently, the debentures have not been issued and the repayment terms and interest rates have not been agreed.</p> <p>3. Payables which include significant balances had no movements and were not cleared off from the previous years. There was no reconciliation to suppliers' statement and expenses were not accounted for on the accrual basis.</p> <p>4. The Corporation had \$1.758B outstanding from agencies. Majority of these balances were not reconciled and had not changed from the previous year. Certain agencies had balances owing to them but these were not offset. No provision was made for bad debts although tests revealed that balances were not cleared to date. Majority of these balances includes amounts owing for capital, which should have been cleared and balances denominated in foreign currencies were not being reconverted at the closing exchange rate.</p> <p>5. The Corporation had \$3.076M owing to agencies for which a significant amount is outstanding from previous year. This was not cleared subsequently nor was any reconciliation done. Independent confirmation of balances was requested but not obtained. Some agencies had balances classified as amount owed by agencies that should have been cleared. An aged listing was not available and balances denominated in foreign currency were not reconverted at the closing of exchange rate.</p>

№	Name of Entity	Year	Reasons for Disclaimer Opinion
			<p>6. Tangible assets amounting to \$59M could not be verified as a listing nor was a register provided. The balance which includes properties that are stated at historical cost, which is significantly less than Market Value, and the Title Deeds were not available for examination. There are no policies for acquisition, capitalisation and disposal of assets and depreciation is computed on the closing balance for each category of assets.</p> <p>7. Inventory of \$143M could not be substantiated with a listing which shows the individual items and its cost. Bin cards were not maintained and no physical count was done. No adjustment was made by Management for inventory obsolescence.</p> <p>8. The Corporation had receivables of \$244M. A schedule was not provided for all balances and for those provided the balances could not be confirmed. No reconciliation was done and test of subsequent payments indicated that these were not cleared off. There was no review for bad debts and Management continued business with the same customers although these balances were not cleared. An aged listing was not available.</p> <p>9. The net overdraft balance of \$365M includes a cash balance of \$155M and a net cash deficit of \$537M for which no reconciliation was done. There was no reconciliation for commission earned and general sales and rental, nor were these supported with copies of receipts or invoices. In addition, the majority of payments for expenses could not be verified to supporting documents.</p> <p>10. The liabilities exceeded the assets by some \$575M. This indicates that the Corporation has significant going concern challenges and management has not shown evidence of decisions being made to reduce future losses and sourcing of finance for working capital support.</p>

473. For the period 1 January 2010 to 31 August 2011, eleven audits have been finalised as an in-house arrangement. An analysis of the eleven reports revealed that five were qualified opinions because of uncertainties. Please see table below.

Qualified Opinions

№	Name of Entity	Year of Accounts	Main Reasons for Qualification
1	NICIL	2002 and 2003	<ol style="list-style-type: none"> 1. Inventories with a value of \$1.177B were not subjected to a physical count at year end and the provision of \$943.8M was based on a fixed percentage. (2002) 2. Included in receivables due within one year was an amount of \$1.323B which represented receivables of the Guyana Oil Company Limited (GUYOIL). However, it was noted that no provision was made for the sums of \$573.480M and \$309.155M representing receivables from GPL and GEC respectively, which were included in the total amount shown. (2002) 3. Share certificates in support of the amounts shown as Stated Capital in respect of the Bauxite Industry Development Company, Guyana Pharmaceutical Corporation, Guyana National Newspapers Limited for 2009. National Edible Oil Company for both years were not presented for audit examination.
3	Guyana Water Incorporated (GWI)	2009 and 2010	<ol style="list-style-type: none"> 1. 184 contracts totalling \$2.036B for 2009 and 39 totalling \$582.256M for 2010 were not recorded in the contract register. Further, it could not be ascertained whether there were overpayments and/or variations on these contracts. 2. The amount of \$869.955M is shown as Inventories. However, bin cards were implemented for 2,553 out of the 3,135 stock items for 2009 and 3103 out of 3629 stock items for 2010. An examination of the bin cards revealed that they were not numbered so that they can be easily referenced to items.

№	Name of Entity	Year of Accounts	Main Reasons for Qualification
			<p>3. Copies of purchase orders were not presented for audit examination.(2009)</p> <p>4. The sums of \$1.033B for 2009 and \$1.045B for 2010 which were shown as cash and cash equivalents. A cash book was not maintained for the period under review.</p> <p>5. The sum of \$5.075B is shown as total billings for 2009. However, the Audit Office sought to verify the actual collections during the year and it was noted that there is a difference of \$65.130M between the amounts shown as collected on the schedule presented and the amount shown as deposited on the bank statements. (2009)</p>
5	GNCB	2006	<p>1. Loans and advances are stated in the financial statements at a net amount of G\$698.705M after provision was made for bad and doubtful debts. The provision of G\$7.293M remained substantially unchanged from year to year.</p> <p>2. Guyana National Co-operative Bank transferred to receivables from GNCB Property Holdings Inc. an amount of G\$525.692M representing the net book value of properties vested in this company - GNCB Property Holdings Inc. The Guyana National Co-operative Bank did not account for this transaction when the vesting took place. As a result of the vesting, adjustment should have been made on the "revaluation reserve" and the consideration for the properties vested should have been accounted for.</p> <p>3. No provision was made for corporation tax and property tax for the current year. As a result, the completeness, accuracy and validity of the amount of G\$36.101M stated in the balance sheet as taxes payable and, the amount of G\$37.037M stated as profit after taxation for the year then ended could not be determined.</p>

AUDITS OF STATUTORY BODIES

474. Seventy seven audits were finalised for the period 1 January 2010 to 31 August 2011. Many of these entities were, however, significantly in arrears in terms of financial reporting. The following sets out the status in respect of those entities which were 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	2003
University of Guyana Pension Scheme	1994
Guyana Museum	1996
Guyana Export Promotion Council	1997
President's College	2001
National Sports Commission	2004
Guyana National Bureau of Standards	2004

AUDITS OF FOREIGN FUNDED PROJECTS

475. For the period under review, the Audit Office concluded twenty nine audits of foreign funded projects, as shown below:

Funding Agency	No of Opinions
Inter-American Development Bank	12
United Nations Development Programme	14
Germany	2
United Nation Environmental Programme	1
Total	29

SPECIAL INVESTIGATIONS

476. Four special investigations were finalised during 2010 - 2011 while four were in progress at September 2011. The following sets out the list of subject ministries and the relevant entities/areas that were investigated:

Subject Ministry	Name of Entity/Area
<u>Investigation completed</u> Mayor and City Council Accountant General's Department Ministry of Home Affairs Accountant General's Department	 Public Relations Department Region No. 1 Sub-treasury General Registrar Office Pension Section
<u>Investigation in progress</u> Ministry of Human Services and Social Security Guyana Revenue Authority Demerara Harbour Bridge Ministry of Local Government	 En-cashing of old age pension coupons Customs and Trade Administration Store NDCs in Region Nos. 4 & 7

ACKNOWLEDGEMENTS

477. 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 2010**

Reporting Object Group Description	Approved Estimates 2010	Actual Receipts Paid into Consolidated Fund 2010	Variance 2010	Actual Receipts Paid into Consolidated Fund 2009
	\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>				
500 Customs and Trade Taxes	8,315,342	9,272,723	957,381	7,693,060
510 Internal Revenue	38,601,639	43,369,601	4,767,962	36,762,635
520 Stamp Duties	403,847	460,970	57,123	320,927
525 Other Tax Revenues	316,080	352,350	36,270	326,093
530 Fees and Fines	974,713	1,086,424	111,711	1,118,039
540 Interest	92,397	81,127	(11,270)	2,980
545 Rents and Royalties	11,240	8,980	(2,260)	53,434
555 Dividends and Transfers	1,819,000	2,438,742	619,742	3,687,862
560 Miscellaneous Receipts	6,645,826	14,556,617	7,910,791	804,543
590 Value Added Taxes	24,702,944	27,044,471	2,341,527	23,187,406
594 Excise Taxes	22,420,671	21,293,303	(1,127,368)	21,364,001
597 Miscellaneous Receipts	44,294	25,552	(18,742)	34,000
Sub-total	104,347,993	119,990,860	15,642,867	95,354,980
<u>CAPITAL REVENUE</u>				
565 Sale of Assets	0	918	918	4,061
570 Miscellaneous Capital Revenue	2,186,949	1,627,046	(559,903)	1,637,109
575 External Grants	13,787,623	5,783,367	(8,004,256)	7,780,591
580 External Loans	22,002,124	14,822,457	(7,179,667)	11,489,451
Sub-total	37,976,696	22,233,788	(15,742,908)	20,911,212
GRAND TOTAL	142,324,689	142,224,648	(100,041)	116,266,192

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Actual Expenditure 2010	Over (Under) Approved Allotment 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000
01	Office of the President				
	1 Head Office Administration	1,638,191	1,628,767	(9,424)	1,508,285
	2 Presidential Advisory	391,885	391,092	(793)	335,295
	3 Amerindian Development	0	0	0	0
	4 Public Policy and Planning	4	0	(4)	0
02	Office of the Prime Minister	133,212	128,396	(4,816)	127,177
03	Ministry of Finance				
	1 Ministry Administration	11,626,895	11,631,903	5,008	10,654,446
	2 Government Accounting Administration	2,890,156	2,861,426	(28,730)	2,700,784
04	Ministry of Foreign Affairs				
	1 Ministry Administration	752,299	837,550	85,251	798,912
	2 Foreign Relations	1,640,236	1,595,548	(44,688)	1,495,794
	3 Foreign Trade and International	98,483	86,002	(12,481)	95,370
07	Parliament Office	636,216	610,608	(25,608)	520,988
08	Audit Office of Guyana	0	0	0	0
09	Public Police Service Commission	42,206	42,206	0	37,083
10	Teaching Service Commission	58,575	57,088	(1,487)	50,807
11	Elections Commission				
	1 Elections Commission	1,040,845	837,924	(202,921)	967,578
	2 Elections Administration	897,872	177,306	(720,566)	321,552
13	Ministry of Local Government & Regional Development				
	1 Main Office	52,807	49,288	(3,519)	47,129
	2 Ministry Administration	33,606	32,802	(804)	31,833
	3 Regional Development	151,223	130,574	(20,649)	136,951
14	Public Service Ministry				
	1 Public Service Management	353,422	346,868	(6,554)	326,406
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0
16	Ministry of Amerindian Affairs	279,064	294,617	15,553	239,900
21	Ministry of Agriculture				
	1 Ministry Administration	1,178,986	1,478,160	299,174	1,314,222
	2 Crops and Livestock Support Service	1,085,173	1,114,453	29,280	1,387,107
	3 Fisheries Division	86,858	85,338	(1,520)	78,671
	4 Hydrometeorological Services	247,760	241,151	(6,609)	168,974
23	Ministry of Tourism, Commerce and Industry				
	1 Main Office	412,048	396,809	(15,239)	371,041
	2 Ministry Administration	63,317	65,927	2,610	52,055
	3 Trade, Tourism, Industrial Development & Consumer Affairs	64,734	53,206	(11,528)	41,468
C/F		25,856,073	25,175,009	(681,064)	23,809,828

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Actual Expenditure 2010	Over (Under) Approved Allotment 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000
	B/F	25,856,073	25,175,009	(681,064)	23,809,828
31	Ministry of Public Works & Communications				
	1 Ministry Administration	218,074	208,236	(9,838)	401,902
	2 Public Works	655,898	627,090	(28,808)	565,194
	3 Communications and Transport	54,700	54,210	(490)	50,514
41	Ministry of Education				
	1 Main Office	393,290	391,284	(2,006)	380,910
	2 National Education Policy	137,007	139,057	2,050	117,053
	3 Ministry Administration	1,253,864	1,244,713	(9,151)	1,224,771
	4 Training and Development	854,975	850,973	(4,002)	797,041
	5 Education Delivery	4,076,204	4,066,641	(9,563)	3,978,915
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	155,638	152,805	(2,833)	145,014
	2 Culture	422,514	419,330	(3,184)	362,715
	3 Youth	371,716	371,402	(314)	327,919
	4 Sports	167,743	167,679	(64)	147,210
	5 Youth Entrepreneurial Skills	0	0	0	0
45	Ministry of Housing and Water	464,720	456,959	(7,761)	431,848
46	Georgetown Public Hospital Corporation	3,460,648	3,532,369	71,721	3,169,290
47	Ministry of Health				
	1 Administration	575,491	573,329	(2,162)	596,543
	2 Disease Control	458,425	440,786	(17,639)	417,138
	3 Primary Health Care Services	402,196	392,519	(9,677)	352,368
	4 Regional & Clinical Services	2,226,658	2,204,569	(22,089)	2,143,711
	5 Health Science Education	342,895	349,538	6,643	291,978
	6 Standards & Technical Services	216,940	222,574	5,634	201,667
	7 Rehabilitation Services	190,455	186,289	(4,166)	154,310
48	Ministry of Labour, Human Services & Social Security				
	1 Ministry Administration	153,568	152,054	(1,514)	130,946
	2 Social Services	4,840,589	4,528,224	(312,365)	4,257,986
	3 Labour Administration	267,849	293,291	25,442	205,287
51	Ministry of Home Affairs				
	1 Secretariat Service	213,622	200,625	(12,997)	169,173
	2 Guyana Police Force	4,777,853	4,828,289	50,436	4,507,432
	3 Guyana Prison Service	877,773	875,396	(2,377)	813,079
	4 Police Complaint Authority	8,167	6,699	(1,468)	6,664
	5 Guyana Fire Service	503,529	498,453	(5,076)	442,669
	6 General Register Office	93,927	88,131	(5,796)	87,941
52	Ministry of Legal Affairs				
	1 Main Office	12,707	11,115	(1,592)	9,964
	2 Ministry Administration	38,668	37,155	(1,513)	33,881
	3 Attorney General's Chambers	78,432	69,534	(8,898)	65,792
	4 Office of the State Solicitor	14,344	12,411	(1,933)	8,594
	5 Deeds Registry	63,004	60,866	(2,138)	48,952
53	Guyana Defence Force	5,797,948	5,862,099	64,151	5,792,787
	C/F	60,698,104	59,751,703	(946,401)	56,648,986

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Actual Expenditure 2010	Over (Under) Approved Allotment 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000
55	B/F Supreme Court of Judicature	60,698,104	59,751,703	(946,401)	56,648,986
	1 Supreme Courts of Judicature	353,627	343,076	(10,551)	309,377
	2 Magistrates' Department	329,186	311,794	(17,392)	283,056
56	Public Prosecutions	65,428	64,652	(776)	56,541
57	Office of the Ombudsman	3,956	2,525	(1,431)	3,521
58	Public Service Appellate Tribunal	6,789	5,475	(1,314)	6,363
71	Region 1 - Barima/Waini				
	1 Regional Administration	81,561	81,055	(506)	71,675
	2 Public Works	167,359	166,774	(585)	150,673
	3 Education	549,032	548,425	(607)	513,249
	4 Health Services	237,297	237,170	(127)	178,966
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration	101,318	98,795	(2,523)	95,302
	2 Agriculture	182,624	178,993	(3,631)	166,607
	3 Public Works	91,375	92,519	1,144	84,639
	4 Education	893,945	897,313	3,368	844,446
	5 Health Services	344,593	345,956	1,363	318,666
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration	121,308	118,078	(3,230)	109,196
	2 Agriculture	215,603	208,886	(6,717)	196,697
	3 Public Works	83,057	80,130	(2,927)	76,119
	4 Education	1,218,529	1,214,450	(4,079)	1,185,685
	5 Health Services	469,200	465,467	(3,733)	401,844
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration	107,011	104,452	(2,559)	94,972
	2 Agriculture	179,489	169,082	(10,407)	142,309
	3 Public Works	131,861	127,916	(3,945)	148,986
	4 Education	1,677,874	1,650,631	(27,243)	1,653,960
	5 Health Services	231,258	226,487	(4,771)	206,026
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration	60,439	58,453	(1,986)	46,477
	2 Agriculture	109,545	108,670	(875)	85,782
	3 Public Works	113,340	113,432	92	113,601
	4 Education	748,250	745,116	(3,134)	731,426
	5 Health Services	217,476	208,302	(9,174)	189,178
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration	74,916	74,359	(557)	70,795
	2 Agriculture	353,690	359,090	5,400	305,739
	3 Public Works	140,953	140,937	(16)	129,528
	4 Education	1,576,732	1,564,975	(11,757)	1,570,037
	5 Health Services	778,659	780,481	1,822	724,405
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration	86,989	81,692	(5,297)	83,785
	2 Public Works	140,250	139,519	(731)	134,394
	3 Education	561,991	577,417	15,426	512,763
	4 Health Services	248,745	242,214	(6,531)	222,194
	C/F	73,753,359	72,686,461	(1,066,898)	68,867,965

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Actual Expenditure 2010	Over (Under) Approved Allotment 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000
	B/F	73,753,359	72,686,461	(1,066,898)	68,867,965
78	Region 8 - Potaro/Siparuni - Administration				
	1 Regional Administration	46,008	44,176	(1,832)	40,653
	2 Public Works	84,384	84,372	(12)	80,623
	3 Education	283,786	284,359	573	247,115
	4 Health Services	116,382	112,807	(3,575)	94,709
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration	79,717	77,423	(2,294)	70,979
	2 Agriculture	15,632	12,669	(2,963)	11,460
	3 Public Works	88,033	82,460	(5,573)	75,672
	4 Education	438,045	431,264	(6,781)	373,055
	5 Health Services	192,134	183,840	(8,294)	143,884
80	Region 10 - Upper Demerara/Berbice				
	1 Regional Administration	122,837	118,049	(4,788)	105,072
	2 Public Works	132,011	131,004	(1,007)	122,856
	3 Education	1,030,694	1,030,606	(88)	920,744
	4 Health Services	210,979	210,961	(18)	183,766
	SUB TOTAL	76,594,001	75,490,451	(1,103,550)	71,338,553
STATUTORY					
01	Office of the President	18,009	18,754	745	18,009
03	Ministry of Finance	1,975,460	2,348,367	372,907	1,863,346
07	Parliament Office	309,300	317,590	8,290	307,875
08	Audit Office of Guyana	0	0	0	0
09	Public and Police Service Commission	14,013	11,100	(2,913)	15,058
10	Teaching Service Commission	8,085	6,824	(1,261)	7,808
11	Elections Commission	40,808	42,335	1,527	40,808
51	Ministry of Home Affairs	21,035	19,480	(1,555)	21,033
55	Supreme Court of Judicature	232,867	237,506	4,639	223,601
56	Public Prosecutions	16,790	14,341	(2,449)	16,080
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	14,551,227	14,142,475	(408,752)	7,461,787
	SUB TOTAL	17,207,026	17,158,772	(48,254)	9,975,405
	TOTAL PAYMENTS	93,801,027	92,649,223	(1,151,804)	81,313,958

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Actual Expenditure 2010	Over (Under) Approved Allotment 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	2,226,696	1,489,773	(736,923)	714,965
02	Office of the Prime Minister	3,190,624	2,861,727	(328,897)	2,604,150
03	Ministry of Finance	10,759,703	4,887,661	(5,872,042)	7,383,690
04	Ministry of Foreign Affairs	32,002	29,915	(2,087)	33,321
07	Parliament Office	62,000	61,851	(149)	40,204
08	Audit Office of Guyana	0	0	0	0
09	Public & Police Service Commission	1,221	1,221	0	1,998
10	Teaching Service Commission	5,000	4,995	(5)	2,997
11	Elections Commission	20,000	14,142	(5,858)	21,197
13	Ministry of Local Government & Regional Development	1,574,620	1,041,129	(533,491)	1,286,458
14	Public Service Ministry	9,500	9,385	(115)	7,327
15	Ministry of Foreign Trade & International Cooperation	0	0	0	1,499
16	Ministry of Amerindian Affairs	217,981	416,420	198,439	255,893
21	Ministry of Agriculture	5,580,700	4,150,069	(1,430,631)	2,975,976
23	Ministry of Tourism, Commerce and Industry	541,700	314,388	(227,312)	280,194
31	Ministry of Public Works and Communications	9,903,829	10,053,772	149,943	10,187,319
41	Ministry of Education	1,957,842	2,107,201	149,359	2,543,687
44	Ministry of Culture, Youth and Sports	484,680	734,493	249,813	205,618
45	Ministry of Housing & Water	5,367,300	12,338,113	6,970,813	11,192,335
46	Georgetown Public Hospital Corporation	111,000	115,944	4,944	58,696
47	Ministry of Health	1,663,509	1,579,402	(84,107)	2,447,268
48	Ministry of Labour, Human Services & Social Security	386,200	218,497	(167,703)	467,312
51	Ministry of Home Affairs	1,999,141	1,479,376	(519,765)	1,557,872
52	Ministry of Legal Affairs	341,470	232,342	(109,128)	268,549
53	Guyana Defence Force	436,700	465,874	29,174	540,978
55	Supreme Court	120,500	105,571	(14,929)	56,688
56	Public Prosecutions	2,188	2,186	(2)	5,499
58	Public Service Appellate Tribunal	0	0	0	0
71	Region 1: Barima/Waini	1,680	1,441	(239)	0
72	Region 2: Pomeroon/Supenaam	163,965	163,817	(148)	153,929
73	Region 3: Essequibo Islands / West Demerara	285,800	285,718	(82)	268,168
74	Region 4: Demerara/Mahaica	231,700	243,629	11,929	215,233
75	Region 5: Mahaica/Berbice	160,400	156,424	(3,976)	148,605
76	Region 6: East Berbice/Corentyne	220,800	220,714	(86)	207,122
77	Region 7: Cuyuni/Mazaruni	298,979	298,893	(86)	276,755
78	Region 8: Potaro/Siparuni	110,833	110,794	(39)	104,037
79	Region 9: Upper Takatu/Upper Essequibo	115,300	115,288	(12)	113,849
80	Region 10: Upper Demerara / Upper Berbice	217,850	217,518	(332)	200,210
		171,159	169,190	(1,969)	160,665
	TOTAL PAYMENTS	48,974,572	46,698,873	(2,275,699)	46,990,263

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2010**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2010
		G\$'000
Guyana Transport Services Ltd.	Bank of India	51,084
Guyana Telecommunications Corporation	ITT World Comm. Inc.	160,342
TOTAL		----- 211,426 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
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 2010**

RECEIPTS

Reporting Object Group	Description	Approved Estimates 2010	Actual Receipts Paid into Consolidated Fund 2010	Variance 2010	Actual Receipts Paid into Consolidated Fund 2009
<u>CURRENT RECEIPTS</u>		\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	8,315,342	9,272,723	957,381	7,693,060
510	Internal Revenue	38,601,639	43,369,601	4,767,962	36,762,635
520	Stamp Duties	403,847	460,970	57,123	320,927
525	Other Tax Revenues	316,080	352,350	36,270	326,093
530	Fees and Fines	974,713	1,086,424	111,711	1,118,039
540	Interest	92,397	81,127	(11,270)	2,980
545	Rents and Royalties	11,240	8,980	(2,260)	53,434
555	Dividends and Transfers	1,819,000	2,438,742	619,742	3,687,862
560	Miscellaneous Receipts	6,645,826	14,556,617	7,910,791	804,543
590	Value Added Taxes	24,702,944	27,044,471	2,341,527	23,187,406
594	Excise Tax	22,420,671	21,293,303	(1,127,368)	21,364,001
597	Miscellaneous	44,294	25,552	(18,742)	34,000
SUB-TOTAL		104,347,993	119,990,860	15,642,867	95,354,980
<u>OTHER RECEIPTS</u>					
260	Treasury Bills		122,278,222		
TOTAL RECEIPTS			242,269,082		

PAYMENTS

Agency No.	Description	Revised Allotment 2010	Outstanding Contingency Fund Advances 2010	Total Funds Available 2010	Drawing Rights (Allotment 2) 2010	Actual Expenditure 2010	Actual Expenditure 2009
<u>MINISTRIES/DEPARTMENTS/REGIONS</u>		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
1	Head Office Administration	1,638,191	0	1,638,191	1,636,493	1,628,767	1,508,285
2	Presidential Advisory	391,885	0	391,885	391,793	391,092	335,295
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	133,212	0	133,212	133,012	128,396	127,177
03	Ministry of Finance						
1	Ministry Administration	11,646,895	0	11,646,895	11,636,857	11,631,903	10,654,446
2	Government Accounting Administration	2,890,156	0	2,890,156	2,868,229	2,861,426	2,700,784
04	Ministry of Foreign Affairs						
1	Ministry Administration	845,405	0	845,405	844,282	837,550	798,912
2	Foreign Relations	1,640,236	0	1,640,236	1,606,668	1,595,548	1,495,794
3	Foreign Trade and International	98,483	0	98,483	86,698	86,002	95,370
C/F		19,284,467	0	19,284,467	19,204,032	19,160,684	17,716,063

Agency No.	Description	Revised Allotment 2010	Outstanding Contingency Fund Advances 2010	Total Funds Available 2010	Drawing Rights (Allotment 2) 2010	Actual Expenditure 2010	Actual Expenditure 2009
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	19,284,467	0	19,284,467	19,204,032	19,160,684	17,716,063
07	Parliament Office	636,216	0	636,216	622,060	610,608	520,988
09	Public Police Service Commission	42,206	0	42,206	42,206	42,206	37,083
10	Teaching Service Commission	58,575	0	58,575	57,909	57,088	50,807
11	Elections Commission						
	1 Elections Commission	1,120,845	0	1,120,845	1,010,352	837,924	967,578
	2 National Registration and Election	817,872	0	817,872	200,388	177,306	321,552
13	Min.of Local Government & Regional Development						
	1 Main Office	52,807	0	52,807	52,360	49,288	47,129
	2 Administration	33,606	0	33,606	33,504	32,802	31,833
	3 Regional Administration	151,223	0	151,223	137,947	130,574	136,951
14	Public Service Ministry						
	1 Public Service Management	353,422	0	353,422	349,181	346,868	326,406
16	Ministry of Amerindian Affairs	301,341	0	301,341	298,473	294,617	239,900
21	Ministry of Agriculture						
	1 Ministry Administration	1,479,986	0	1,479,986	1,479,677	1,478,160	1,314,222
	2 Crops and Livestock Support Service	1,114,541	0	1,114,541	1,114,541	1,114,453	1,387,107
	3 Fisheries Division	86,858	0	86,858	86,357	85,338	78,671
	4 Hydrometeorological Services	247,760	0	247,760	247,760	241,151	168,974
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	407,048	0	407,048	399,546	396,809	371,041
	2 Ministry Administration	68,317	0	68,317	67,983	65,927	52,055
	3 Trade, Tourism, Industrial Development & Consumer Affairs	64,734	0	64,734	63,314	53,206	41,468
31	Ministry of Public Works & Communications						
	1 Ministry Administration	212,074	0	212,074	211,860	208,236	401,902
	2 Public Works	661,898	0	661,898	629,739	627,090	565,194
	3 Communications and Transport	54,700	0	54,700	54,700	54,210	50,514
41	Ministry of Education						
	1 Main Office	391,790	0	391,790	391,753	391,284	380,910
	2 National Education Policy	139,507	0	139,507	139,434	139,057	117,053
	3 Ministry Administration	1,245,787	0	1,245,787	1,245,256	1,244,713	1,224,771
	4 Training and Development	856,282	0	856,282	855,161	850,973	797,041
	5 Education Delivery	4,081,974	0	4,081,974	4,071,873	4,066,641	3,978,915
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	155,638	0	155,638	155,638	152,805	145,014
	2 Culture	422,514	0	422,514	419,962	419,330	362,715
	3 Youth	371,716	0	371,716	371,716	371,402	327,919
	4 Sports	167,743	0	167,743	167,743	167,679	147,210
	5 Youth Entrepreneurial Skills	0	0	0	0	0	0
45	Ministry of Housing and Water	464,720	0	464,720	463,668	456,959	431,848
	C/F	35,548,167	0	35,548,167	34,646,093	34,325,388	32,740,834

Agency No.	Description	Revised Allotment 2010	Outstanding Contingency Fund Advances 2010	Total Funds Available 2010	Drawing Rights (Allotment 2) 2010	Actual Expenditure 2010	Actual Expenditure 2009
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	35,548,167	0	35,548,167	34,646,093	34,325,388	32,740,834
46	Georgetown Public Hospital Corporation	3,533,546	0	3,533,546	3,533,444	3,532,369	3,169,290
47	Ministry of Health						
	1 Administration	576,837	0	576,837	576,822	573,329	596,543
	2 Disease Control	452,149	0	452,149	452,118	440,786	417,138
	3 Primary Health Care Services	395,242	0	395,242	395,240	392,519	352,368
	4 Regional & Clinical Services	2,219,992	0	2,219,992	2,219,202	2,204,569	2,143,711
	5 Health Science Education	351,928	0	351,928	351,928	349,538	291,978
	6 Standards & Technical Services	226,208	0	226,208	225,769	222,574	201,667
	7 Rehabilitation Services	190,704	0	190,704	190,703	186,289	154,310
48	Min.of Labour, Human Services & Social Security						
	1 Ministry Administration	153,568	0	153,568	153,471	152,054	130,946
	2 Social Services	4,840,589	0	4,840,589	4,692,020	4,528,224	4,257,986
	3 Labour Administration	298,699	0	298,699	297,738	293,291	205,287
51	Ministry of Home Affairs						
	1 Secretariat Service	213,347	0	213,347	203,703	200,625	169,173
	2 Guyana Police Force	4,831,850	0	4,831,850	4,831,155	4,828,289	4,507,432
	3 Guyana Prison Service	879,573	0	879,573	876,308	875,396	813,079
	4 Police Complaints Authority	8,167	0	8,167	8,157	6,699	6,664
	5 Guyana Fire Service	508,670	0	508,670	498,453	498,453	442,669
	6 General Register Office	93,927	0	93,927	88,648	88,131	87,941
52	Ministry of Legal Affairs						
	1 Main Office	12,707	0	12,707	12,419	11,115	9,964
	2 Ministry Administration	39,271	0	39,271	37,494	37,155	33,881
	3 Attorney General's Chambers	77,425	0	77,425	70,836	69,534	65,792
	4 Office of the State Solicitor	14,917	0	14,917	13,052	12,411	8,594
	5 Deeds Registry	62,835	0	62,835	61,573	60,866	48,952
53	Guyana Defence Force	5,867,948	0	5,867,948	5,866,503	5,862,099	5,792,787
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	353,627	0	353,627	350,714	343,076	309,377
	2 Magistrates' Department	329,186	0	329,186	326,693	311,794	283,056
56	Public Prosecutions	65,428	0	65,428	65,106	64,652	56,541
57	Office of the Ombudsman	3,956	0	3,956	2,580	2,525	3,521
58	Public Service Appellate Tribunal	6,789	0	6,789	5,582	5,475	6,363
71	Region 1 - Barima/Waini						
	1 Regional Administration	81,561	0	81,561	81,158	81,055	71,675
	2 Public Works	167,359	0	167,359	167,022	166,774	150,673
	3 Education	549,032	0	549,032	548,982	548,425	513,249
	4 Health Services	237,297	0	237,297	237,297	237,170	178,966
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	98,836	0	98,836	98,834	98,795	95,302
	2 Agriculture	178,999	0	178,999	178,999	178,993	166,607
	3 Public Works	92,526	0	92,526	92,526	92,519	84,639
	4 Education	897,496	0	897,496	897,496	897,313	844,446
	5 Health Services	345,998	0	345,998	345,998	345,956	318,666
	C/F	64,806,356	0	64,806,356	63,701,836	63,126,225	59,732,067

Agency No.	Description	Revised Allotment 2010	Outstanding Contingency Fund Advances 2010	Total Funds Available 2010	Drawing Rights (Allotment 2) 2010	Actual Expenditure 2010	Actual Expenditure 2009
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	64,806,356	0	64,806,356	63,701,836	63,126,225	59,732,067
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	121,308	0	121,308	120,595	118,078	109,196
	2 Agriculture	215,603	0	215,603	214,493	208,886	196,697
	3 Public Works	83,057	0	83,057	81,725	80,130	76,119
	4 Education	1,218,529	0	1,218,529	1,215,230	1,214,450	1,185,685
	5 Health Services	469,200	0	469,200	469,083	465,467	401,844
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	107,011	0	107,011	106,687	104,452	94,972
	2 Agriculture	179,489	0	179,489	179,407	169,082	142,309
	3 Public Works	131,861	0	131,861	130,340	127,916	148,986
	4 Education	1,670,514	0	1,670,514	1,670,514	1,650,631	1,653,960
	5 Health Services	238,618	0	238,618	238,618	226,487	206,026
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	61,396	0	61,396	61,323	58,453	46,476
	2 Agriculture	109,545	0	109,545	109,545	108,670	85,782
	3 Public Works	113,823	0	113,823	113,822	113,432	113,601
	4 Education	748,250	0	748,250	748,250	745,116	731,426
	5 Health Services	216,044	0	216,044	216,036	208,302	189,178
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	74,916	0	74,916	74,885	74,359	70,795
	2 Agriculture	360,209	0	360,209	360,206	359,090	305,739
	3 Public Works	140,953	0	140,953	140,947	140,937	129,528
	4 Education	1,566,759	0	1,566,759	1,566,432	1,564,975	1,570,037
	5 Health Services	788,632	0	788,632	783,373	780,481	724,405
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	84,989	0	84,989	81,713	81,692	83,785
	2 Public Works	140,250	0	140,250	140,250	139,519	134,394
	3 Education	577,491	0	577,491	577,491	577,417	512,763
	4 Health Services	242,245	0	242,245	242,245	242,214	222,194
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	44,979	0	44,979	44,520	44,176	40,653
	2 Public Works	84,758	0	84,758	84,752	84,372	80,623
	3 Education	285,386	0	285,386	284,963	284,359	247,115
	4 Health Services	115,437	0	115,437	113,549	112,807	94,709
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	79,717	0	79,717	79,717	77,423	70,979
	2 Agriculture	15,632	0	15,632	15,632	12,669	11,460
	3 Public Works	88,033	0	88,033	88,033	82,460	75,672
	4 Education	438,045	0	438,045	438,045	431,264	373,055
	5 Health Services	192,134	0	192,134	192,134	183,840	143,884
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	122,837	0	122,837	122,505	118,049	105,072
	2 Public Works	132,011	0	132,011	131,252	131,004	122,856
	3 Education	1,030,694	0	1,030,694	1,030,644	1,030,606	920,744
	4 Health Services	210,979	0	210,979	210,979	210,961	183,766
	SUB TOTAL	77,307,690	0	77,307,690	76,181,771	75,490,451	71,338,552

Agency No.	Description	Revised Allotment 2010	Outstanding Contingency Fund Advances 2010	Total Funds Available 2010	Drawing Rights (Allotment 2) 2010	Actual Expenditure 2010	Actual Expenditure 2009
<u>MINISTRIES/DEPARTMENTS/REGIONS</u>		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	77,307,690	0	77,307,690	76,181,771	75,490,451	71,338,552
<u>STATUTORY</u>							
01	Office of the President	18,754	0	18,754	20,229	18,754	18,009
03	Ministry of Finance	2,348,372	0	2,348,372	2,348,372	2,348,367	1,863,346
07	Parliament Office	317,616	0	317,616	317,616	317,590	307,875
09	Public and Police Service Commission	14,013	0	14,013	11,376	11,100	15,058
10	Teaching Service Commission	8,085	0	8,085	6,831	6,824	7,808
11	Elections Commission	42,544	0	42,544	42,544	42,335	40,808
51	Ministry of Home Affairs	21,035	0	21,035	19,968	19,479	21,033
55	Supreme Court of Judicature	241,281	0	241,281	241,281	237,515	223,601
56	Public Prosecutions	16,790	0	16,790	14,656	14,342	16,080
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	14,511,228	0	14,511,228	14,551,228	14,142,475	7,461,787
	SUB TOTAL	17,559,150	0	17,559,150	17,574,101	17,158,781	9,975,405
<u>OTHER EXPENDITURE</u>							
	Treasury Bills					104,400,334	
	TOTAL PAYMENTS					197,049,566	
	SURPLUS (DEFICIT)					45,219,516	

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

RECEIPTS

Report Object Group	Description	Approved Estimates 2010	Actual Receipts Paid into Consolidated Fund 2010	Variance 2010	Actual Receipts Paid into Consolidated Fund 2009
CAPITAL RECEIPTS		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets	0	918	918	4,061
570	Miscellaneous Capital Revenue	2,186,949	1,627,046	(559,903)	1,637,109
575	External Grants	13,787,623	5,783,367	(8,004,256)	7,780,591
580	External Loans	22,002,124	14,822,457	(7,179,667)	11,489,451
TOTAL RECEIPTS		37,976,696	22,233,788	(15,742,908)	20,911,212

PAYMENTS

Agency No.	Description	Revised Allotment 2010	Outstanding Contingency Fund Advances 2010	Total Funds Available 2010	Drawing Rights (Allotment 2) 2010	Actual Expenditure 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	2,530,093	0	2,530,093	1,489,773	1,489,773	714,965
02	Office of the Prime Minister	3,190,624	0	3,190,624	2,861,992	2,861,727	2,604,150
03	Ministry of Finance	11,105,166	0	11,105,166	4,907,559	4,887,661	7,383,690
04	Ministry of Foreign Affairs	32,002	0	32,002	29,915	29,915	33,321
07	Parliament Office	62,000	0	62,000	61,851	61,851	40,204
08	Audit Office of Guyana	0	0	0	0	0	0
09	Public & Police Service Commissions	1,221	0	1,221	1,221	1,221	1,998
10	Teaching Service Commission	5,000	0	5,000	4,995	4,995	2,997
11	Elections Commission	20,000	0	20,000	14,142	14,142	21,197
13	Min.of Local Government & Regional Development	1,612,620	0	1,612,620	1,047,725	1,041,129	1,286,458
14	Public Service Ministry	9,500	0	9,500	9,385	9,385	7,327
15	Min.of Foreign Trade & International Cooperation	0	0	0	0	0	1,499
16	Ministry of Amerindian Affairs	423,952	0	423,952	422,817	416,420	255,893
21	Ministry of Agriculture	5,834,948	0	5,834,948	4,154,984	4,150,069	2,975,976
23	Ministry of Tourism, Commerce and Industry	545,154	0	545,154	314,388	314,388	280,194
31	Ministry of Public Works and Communications	12,031,222	0	12,031,222	10,072,040	10,053,772	10,187,319
41	Ministry of Education	2,419,241	0	2,419,241	2,108,509	2,107,201	2,543,687
44	Ministry of Culture, Youth and Sports	744,211	0	744,211	734,493	734,493	205,618
45	Ministry of Housing & Water	12,757,551	0	12,757,551	12,338,138	12,338,113	11,192,335
46	Georgetown Public Hospital Corporation	116,000	0	116,000	115,950	115,944	58,696
47	Ministry of Health	1,756,232	0	1,756,232	1,586,422	1,579,402	2,447,268
48	Min.of Labour, Human Services & Social Security	406,200	0	406,200	221,724	218,497	467,312
51	Ministry of Home Affairs	2,002,141	0	2,002,141	1,518,051	1,479,376	1,557,872
52	Ministry of Legal Affairs	341,470	0	341,470	232,931	232,342	268,549
53	Guyana Defence Force	476,700	0	476,700	465,908	465,874	540,978
55	Supreme Court	133,434	0	133,434	109,808	105,571	56,688
56	Public Prosecutions	2,188	0	2,188	2,186	2,186	5,499
58	Public Service Appellate Tribunal	1,680	0	1,680	1,441	1,441	0
C/F		58,560,550	0	58,560,550	44,828,348	44,716,888	45,141,690

Agency No.	Description	Revised Allotment 2010	Outstanding Contingency Fund Advances 2010	Total Funds Available 2010	Drawing Rights (Allotment 2) 2010	Actual Expenditure 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F		58,560,550	0	58,560,550	44,828,348	44,716,888	45,141,690
71	Region 1: Barima/Waini	163,965	0	163,965	163,817	163,817	153,929
72	Region 2: Pomeroon/Supenaam	285,800	0	285,800	285,731	285,718	268,168
73	Region 3: Essequibo Islands / West Demerara	243,700	0	243,700	243,629	243,629	215,233
74	Region 4: Demerara/Mahaica	160,400	0	160,400	156,525	156,424	148,605
75	Region 5: Mahaica/Berbice	220,800	0	220,800	220,719	220,714	207,122
76	Region 6: East Berbice/Corentyn	298,979	0	298,979	298,893	298,893	276,755
77	Region 7: Cuyuni/Mazaruni	110,833	0	110,833	110,794	110,794	104,037
78	Region 8: Potaro/Siparuni	115,300	0	115,300	115,288	115,288	113,849
79	Region 9: Upper Takatu/Upper Essequibo	217,850	0	217,850	217,518	217,518	200,210
80	Region 10: Upper Demerara / Upper Berbice	171,159	0	171,159	169,190	169,190	160,665
	TOTAL PAYMENTS	60,549,336	0	60,549,336	46,810,452	46,698,873	46,990,263
	SURPLUS (DEFICIT)					(24,465,085)	(26,079,051)

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
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 2010**

Agency No. Description	Approved Allotment (Allotment 1) 2010	Revised Allotment 2010	Total Funds Available 2010	Actual Expenditure 2010	Under Total Funds Available 2010	Actual Expenditure 2009
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01 Office of the President						
1 Head Office Administration	1,638,191	1,638,191	1,638,191	1,628,767	(9,424)	1,508,285
2 Presidential Advisory	391,885	391,885	391,885	391,092	(793)	335,295
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	133,212	133,212	133,212	128,396	(4,816)	127,177
03 Ministry of Finance						
1 Ministry Administration	11,626,895	11,646,895	11,646,895	11,631,903	(14,992)	10,654,446
2 Accountant General's Department	2,890,156	2,890,156	2,890,156	2,861,426	(28,730)	2,700,784
04 Ministry of Foreign Affairs	752,299	845,405	845,405	837,550	(7,855)	798,912
1 Ministry Administration	1,640,236	1,640,236	1,640,236	1,595,548	(44,688)	1,495,794
2 Foreign Relations	98,483	98,483	98,483	86,002	(12,481)	95,370
3 Foreign Trade and International						
07 Parliament Office	636,216	636,216	636,216	610,608	(25,608)	520,988
09 Public Police Service Commission	42,206	42,206	42,206	42,206	0	37,083
10 Teaching Service Commission	58,575	58,575	58,575	57,088	(1,487)	50,807
11 Elections Commission						
1 Elections Commission	1,040,845	1,120,845	1,120,845	837,924	(282,921)	967,578
2 Elections Administration	897,872	817,872	817,872	177,306	(640,566)	321,552
13 Min. of Local Government & Regional Dev.						
1 Main Office	52,807	52,807	52,807	49,288	(3,519)	47,129
2 Ministry Administration	33,606	33,606	33,606	32,802	(804)	31,833
3 Regional Development	151,223	151,223	151,223	130,574	(20,649)	136,951
14 Public Service Ministry						
1 Public Service Management	353,422	353,422	353,422	346,868	(6,554)	326,406
16 Ministry of Amerindian Affairs	279,064	301,341	301,341	294,617	(6,724)	239,900
21 Ministry of Agriculture						
1 Ministry Administration	1,178,986	1,479,986	1,479,986	1,478,160	(1,826)	1,314,222
2 Crops and Livestock Support Service	1,085,173	1,114,541	1,114,541	1,114,453	(88)	1,387,107
3 Fisheries Division	86,858	86,858	86,858	85,338	(1,520)	78,671
4 Hydrometeorological Services	247,760	247,760	247,760	241,151	(6,609)	168,974
23 Ministry of Tourism, Commerce and Ind.						
1 Main Office	412,048	407,048	407,048	396,809	(10,239)	371,041
2 Ministry Administration	63,317	68,317	68,317	65,927	(2,390)	52,055
3 Trade, Tourism, Industrial Development & Consumer Affairs	64,734	64,734	64,734	53,206	(11,528)	41,468
31 Ministry of Public Works & Communications						
1 Ministry Administration	218,074	212,074	212,074	208,236	(3,838)	401,902
2 Public Works	655,898	661,898	661,898	627,090	(34,808)	565,194
3 Communications and Transport	54,700	54,700	54,700	54,210	(490)	50,514
C/F	26,784,745	27,250,496	27,250,496	26,064,545	(1,185,951)	24,827,438

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Revised Allotment 2010	Total Funds Available 2010	Actual Expenditure 2010	Under Total Funds Available 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	26,784,745	27,250,496	27,250,496	26,064,545	(1,185,951)	24,827,438
41	Ministry of Education						
	1 Main Office	393,290	391,790	391,790	391,284	(506)	380,910
	2 National Education Policy	137,007	139,507	139,507	139,057	(450)	117,053
	3 Ministry Administration	1,253,864	1,245,787	1,245,787	1,244,713	(1,074)	1,224,771
	4 Training and Development	854,975	856,282	856,282	850,973	(5,309)	797,041
	5 Education Delivery	4,076,204	4,081,974	4,081,974	4,066,641	(15,333)	3,978,915
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	155,638	155,638	155,638	152,805	(2,833)	145,014
	2 Culture	422,514	422,514	422,514	419,330	(3,184)	362,715
	3 Youth	371,716	371,716	371,716	371,402	(314)	327,919
	4 Sports	167,743	167,743	167,743	167,679	(64)	147,210
45	Ministry of Housing and Water	464,720	464,720	464,720	456,959	(7,761)	431,848
46	Georgetown Public Hospital Corporation	3,460,648	3,533,546	3,533,546	3,532,369	(1,177)	3,169,290
47	Ministry of Health						
	1 Administration	575,491	576,837	576,837	573,329	(3,508)	596,543
	2 Disease Control	458,425	452,149	452,149	440,786	(11,363)	417,138
	3 Primary Health Care Services	402,196	395,242	395,242	392,519	(2,723)	352,368
	4 Regional & Clinical Services	2,226,658	2,219,992	2,219,992	2,204,569	(15,423)	2,143,711
	5 Health Science Education	342,895	351,928	351,928	349,538	(2,390)	291,978
	6 Standards & Technical Services	216,940	226,208	226,208	222,574	(3,634)	201,667
	7 Rehabilitation Services	190,455	190,704	190,704	186,289	(4,415)	154,310
48	Min. of Labour, Human Services & Social Sec.						
	1 Ministry Administration	153,568	153,568	153,568	152,054	(1,514)	130,946
	2 Social Services	4,840,589	4,840,589	4,840,589	4,528,224	(312,365)	4,257,986
	3 Labour Administration	267,849	298,699	298,699	293,291	(5,408)	205,287
51	Ministry of Home Affairs						
	1 Secretariat Service	213,622	213,347	213,347	200,625	(12,722)	169,173
	2 Guyana Police Force	4,777,853	4,831,850	4,831,850	4,828,289	(3,561)	4,507,432
	3 Guyana Prison Service	877,773	879,573	879,573	875,396	(4,177)	813,079
	4 Police Complaints Authority	8,167	8,167	8,167	6,699	(1,468)	6,664
	5 Guyana Fire Service	503,529	508,670	508,670	498,453	(10,217)	442,669
	6 General Register Office	93,927	93,927	93,927	88,131	(5,796)	87,941
52	Ministry of Legal Affairs						
	1 Main Office	12,707	12,707	12,707	11,115	(1,592)	9,964
	2 Ministry Administration	38,668	39,271	39,271	37,155	(2,116)	33,881
	3 Attorney General's Chambers	78,432	77,425	77,425	69,534	(7,891)	65,792
	4 Office of the State Solicitor	14,344	14,917	14,917	12,411	(2,506)	8,594
	5 Deeds Registry	63,004	62,835	62,835	60,866	(1,969)	48,952
53	Guyana Defence Force	5,797,948	5,867,948	5,867,948	5,862,099	(5,849)	5,792,787
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	353,627	353,627	353,627	343,076	(10,551)	309,377
	2 Magistrates' Department	329,186	329,186	329,186	311,794	(17,392)	283,056
56	Public Prosecutions	65,428	65,428	65,428	64,652	(776)	56,541
57	Office of the Ombudsman	3,956	3,956	3,956	2,525	(1,431)	3,521
58	Public Service Appellate Tribunal	6,789	6,789	6,789	5,475	(1,314)	6,363
71	Region 1 - Barima/Waini						
	1 Regional Administration	81,561	81,561	81,561	81,055	(506)	71,675
	2 Public Works	167,359	167,359	167,359	166,774	(585)	150,673
	3 Education	549,032	549,032	549,032	548,425	(607)	513,249
	4 Health Services	237,297	237,297	237,297	237,170	(127)	178,966
	C/F	62,492,339	63,192,501	63,192,501	61,512,649	(1,679,852)	58,222,407

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Revised Allotment 2010	Total Funds Available 2010	Actual Expenditure 2010	Under Total Funds Available 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	62,492,339	63,192,501	63,192,501	61,512,649	(1,679,852)	58,222,407
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	101,318	98,836	98,836	98,795	(41)	95,302
	2 Agriculture	182,624	178,999	178,999	178,993	(6)	166,607
	3 Public Works	91,375	92,526	92,526	92,519	(7)	84,639
	4 Education	893,945	897,496	897,496	897,313	(183)	844,446
	5 Health Services	344,593	345,998	345,998	345,956	(42)	318,666
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	121,308	121,308	121,308	118,078	(3,230)	109,196
	2 Agriculture	215,603	215,603	215,603	208,886	(6,717)	196,697
	3 Public Works	83,057	83,057	83,057	80,130	(2,927)	76,119
	4 Education	1,218,529	1,218,529	1,218,529	1,214,450	(4,079)	1,185,685
	5 Health Services	469,200	469,200	469,200	465,467	(3,733)	401,844
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	107,011	107,011	107,011	104,452	(2,559)	94,972
	2 Agriculture	179,489	179,489	179,489	169,082	(10,407)	142,309
	3 Public Works	131,861	131,861	131,861	127,916	(3,945)	148,986
	4 Education	1,677,874	1,670,514	1,670,514	1,650,631	(19,883)	1,653,960
	5 Health Services	231,258	238,618	238,618	226,487	(12,131)	206,026
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	60,439	61,396	61,396	58,453	(2,943)	46,477
	2 Agriculture	109,545	109,545	109,545	108,670	(875)	85,782
	3 Public Works	113,340	113,823	113,823	113,432	(391)	113,601
	4 Education	748,250	748,250	748,250	745,116	(3,134)	731,426
	5 Health Services	217,476	216,044	216,044	208,302	(7,742)	189,178
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	74,916	74,916	74,916	74,359	(557)	70,795
	2 Agriculture	353,690	360,209	360,209	359,090	(1,119)	305,739
	3 Public Works	140,953	140,953	140,953	140,937	(16)	129,528
	4 Education	1,576,732	1,566,759	1,566,759	1,564,975	(1,784)	1,570,037
	5 Health Services	778,659	788,632	788,632	780,481	(8,151)	724,405
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	86,989	84,989	84,989	81,692	(3,297)	83,785
	2 Public Works	140,250	140,250	140,250	139,519	(731)	134,394
	3 Education	561,991	577,491	577,491	577,417	(74)	512,763
	4 Health Services	248,745	242,245	242,245	242,214	(31)	222,194
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	46,008	44,979	44,979	44,176	(803)	40,653
	2 Public Works	84,384	84,758	84,758	84,372	(386)	80,623
	3 Education	283,786	285,386	285,386	284,359	(1,027)	247,115
	4 Health Services	116,382	115,437	115,437	112,807	(2,630)	94,709
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	79,717	79,717	79,717	77,423	(2,294)	70,979
	2 Agriculture	15,632	15,632	15,632	12,669	(2,963)	11,460
	3 Public Works	88,033	88,033	88,033	82,460	(5,573)	75,672
	4 Education	438,045	438,045	438,045	431,264	(6,781)	373,055
	5 Health Services	192,134	192,134	192,134	183,840	(8,294)	143,884
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	122,837	122,837	122,837	118,049	(4,788)	105,072
	2 Public Works	132,011	132,011	132,011	131,004	(1,007)	122,856
	3 Education	1,030,694	1,030,694	1,030,694	1,030,606	(88)	920,744
	4 Health Services	210,979	210,979	210,979	210,961	(18)	183,766
	SUB TOTAL	76,594,001	77,307,690	77,307,690	75,490,451	(1,817,239)	71,338,553

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Revised Allotment 2010	Total Funds Available 2010	Actual Expenditure 2010	Under Total Funds Available 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	76,594,001	77,307,690	77,307,690	75,490,451	(1,817,239)	71,338,553
<u>STATUTORY</u>							
01	Office of the President	18,009	18,754	18,754	18,754	0	18,009
03	Ministry of Finance	1,975,460	2,348,372	2,348,372	2,348,367	(5)	1,863,346
07	Parliament Office	309,300	317,616	317,616	317,590	(26)	307,875
09	Public and Police Service Commission	14,013	14,013	14,013	11,100	(2,913)	15,058
10	Teaching Service Commission	8,085	8,085	8,085	6,824	(1,261)	7,808
11	Elections Commission	40,808	42,544	42,544	42,335	(209)	40,808
51	Ministry of Home Affairs	21,035	21,035	21,035	19,480	(1,555)	21,033
55	Supreme Court of Judicature	232,867	241,281	241,281	237,506	(3,775)	223,601
56	Public Prosecutions	16,790	16,790	16,790	14,341	(2,449)	16,080
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	14,551,227	14,551,228	14,551,228	14,142,475	(408,753)	7,461,787
	SUB TOTAL	17,207,026	17,599,150	17,599,150	17,158,772	(440,378)	9,975,405
	TOTAL PAYMENTS	93,801,027	94,906,840	94,906,840	92,649,223	(2,257,617)	81,313,958

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
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 2010**

Agency No.	Description	Approved Allotment (Allotment 1) 2010	Revised Allotment 2010	Total Funds Available 2010	Actual Expenditure 2010	Under Total Funds Available 2010	Actual Expenditure 2009
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	2,226,696	2,530,093	2,530,093	1,489,773	(1,040,320)	714,965
02	Office of the Prime Minister	3,190,624	3,190,624	3,190,624	2,861,727	(328,897)	2,604,150
03	Ministry of Finance	10,759,703	11,105,166	11,105,166	4,887,661	(6,217,505)	7,383,690
04	Ministry of Foreign Affairs	32,002	32,002	32,002	29,915	(2,087)	33,321
07	Parliament Office	62,000	62,000	62,000	61,851	(149)	40,204
08	Audit Office of Guyana	0	0	0	0	0	0
09	Public & Police Service Commission	1,221	1,221	1,221	1,221	0	1,998
10	Teaching Service Commission	5,000	5,000	5,000	4,995	(5)	2,997
11	Elections Commission	20,000	20,000	20,000	14,142	(5,858)	21,197
13	Min.of Local Government & Regional Dev.	1,574,620	1,612,620	1,612,620	1,041,129	(571,491)	1,286,458
14	Public Service Ministry	9,500	9,500	9,500	9,385	(115)	7,327
15	Min.of Foreign Trade & International Coop.	0	0	0	0	0	1,499
16	Ministry of Amerindian Affairs	217,981	423,952	423,952	416,420	(7,532)	255,893
21	Ministry of Agriculture	5,580,700	5,834,948	5,834,948	4,150,069	(1,684,879)	2,975,976
23	Ministry of Tourism, Commerce and Industry	541,700	545,154	545,154	314,388	(230,766)	280,194
31	Ministry of Public Works and Communications	9,903,829	12,031,222	12,031,222	10,053,772	(1,977,450)	10,187,319
41	Ministry of Education	1,957,842	2,419,241	2,419,241	2,107,201	(312,040)	2,543,687
44	Ministry of Culture, Youth and Sports	484,680	744,211	744,211	734,493	(9,718)	205,618
45	Ministry of Housing & Water	5,367,300	12,757,551	12,757,551	12,338,113	(419,438)	11,192,335
46	Georgetown Public Hospital Corporation	111,000	116,000	116,000	115,944	(56)	58,696
47	Ministry of Health	1,663,509	1,756,232	1,756,232	1,579,402	(176,830)	2,447,268
48	Min.of Labour, Human Services & Social Sec.	386,200	406,200	406,200	218,497	(187,703)	467,312
51	Ministry of Home Affairs	1,999,141	2,002,141	2,002,141	1,479,376	(522,765)	1,557,872
52	Ministry of Legal Affairs	341,470	341,470	341,470	232,342	(109,128)	268,549
53	Guyana Defence Force	436,700	476,700	476,700	465,874	(10,826)	540,978
55	Supreme Court	120,500	133,434	133,434	105,571	(27,863)	56,688
56	Public Prosecutions	2,188	2,188	2,188	2,186	(2)	5,499
58	Public Service Appellate Tribunal	1,680	1,680	1,680	1,441	(239)	0
71	Region 1: Barima/Waini	163,965	163,965	163,965	163,817	(148)	153,929
72	Region 2: Pomeroun/Supenaam	285,800	285,800	285,800	285,718	(82)	268,168
73	Region 3: Essequibo Islands / West Demerara	231,700	243,700	243,700	243,629	(71)	215,233
74	Region 4: Demerara/Mahaica	160,400	160,400	160,400	156,424	(3,976)	148,605
75	Region 5: Mahaica/Berbice	220,800	220,800	220,800	220,714	(86)	207,122
76	Region 6: East Berbice/Corentyne	298,979	298,979	298,979	298,893	(86)	276,755
77	Region 7: Cuyuni/Mazaruni	110,833	110,833	110,833	110,794	(39)	104,037
78	Region 8: Potaro/Siparuni	115,300	115,300	115,300	115,288	(12)	113,849
79	Region 9: Upper Takatu/Upper Essequibo	217,850	217,850	217,850	217,518	(332)	200,210
80	Region 10: Upper Demerara / Upper Berbice	171,159	171,159	171,159	169,190	(1,969)	160,665
TOTAL PAYMENTS		48,974,572	60,549,336	60,549,336	46,698,873	(13,850,463)	46,990,263

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
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 2010**

Agency No.	Description	Wages and Salaries 2010	Employment Overhead Expenses 2010	Total Expenditure 2010	Total Expenditure 2009
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	15,654	3,100	18,754	18,009
07	Parliament Office	229,511	88,079	317,590	307,875
09	Public and Police Service Commission	8,676	2,424	11,100	15,058
10	Teaching Service Commission	6,341	483	6,824	7,808
11	Elections Commission	28,881	13,454	42,335	40,808
51	Ministry of Home Affairs	14,989	4,490	19,479	21,033
55	Supreme Court of Judicature	176,216	61,299	237,515	223,601
56	Public Prosecutions	12,789	1,553	14,342	16,080
	Sub-total	493,057	174,882	667,939	650,272
03	Ministry of Finance				
	Pension and Gratuities	2,311,307	0	2,311,307	1,828,746
	Payments to Dependent's Pension Fund	37,060	0	37,060	34,600
	Sub-total	2,348,367	0	2,348,367	1,863,346
90	Public Debt				
	Internal Principal	4,978,951	0	4,978,951	1,010,092
	Internal Interest	3,959,705	0	3,959,705	3,306,401
	External Principal	3,122,116	0	3,122,116	1,543,326
	External Interest	2,081,703	0	2,081,703	1,601,969
	Sub-total	14,142,475	0	14,142,475	7,461,788
	GRAND TOTAL			17,158,781	9,975,406

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

<u>R E C E I P T S (Replenishment)</u>	Amount <u>2010</u>
	\$'000
Replenishment by Financial Paper No. 5/2009	1,449,776
Replenishment by Financial Paper No. 1/2010	155,279
Replenishment by Financial Paper No. 3/2010	1,918,999

TOTAL RECEIPTS	3,524,054
	=====

P A Y M E N T S (Drawing Rights)

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
1	14.05.10	Supreme Court	6,751
2	24.06.10	Gerogetown Public Hospital Corporation	5,000
3	10.05.10	Ministry of Housing and Water	1,500
4	24.05.10	Office of the President	17,303
5	18.06.10	Ministry of Health	15,000
6	30.06.10	Ministry of Amerindians Affairs	7,971
7	07.07.10	Ministry of Public Works & Communications	4,708
8	07.06.10	Ministry of Agriculture	36,000
9	07.06.10	Ministry of Agriculture	18,000
10	18.06.10	Ministry of Health	6,500
11	09.07.10	Ministry of Agriculture	11,248
12	09.07.10	Ministry of Agriculture	13,298
13	06.10.10	Region 3	12,000
14	15.10.10	Ministry of Agriculture	17,070
15	15.09.10	Ministry of Amerindians Affairs	18,054
16	11.10.10	Ministry of Foreign Affairs	82,036
17	18.11.10	Ministry of Public Works & Communications	90,000
18	16.11.10	Ministry of Labour, Human Services & Social Security	30,850
19	18.11.10	Ministry of Public Works & Communications	67,537
20	22.11.10	Guyana Defence Force	40,000
21	26.11.10	Ministry of Finance	76,000
22	11.09.10	Region 7	7,000
23	30.11.10	Region 6	6,519
24	30.11.10	Ministry of Education	147,439
25	30.11.10	Ministry of Education	44,000
26	21.10.10	Supreme Court	6,183
27	30.11.10	Ministry of Public Works & Communications	8,600
28	12.01.10	Ministry of Local Government & Regional Development	38,000
29	23.11.10	Ministry of Home Affairs	29,997
30	30.09.10	Ministry of Agriculture	3,000
31	12.08.10	Ministry of Amerindians Affairs	1,723
32	12.07.10	Office of the President	26,357
33	12.03.10	Ministry of Culture, Youth and Sports	75,531
34	30.11.10	Ministry of Foreign Affairs	11,070
35	08.05.10	Ministry of Home Affairs	24,000
36	08.05.10	Ministry of Home Affairs	5,141
37	12.08.10	Ministry of Amerindians Affairs	2,500
38	13.12.10	Office of the President	224,640

C/F			1,238,526

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
B/F			1,238,526
39	12.10.10	Ministry of Housing and Water	23,900
40	12.10.10	Ministry of Housing and Water	35,600
41	12.10.10	Ministry of Housing and Water	2,000
42	13.12.10	Georgetown Public Hospital Corporation	72,898
43	14.12.10	Guyana Defence Force	70,000
44	14.12.10	Ministry of Agriculture	300,000
45	15.12.10	Ministry of Education	129,900
46	15.12.10	Ministry of Amerindians Affairs	198,000
47	25.10.10	Ministry of Tourism, Industry & Commerce	3,454
TOTAL PAYMENTS			<u>2,074,278</u>
SUMMARY			<u>2010</u>
			<u>\$'000</u>
Uncleared Advances for 2009			1,449,776
Add: Payments (Drawing Rights) authorised in 2010			2,074,278
Less: Replenishments in 2009			(3,524,054)
Balance outstanding at 31 December 2010			<u>0</u>

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2010**

	2010	2010	2009	2009
<u>CURRENT ASSETS</u>	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
New Consolidated Fund Account (407)	(17,012,827)		(21,534,845)	
Old Consolidated Fund Account (400)	<u>(46,776,483)</u>	(63,789,310)	<u>(46,823,322)</u>	(68,358,167)
LIS 11 Bank Account		278,856		67,078
		6,218		0
		12,240		0
		8,160		0
2000 Series	2	16,116,309		44,903,385
Deposit Fund		0		55,444
General Account		22,735		22,735
Non-Sub Accounting Ministries/Departments		316,096		56,755
Other Ministries/Departments		12,994,830		12,957,704
Monetary Sterilisation Account	3	87,920,682		69,955,713
Redemption of T-Bills Account		435		(18,832,825)
 Total Current Assets		<u>53,887,251</u>		<u>40,827,822</u>
 <u>CURRENT LIABILITIES</u>				
 Treasury Bills				
90 Days & K Series		1,606,521		1,617,789
180 & 360 Days	3	<u>88,589,744</u>	90,196,265	<u>70,700,588</u>
 <u>Other Liabilities</u>				
Dependents' Pension Fund		501,269		427,091
Sugar Industry Welfare Committee		50,691		50,691
Sugar Industry Welfare Labour Fund		1,317,186		1,216,847
Sugar Industry Rehabilitation Fund		72,043		68,873
Sugar Industry Price Stabilization Fund		87,326		86,665
Miscellaneous		<u>2,198,505</u>	4,227,020	<u>2,145,149</u>
 Total Current Liabilities		<u>94,423,285</u>		<u>76,313,693</u>
 NET CURRENT LIABILITIES		<u>40,536,034</u>		<u>35,485,871</u>

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
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 debited 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 2010 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 30th April 2011 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	31.12.2010	31.12.2009	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	254,521,983	254,525,183	(3,200)
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	0	560,945,969	(560,945,969)
201230	Japanese Agricultural Grant	5,484,130	5,484,130	0
201240	Special deposit- Accountant General	0	600	(600)
201280	Guyana/USA Economy Support Grant	199,913	199,913	0
201300	030 Stale Dated Cheques	7,257,850	7,257,850	0
201360	Poverty Reduction Support	0	2,616,862,248	(2,616,862,248)
201340	CARICOM Headquarters Building Project	15,340,845	15,340,845	0
201130	Ministry of Finance-Financial Sector Reform Prog.	172,952,751	172,952,751	0
TOTAL INACTIVE TO BE TRANSFERRED TO 407		2,156,062,828	5,333,874,845	(3,177,812,017)
Old Accounts				
200880	Accountant General	2,194,473,955	2,204,153,518	9,679,563
200970	HIA	3,098,089	3,100,696	(2,607)
200980	IDB - Technical Coop Small Projects Swiss Fund Counterpart Fund-Structural Adj. Support	1,493,481	499,540	993,941
201270	Program Int. Account	29,923,525	28,468,792	1,454,733

Bank Acc't #	Description	31.12.2010	31.12.2009	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	2,801,352,830	21,893,224,572	(19,091,871,742)
New Accounts for 2005				
201400	GOG/IBRD Global Fund-National Initiative to Accelerate Access	209,045,573	187,613,032	21,432,541
201410	GOG/IBRD Global Fund-National Initiative	61,081,180	146,873	60,934,307
201420	GOG/IBRD Global Fund for Tuberculosis	18,196	24,494,542	(24,476,346)
New Accounts for 2006				
201430	OPEC Fund International Development	708,898,619	872,592,812	(163,694,193)
201440	Multilateral Debt Relief	3,592,729,777	5,706,259,188	(2,113,529,411)
201450	Japanese Non-Project Grant Aid	433,146,814	676,568,576	(243,421,762)
201460	Environmental Protection Agency	(530)	7,884,809	(7,885,339)
New Accounts for 2007				
201480	Official Competitiveness 1750	0	1,604,315,000	(1,604,315,000)
New Accounts for 2008				
201470	Guyana /Venezuela Homeless Shelter	245,511,398	203,250,000	42,261,398
201490	Official Power Sector 1938	1,013,125,000	407,500,000	605,625,000
201500	Japanese Non Project Grant Air Year 21	646,336,801	538,192,324	108,144,477
201510	Official READ M of A Lo# 742 Gr# 8015	71,637,756	74,186,555	(2,548,799)
201520	Official Global Fund/MOH Mal/Reg 9	217,544	82,428,127	(82,210,583)
201530	Official Financial Sector Reform	0	2,037,500,000	(2,037,500,000)
New Accounts for 2009				
201560	Official NAO Task Force	6,060,419	1,463,714	4,596,705
201570	Official Mola JAP Policy Comp	0	1,414,431,250	(1,414,431,250)
New Accounts for 2010				
201580	Official Global Fund Hss	136,341,010	0	136,341,010
201590	Official Global Fund/MOH TB	204,518,107	0	204,518,107
TOTAL ACTIVE ACCOUNTS		13,960,245,795	39,569,510,171	(25,609,264,376)
GRAND TOTAL (ACTIVE & INACTIVE)		16,116,308,623	44,903,385,016	(28,787,076,393)

For the 2000 Series Bank Accounts the following accounts with a total value of \$30.535 billion were transferred to the Consolidated Fund on 1 July 2010. In addition, account nos. 201210 and 201360 were closed on the same day.

201210 – EPDS – Buy Back Programme
201360 – Poverty Reduction Programme
201390 – Budgetary Support
201480 – Official Competitiveness 1750
201490 – Official Power Sector 1938
201530 – Official Financial Sector Reform
201570 – Official MOLA JAP Policy Reform

Note 3: Other Ministries/Departments/Regions

Included in the balance of \$12.958 billion are forty-one government accounts with overdraft balances totaling (\$676.850M) and thirty-three with balances totaling \$91.448M which were transferred to the Consolidated Fund on 1 July 2010 and the accounts closed.

Note 4: Monetary Sterilization Account

The Monetary Sterilization account deficit of \$669 million is the difference between the outstanding liability (\$88,589,744) and cash held for purpose of retiring the liability (\$87,920,682). The difference of \$669 million relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$139 million for 2010, \$141.478 million for the year 2006 and the remainder of \$388.2 million represents a cumulative balance from years 2003 and prior.

Note 5: Treasury Bills Redemption

Included in the Redemption of Treasury Bills account of (\$18.833 billion) is an amount of (\$18.386 billion) which was transferred to the Consolidated Fund on 1 July 2010.

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2010**

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
UNFUNDED	191,394,296	52,791,128	244,185,424
FUNDED	0	524,612	524,612
SUB TOTAL	191,394,296	53,315,740	244,710,036
SHORT-TERM Treasury Bills (90 days & K Series)	0	1,616,250	1,616,250
MEDIUM-TERM Treasury Bills (182 & 365 days)	0	92,106,500	92,106,500
GRAND TOTAL	191,394,296 =====	147,038,490 =====	338,432,786 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.10 4	AMOUNT DIS- BURSED IN 2010 5	DEBT SERVICE COST DUE & PAYABLE IN 2010		DEBT SERVICE COST PAID IN 2010				AMOUNT UNPAID AS AT 31.12.10 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.10 11	TERMS AND CONDITIONS OF LOAN		
					PRIN- CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8	
							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b					
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000				
Secondary Schools Reform Credit No. 2879 - GUA	SDR	2,081	1,936	0	42	21	42	21	0	0	63	1,894	590,968	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	1,840	0	42	20	42	20	0	0	62	1,798	561,014	Repayments commence on 1/6/2004 in 60 semi-annual install. and ends 1/12/2033. Int. rate each install. and including int. payable on 1/12/2013 shall be 1% of principal and 2% on bal. outstanding.	
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	2,419	0	0	28	0	28	0	0	28	2,419	754,779	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	29,050	0	1,400	571	1,400	571	0	0	1,971	27,650	5,679,526	The loan shall be repaid in 20 installments on March 31, June 30, September 30 & December 31 beginning on 2000-09-03. Fixed interest to be charged on a monthly basis at 2000% starting from 1990-09-06	
Sea Defence West Coast Berbice Loan No. 08/SFR-GU	USD XEU	7,400 3,036	6,021 0	0 0	241 0	119 0	241 0	119 0	0 0	0 0	360 0	5,780 0	1,187,257 0	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	9,900	0	357	195	357	195	0	0	552	9,543	1,960,207	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	7,995	0	293	157	293	157	0	0	450	7,702	1,582,051	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	0	0	102	0	102	0	0	102	5,100	1,047,580	80 equal quarterly payments commencing 31st January 2011, ending 31 st October 2030	
CDB Debt Service to EEC Wisco 6-SFR / R	XEU	600	280	0	20	3	20	3	0	0	23	260	71,511	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	592	203	0	74	4	74	4	0	0	78	129	26,498	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	39	0	12	1	12	1	0	0	13	27	5,546	This loan shall be repaid 36 equal installments	
Drainage and Irrigation Project 9 SFR - GU	USD	5,050	5,026	0	0	75	0	75	0	0	75	5,026	1,032,380	Repayment shall commence September 2012 and ending 30 th June 2042	
C/F														14,499,314	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.10 4	AMOUNT DIS- BURSED IN 2010 5	DEBT SERVICE COST DUE & PAYABLE IN 2010		DEBT SERVICE COST PAID IN 2010				AMOUNT UNPAID AS AT 31.12.10 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.10 11	TERMS AND CONDITIONS OF LOAN	
					CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 7	INT 8	PRIN- CIPAL 8	INT 9				
a	b	a	b	a	b	a	b							
B/F		000	000	000	000	000	000	000	000	000	000	000		
Third Road Project (Hard Portion) 2 / OR (Equity R)	USD	9,102	7,470	0	460	385	460	385	0	0	845	7,010	14,499,314 1,439,909	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	0	0	200	0	200	0	0	200	10,000	2,054,078	This loan shall be repaid in 68 equal installments commencing on the first due date after the expiry of 5 years following the date of the first disbursement.
Skeldon Sugar Modernisation Project 3/SFR-GUY	USD XEU	13,978	9,728 0	1,542 0	0 0	203	0 0	201 0	0 0	2	203 0	11,270 0	2,314,946 0	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.
Skeldon Sugar Modernisation Project 3/OCR-GUY	USD XEU	14,320	10,526 0	1,313 0	662 0	514	662 0	32 0	0 0	482	1,176 0	11,177 0	2,295,843 0	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	4,345	0	220	85	220	85	0	0	305	4,125	847,307	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	4,345	0	220	207	220	207	0	0	427	4,125	847,307	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	412	0	87	8	87	8	0	0	95	325	66,758	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	3,249	0	0	65	0	65	0	0	65	3,249	667,370	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	3,684	0	217	176	217	176	0	0	393	3,467	712,149	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	3,580	0	0	174	0	174	0	0	174	3,580	735,360	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	9,441	12	0	190	0	190	0	0	190	9,453	1,941,720	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	471	0	29	9	29	9	0	0	38	442	90,790	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													28,512,851	

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					CIPAL 6 a	INTEREST b	PRIN- CIPAL 7 a	INT b	PRIN- CIPAL 8 a	INT b				
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000			
Enhancement of Tech., Voc., Edu. Training Prog (TVET) 18 SFR-GUY	USD	7,500	0	1,105	0	0	0	0	0	0	1,105	226,976	Repayment shall be in 80 equal or approx. equal & consecutive quarterly installments on each due date commencing on the first due date after the expiry of 5 years following the date of disbursement of the loan.	
INTER-AMERICAN DEVELOPMENT BANK (IDB)														
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	377	0	42	7	42	7	0	0	49	335	68,812	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	560	0	53	11	53	11	0	0	64	507	104,142	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	11,774 47,177	0 0	413 1,655	233 935	413 1,655	233 935	0 0	0 0	646 2,590	11,361 45,522	2,333,638 114,886	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	5,604 742 2,070 375	0 0 0 0	190 25 70 13	111 15 41 7	190 25 70 13	111 15 41 7	0 0 0 0	0 0 0 0	301 40 111 20	5,414 717 2,000 362	1,112,078 147,027 71,700 99,565	Loan to be repaid in 60 equal semi-annual installments.
Transportation - Loan No. 1042- 1 /SF-GY	USD XEU	20,200	0 9,949	0 0	0 166	0 149	0 166	0 149	0 0	0 0	0 315	0 9,783	0 2,690,727	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	0	31	28	31	28	0		59	1,824	374,664	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	0 0 0	110 1 43	99 1 38	110 1 43	99 1 38	0 0 0		209 2 81	6,516 87 2,519	1,338,437 23,929 692,828	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14
C/F													37,912,259	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000				
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD XEU	27,000	11,323 124	1,623 1	216 2	192 2	216 2	192 2	0 0	0 0	408 4	12,730 123	2,614,841 33,830	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		15	6	15	6	0	0	21	368	75,590	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	0	0	136	0	136	0	0	136	13,561	2,785,535	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	0 0 0	0 0 0	65 16 42	0 0 0	65 16 42	0 0 0	0 0 0	65 16 42	6,524 1,593 4,194	1,340,081 438,140 860,016	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 this loan had cancellation in o8	
Unservd Areas Electrification Prog Loan No.1103	USD XEU	34,400	11,137 2,012	5,561 10	0 0	139 20	0 0	122 11	0 0	17 9	139 20	16,698 2,022	3,429,900 556,133	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid o on March3 , 2013 & last installment September 3, 2042.	
Basic Education Access Management Support Loan No. 1107	USD CAD JPK	33,500	19,819 5,220 95,434	0 0 0	0 0 0	199 52 954	0 0 0	198 52 954	0 0 0	1 0 0	199 52 954	19,819 5,220 95,434	4,070,977 1,070,406 240,852	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	4,362	0	0	44	0	44	0	0	44	4,362	895,989	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	2,766	0	0	28	0	28	0	0	28	2,766	568,158	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	18,820	3,908	0	213	0	213	0	0	213	22,728	4,668,509	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	0	0	51	0	51	0	0	51	5,114	1,050,456	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	9,115 2,711 109 389	0 0 0 0	0 0 0 0	92 27 1 4	0 0 0 0	92 27 1 4	0 0 0 0	0 0 0 0	92 27 1 4	9,115 2,711 109 389	1,872,292 555,914 22,351 124,114	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.	
C/F														65,186,343	

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							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b				
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
												65,186,343		
New Amsterdam Road Project Loan No.1554/SF-GY	USD XEU	37,300	34,310 843	1,863 0	0 0	356 8	0 0	356 8	0 0	0 0	356 8	36,173 843	7,430,217 231,860	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	5,295	4,420	0	116	0	116	0	0	116	9,715	1,995,537	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	3,017	0	0	30	0	30	0	0	30	3,017	619,715	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	5,169	2,292	0	116	0	116	0	0	116	7,461	1,532,548	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	0	0	0	6	0	6	0	0	6	0	0	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	7,075	0	0	110	0	110	0	0	110	7,075	1,453,260	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
Prog. For Modernisation of Justice Admin. Loan No. 1746/SF- GY	USD	10,232	1,868	1,229	0	57	0	57	0	0	57	3,097	636,148	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	7,983	44	0	124	0	124	0	0	124	8,027	1,648,808	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	2,273	1,343	0	55	0	55	0	0	55	3,616	742,755	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	4,335	3,785	0	121	0	121	0	0	121	8,120	1,667,911	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 Infrastrusture Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	3,819	6,495	0	141	0	141	0	0	141	10,314	2,118,576	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
C/F													85,263,678	

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							PRIN- CIPAL 7 a	INT b	PRIN- CIPAL 8 a	INT b				
B/F		000	000	000	000	000	000	000	000	000	000	000		
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	20,900	672	1,681	0	53	53	0	0	53	2,353	483,325	This loan shall be repaid by consqutive and equal installment the 1st inatallment 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	2,500	0	70	0	70	0	70	3,500	718,927	This loan shall be repaid by consqutive and equal installment the 1st inatallment 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	2,500	0	0	0	0	0	0	0	2,500	513,520	This loan shall be repaid by consqutive and equal installment the 1st inatallment 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 (Adjustable)	USD	2,500	2,500	0	0	145	145	0	0	145	2,500	513,520	This loan shall be repaid by consqutive and equal installment the 1st inatallment due 6 yrs from the date of this contract and the last 40 yrs from the said date	
Urban Development of Housing Prog. 2102 / BL - GY (Ordinary Capital)	USD	13,950	509	4,354	0	102	0	102	0	102	4,863	998,898	This loan shall be repaid by consqutive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2015 and last due in 2039.	
Urban Development of Housing Prog. 2102/BL-GY (Fund for Special Operations)	USD	13,950	509	4,354	0	0	0	0	0	0	4,863	998,898	This loan shall be repaid by one single installment no later than 40 yrs. (2049) after the date of signing the contract.	
Transportation Rehab Project 2215 / BL-GY (Ordinary Capital)	USD	12,400	0	1,761	0	11	0	11	0	11	1,761	361,723	This loan shall be repaid by consqutive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2016 and last due in 2040.	
Transportation Rehab Project 2215/BL-GY (Fund for Special Operations)	USD	12,400	0	1,761	0	0	0	0	0	0	1,761	361,723	This loan shall be repaid by one single installment no later than 40 yrs. (2050) after the date of signing the contract.	
Capital Markets Prog. 2235 / BL - GY (Ordinary Capital)	USD	2,500	2,500	0	0	39	0	39	0	39	2,500	513,520	This loan shall be repaid by consqutive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2015 and last due in 2039.	
Capital Markets Prog. 2235/BL-GY (Fund for Special Operations)	USD	2,500	2,500	0	0	0	0	0	0	0	2,500	513,520	This loan shall be repaid by one single installment no later than 40 yrs. (2049) after the date of signing the contract.	
Health Sector Reform Prog. 2270 / BL-GY (Ordinary Capital)	USD	2,500	0	654	0	2	0	2	0	2	654	134,337	This loan shall be repaid by consqutive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2016 and last due in 2040.	
C/F												91,375,588		

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							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b				
B/F		000	000	000	000	000	000	000	000	000	000	000		
Health Sector Reform Prog. 2270/BL-GY (Fund for Special Operations)	USD	2,500	0	654	0	0	0	0	0	0	0	654	134,337	This loan shall be repaid by one single installment no later than 40 yrs. (2050) after the date of signing the contract.
Water and Sanitation Rehab. Proj. 2326 / BL- GY (Ordinary Capital)	USD	1,000	0	365	0	0	0	0	0	0	0	365	74,974	This loan shall be repaid by conscquive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2016 and last due in 2040.
Water and Sanitation Rehab. Proj. 2326/BL- GY (Fund for Special Operations)	USD	1,000	0	365	0	0	0	0	0	0	0	365	74,974	This loan shall be repaid by one single installment no later than 40 yrs. (2050) after the date of signing the contract.
Private Sector Deveolpment Prog. 2441 / BL - GY (Ordinary Capital)	USD	2,500	0	2,500	0	0	0	0	0	0	0	2,500	513,520	This loan shall be repaid by conscquive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2016 and last due in 2040.
Private Sector Deveolpment Prog. 2441/BL-GY (Fund for Special Operations)	USD	2,500	0	2,500	0	0	0	0	0	0	0	2,500	513,520	This loan shall be repaid by one single installment no later than 40 yrs. (2050) after the date of signing the contract.
Transportation Rehab. Proj. 2454 / BL- GY (Ordinary Capital)	USD	10,000	0	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid by conscquive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2016 and last due in 2040.
Transportation Rehab. Proj. 2454/BL- GY (Fund for Special Operations)	USD	10,000	0	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid by one single installment no later than 40 yrs. (2050) after the date of signing the contract.
Georgetown Sanitation Improvement Proj. 2428/BL-GY (Ordinary Capital)	USD	4,750	0	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid by conscquive and equal installment the 1st inatallments semiannually due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2016 and last due in 2040.
Georgetown Sanitation Improvement Proj. 2428/BL-GY (Fund for Special Operations)	USD	4,750	0	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid by one single installment no later than 40 yrs. (2050) after the date of signing the contract.
C/F													92,686,911	

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					CIPAL 6 a	INTEREST 7 b	PRIN- CIPAL 7 a	INT 8 b	PRIN- CIPAL 8 a	INT 9 b				
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
United States Agency for Int. Dev.													92,686,911	
P1 480 for 1999	USD	7,000	963	0	48	24	48	24	0	0	72	915	187,948	Principal repayment commence 2004-12-30 and ending 2030-12-30
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	8,644	0	382	89	382	89	0	0	471	8,262	2,272,389	Principal repayment in 60 semi-annual installment on 1 March & 1 Sept. ending 1 March 2030.
Rose Hall Water Supply Project 7.1035	XEU	9,200	3,778	0	629	88	629	88	0	0	717	3,149	866,104	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT														
CAD/Guyana (Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	5,965	0	221	68	221	68	0	0	289	5,744	1,792,248	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	12,758	0	608	127	0	0	608	126	734	12,151	2,495,910	Principal repayment shall be made semi-annually commencing 2001/02/16.
OPEC Fund for International Development 1058 H	USD	7,500	7,500	0	0	75	0	0	0	75	75	7,500	1,540,559	Repayment of 40 equal and consecutive semi-annual instalments. Cmmencing 2011-01-15 and ending
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,979	49,033	0	2,643	1,644	2,643	1,644	0	0	4,287	46,390	9,528,868	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/11/2002 and ending
Transfer of GUYMINE'S Liabilities to Government Bonds	USD GBP	2,685 21	2,685 21	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	2,685 21	551,520 6,700	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	222	0	1	0	1	0	0	1	444	138,537	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	1,175	0	0	24	0	0	0	0	0	1,199	246,284	Repayment of this loan shall be made semi-annually on 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	25,473	0	0	240	0	0	0	0	0	25,713	1,424,500	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	12,509	0	0	338	0	0	0	0	0	12,847	2,638,874	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	3,000	61,927	0	0	3,488	0	0	0	0	0	65,415	13,436,752	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	5,000	38,631	0	0	2,278	0	0	0	0	0	40,909	8,403,028	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	265	0	0	11	0	0	0	0	0	276	56,693	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
C/F													138,273,826	

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					CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 7	INT 8	PRIN- CIPAL 8	INT 9				
a	b	a	b	a	b	a	b							
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	138,273,826	
Italy Procurement of Equipment for the rehab. maint. and construct. of drainage and irrigation facilities in Mahaica.	XEU	3,305	3,144	0	0	31	0	31	0	0	31	3,144	864,729	Interest starts accruing on the 23/04/20004. Principal repayment starts on 23rd April, 2015. Final due date 23 April 2032.
Bulgaria	USD	497,251	2,592	0	0	43	0	0	0	0	0	2,635	541,250	This was a barter agreement which ended in 1987 with a debt of this loan amount however interest was accumulated over the period
Export Import Bank of China														
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	CNY	270,000	220,958	46,042	17,226	4,991	17,226	4,991	0	0	22,217	249,774	7,673,057	Maturity period will be 240 months. Grace period 60 months and repayments 180 months will there be any disbursements. Ending January 26 2035
Guyana Power and light Infrastructure Development Project	CNY	270,000	0	46,001	0	0	0	0	0	0	0	46,001	1,413,151	Maturity period will be 240 months. Grace period 60 months and repayments 180 months will there be
Exim Bank of India														
Construction of Cricket Stadium	USD	19,000	19,000	0	1,265	332	1,265	332	0	0	1,597	17,735	3,642,908	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	0	0	37	0	37	0	0	37	2,100	431,356	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	0	45	11	45	11	0	0	56	1,117	229,441	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	0	43	11	43	11	0	0	54	1,058	217,321	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	0	34	9	34	9	0	0	43	830	170,488	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	0	33	9	33	9	0	0	42	881	180,964	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	0	33	8	33	8	0	0	41	808	165,970	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	0	27	7	27	7	0	0	34	659	135,364	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	0	34	9	34	9	0	0	43	838	172,132	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	0	36	9	36	9	0	0	45	879	180,553	Repayment of 32 installments to be paid once each year commencing 2010-09-11 & ending 2032-09-11
C/F													154,292,510	

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					CIPAL 6 a	INTEREST 7 b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 7 a	INT 8 b	PRIN- CIPAL 8 a	INT 9 b				
B/F		000	000	000	000	000	000	000	000	000	000	000		
PetroCaribe Agreement-9th shipment 2007	USD	1,177	1,177	0	46	12	46	12	0	0	58	1,131	232,316	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	0	18	5	18	5	0	0	23	449	92,228	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	0	37	9	37	9	0	0	46	916	188,154	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	0	72	18	72	18	0	0	90	1,778	365,215	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	0	72	19	72	19	0	0	91	1,791	367,885	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	0	53	14	53	14	0	0	67	1,305	268,057	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	0	64	17	64	17	0	0	81	1,590	326,598	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	0	34	9	34	9	0	0	43	841	172,748	Repayment of 32 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-17th shipment 2007	USD	1,683	1,683	0	65	17	65	17	0	0	82	1,618	332,350	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	0	46	12	46	12	0	0	58	1,131	232,316	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	0	50	13	50	13	0	0	63	1,244	255,527	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	0	33	8	33	8	0	0	41	809	166,175	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	0	49	13	49	13	0	0	62	1,211	248,749	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	0	68	17	68	17	0	0	85	1,671	343,236	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	0	88	23	88	23	0	0	111	2,177	447,173	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
C/F													158,331,239	

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					CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b				
a	b	a	b	a	b	a	b							
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000			
2008 Shipments												158,331,239		
PetroCaribe Agreement-1st shipment 2008	USD	1,958	1,958	0	0	0	0	0	0	0	0	1,958	402,188	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	0	0	0	0	0	0	0	0	867	178,089	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	0	0	0	0	0	0	0	0	1,430	293,733	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	0	0	0	0	0	0	0	0	1,379	283,257	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	0	0	0	0	0	0	0	0	1,699	348,988	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	0	0	0	0	0	0	0	0	1,557	319,820	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	0	0	0	0	0	0	0	0	1,403	288,187	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	0	0	0	0	0	0	0	0	2,008	412,459	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	0	0	0	0	0	0	0	0	2,053	421,702	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	0	0	0	0	0	0	0	0	1,803	370,350	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	0	0	0	0	0	0	0	0	2,181	447,994	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-12th shipment 2008	USD	1,222	1,222	0	0	0	0	0	0	0	0	1,222	251,008	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	0	0	0	0	0	0	0	0	2,547	523,174	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	0	0	0	0	0	0	0	0	1,792	368,091	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
C/F													163,240,280	

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					CIPAL 6 a	INTEREST b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 7 a	INT b	PRIN- CIPAL 8 a	INT b				
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	163,240,280	
PetroCaribe Agreement-15th shipment 2008	USD	2,089	2,089	0	0	0	0	0	0	0	0	2,089	429,097	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	0	0	0	0	0	0	0	0	2,763	567,542	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	0	0	0	0	0	0	0	0	1,793	368,296	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	0	0	0	0	0	0	0	0	2,640	542,277	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	0	0	0	0	0	0	0	0	2,601	534,266	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	0	0	0	0	0	0	0	0	3,074	631,424	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	0	0	0	0	0	0	0	0	2,649	544,125	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	0	0	0	0	0	0	0	0	2,690	552,547	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	0	0	0	0	0	0	0	0	2,698	554,190	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	0	0	0	0	0	0	0	0	2,899	595,477	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	0	0	0	0	0	0	0	0	3,267	671,067	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	0	0	0	0	0	0	0	0	2,856	586,645	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	0	0	0	0	0	0	0	0	2,566	527,076	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-28st shipment 2008	USD	2,712	2,712	0	0	0	0	0	0	0	0	2,712	557,066	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	0	0	0	0	0	0	0	0	4,396	902,973	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	0	0	0	0	0	0	0	0	2,345	481,681	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	0	0	0	0	0	0	0	0	3,649	749,533	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
C/F													173,035,562	

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					CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b				
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
PetroCaribe Agreement-32nd shipment 2008	USD	1,773	1,773	0	0	0	0	0	0	0	0	1,773	364,188	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	0	0	0	0	0	0	0	0	1,459	299,690	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	0	0	0	0	0	0	0	0	1,619	332,555	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	0	0	0	0	0	0	0	0	1,288	264,565	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	0	0	0	0	0	0	0	0	1,470	301,949	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	0	0	0	0	0	0	0	0	875	179,732	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	0	0	0	0	0	0	0	0	1,003	206,024	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	0	0	0	0	0	0	0	0	638	131,050	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
2009 Shipments														
PetroCaribe Agreement-01st shipment 2009	USD	558	558	0	0	0	0	0	0	0	0	558	114,618	Repayment of 23 installments to be paid once each year commencing 2012-02-16 & ending 2034-02-16
PetroCaribe Agreement-02nd shipment 2009	USD	400	400	0	0	0	0	0	0	0	0	400	82,163	Repayment of 23 installments to be paid once each year commencing 2012-03-09 & ending 2034-03-09
PetroCaribe Agreement-03rd shipment 2009	USD	730	730	0	0	0	0	0	0	0	0	730	149,948	Repayment of 23 installments to be paid once each year commencing 2012-03-13 & ending 2034-03-13
PetroCaribe Agreement-04th shipment 2009	USD	978	978	0	0	0	0	0	0	0	0	978	200,889	Repayment of 23 installments to be paid once each year commencing 2012-04-09 & ending 2034-04-09
PetroCaribe Agreement-05th shipment 2009	USD	1,113	1,113	0	0	0	0	0	0	0	0	1,113	228,619	Repayment of 23 installments to be paid once each year commencing 2012-04-16 & ending 2034-04-16
PetroCaribe Agreement-06th shipment 2009	USD	1,156	1,156	0	0	0	0	0	0	0	0	1,156	237,451	Repayment of 23 installments to be paid once each year commencing 2012-04-29 & ending 2034-04-29
PetroCaribe Agreement-07th shipment 2009	USD	1,435	1,435	0	0	0	0	0	0	0	0	1,435	294,760	Repayment of 23 installments to be paid once each year commencing 2012-05-09 & ending 2034-05-09
PetroCaribe Agreement-08th shipment 2009	USD	1,022	1,022	0	0	0	0	0	0	0	0	1,022	209,927	Repayment of 23 installments to be paid once each year commencing 2012-05-12 & ending 2034-05-12
C/F													176,633,691	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.10 4	AMOUNT DIS- BURSED IN 2010 5	DEBT SERVICE COST DUE & PAYABLE IN 2010		DEBT SERVICE COST PAID IN 2010				AMOUNT UNPAID AS AT 31.12.10 10 = 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.10 11	TERMS AND CONDITIONS OF LOAN	
					CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b				
B/F		000	000	000	000	000	000	000	000	000	000	000		
PetroCaribe Agreement-09th shipment 2009	USD	1,169	1,169	0	0	0	0	0	0	0	0	1,169	240,122	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	0	0	0	0	0	0	0	0	1,758	361,107	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	0	0	0	0	0	0	0	0	1,449	297,636	Repayment of 23 installments to be paid once each year commencing 2012-06-18 & ending 2034-06-18
PetroCaribe Agreement-12th shipment 2009	USD	1,261	1,261	0	0	0	0	0	0	0	0	1,261	259,019	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	0	0	0	0	0	0	0	0	958	196,781	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	0	0	0	0	0	0	0	0	969	199,040	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	0	0	0	0	0	0	0	0	1,858	381,648	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	0	0	0	0	0	0	0	0	1,104	226,770	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	0	0	0	0	0	0	0	0	1,472	302,360	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	0	0	0	0	0	0	0	0	1,214	249,365	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	0	0	0	0	0	0	0	0	1,586	325,777	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	0	0	0	0	0	0	0	0	1,716	352,480	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	0	0	0	0	0	0	0	0	2,393	491,541	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	0	0	0	0	0	0	0	0	1,770	363,572	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	0	0	0	0	0	0	0	0	1,516	311,398	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	0	0	0	0	0	0	0	0	2,353	483,325	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	0	0	0	0	0	0	0	0	1,578	324,134	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
C/F													176,633,691	
													181,999,764	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.10 4	AMOUNT DIS- BURSED IN 2010 5	DEBT SERVICE COST DUE & PAYABLE IN 2010		DEBT SERVICE COST PAID IN 2010				AMOUNT UNPAID AS AT 31.12.10 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.10 11	TERMS AND CONDITIONS OF LOAN	
					CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b				
B/F														
2010 Shipments													181,999,764	
PetroCaribe Agreement- 1st shipment 2010	USD	2,498	0	2,498	0	0	0	0	0	0	0	2,498	513,109	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 2nd shipment 2010	USD	925	0	925	0	0	0	0	0	0	0	925	190,002	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 3rd shipment 2010	USD	1,522	0	1,522	0	0	0	0	0	0	0	1,522	312,631	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 4th shipment 2010	USD	2,328	0	2,328	0	0	0	0	0	0	0	2,328	478,189	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 5th shipment 2010	USD	1,542	0	1,542	0	0	0	0	0	0	0	1,542	316,739	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 6th shipment 2010	USD	1,742	0	1,742	0	0	0	0	0	0	0	1,742	357,820	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 7th shipment 2010	USD	2,406	0	2,406	0	0	0	0	0	0	0	2,406	494,211	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 8th shipment 2010	USD	1,758	0	1,758	0	0	0	0	0	0	0	1,758	361,107	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 9th shipment 2010	USD	1,832	0	1,832	0	0	0	0	0	0	0	1,832	376,307	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 10th shipment 2010	USD	1,827	0	1,827	0	0	0	0	0	0	0	1,827	375,280	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 11th shipment 2010	USD	2,134	0	2,134	0	0	0	0	0	0	0	2,134	438,340	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 12th shipment 2010	USD	1,344	0	1,344	0	0	0	0	0	0	0	1,344	276,068	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 13th shipment 2010	USD	1,424	0	1,424	0	0	0	0	0	0	0	1,424	292,501	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement-14th shipment 2010	USD	2,275	0	2,275	0	0	0	0	0	0	0	2,275	467,303	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
		25,557												
C/F													187,249,372	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.10 4	AMOUNT DIS- BURSED IN 2010 5	DEBT SERVICE COST DUE & PAYABLE IN 2010		DEBT SERVICE COST PAID IN 2010				AMOUNT UNPAID AS AT 31.12.10 10 = 9=7+8 (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.10 11	TERMS AND CONDITIONS OF LOAN	
					CIPAL 6 a	INTEREST b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 7 a	INT b	PRIN- CIPAL 8 a	INT b				
B/F		25,557										187,249,372		
PetroCaribe Agreement-15th shipment 2010	USD	1,340	0	1,340	0	0	0	0	0	0	0	1,340	275,246	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 16th shipment 2010	USD	1,778	0	1,778	0	0	0	0	0	0	0	1,778	365,215	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 17th shipment 2010	USD	2,223	0	2,223	0	0	0	0	0	0	0	2,223	456,622	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 18th shipment 2010	USD	1,765	0	1,765	0	0	0	0	0	0	0	1,765	362,545	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 19th shipment 2010	USD	1,473	0	1,473	0	0	0	0	0	0	0	1,473	302,566	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 20th shipment 2010	USD	2,586	0	2,586	0	0	0	0	0	0	0	2,586	531,185	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 21st shipment 2010	USD	807	0	807	0	0	0	0	0	0	0	807	165,764	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement-22nd shipment 2010	USD	2,377	0	2,377	0	0	0	0	0	0	0	2,377	488,254	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 23rd shipment 2010	USD	2,391	0	2,391	0	0	0	0	0	0	0	2,391	491,130	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement-24th shipment 2010	USD	1,280	0	1,280	0	0	0	0	0	0	0	1,280	262,922	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 25th shipment 2010	USD	2,159	0	2,159	0	0	0	0	0	0	0	2,159	443,475	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
		45,736												
GRAND TOTAL													191,394,296	

**ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31ST DECEMBER 2010**

NO.	DESCRIPTION	RATE AT 31-12-2010	NO. OF UNITS OF CURRENCY OUTSTANDING	G\$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	205.40781	803,233	164,990,331
2	JAPANESE YEN (JPK)	2.52375	140,956	355,738
3	POUND STERLING (GBP)	319.05995	410	130,815
4	SPECIAL DRAWING RIGHTS (SDR)	312.02090	12,299	3,837,545
5	CANADIAN DOLLAR (CAD)	205.05862	12,951	2,655,714
6	EUROPEAN CURRENCY UNITS (XEU)	275.04106	32,147	8,841,745
7	YUAN RENMINBIS (CNY)	30.72000	295,775	9,086,208
8	UAE DIRHAMS (AED)	55.40000	25,713	1,424,500
9	SWEDISH KRONA (SEK)	29.66000	0	0
10	DANISH KRONES (DKK)	35.85000	2,000	71,700
11	SWISS FRANCS (SFR)	213.8500	0	0
	GRAND TOTAL			191,394,296

**STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2010**

DESCRIPTION 1	AUTHORITY 2	DATE OF FIRST INSTAL- MENT 3	DATE OF FINAL INSTAL- MENT 4	DUE DATE OF INSTAL- MENT 5	AMOUNT OF LOAN 31-12-09 6	LOAN MADE IN 2010 7	AMOUNT OF LOAN 31-12-10 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-09 9	AMOUNT RE-PAID IN 2010 10	AMOUNT RE-PAID AT 31-12-10 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-09 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-10 (13)=(8)-(11)
					\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Government of Guyana debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	3,485	-	3,485	1,405	-	1,405	2,080	2,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each B 01 - B39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	3,025,000	-	-	3,025,000	-	-	-	-
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	18,010	-	-	18,010	-	-	-	-
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each D 01 - D391	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	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
C/F					5,971,495	0	1,953,485	4,019,415	975,000	976,405	977,080	977,080

DESCRIPTION 1	AUTHORITY 2	DATE OF FIRST INSTALMENT 3	DATE OF FINAL INSTALMENT 4	DUE DATE OF INSTALMENT 5	AMOUNT OF LOAN 31-12-09 6	LOAN MADE IN 2010 7	AMOUNT OF LOAN 31-12-10 (8)=(6)+(7) 8	AMOUNT RE-PAID AT 31-12-09 9	AMOUNT RE-PAID IN 2010 10	AMOUNT RE-PAID AT 31-12-10 (11)=(9)+(10) 11	AMOUNT OUT-STANDING AT 31-12-09 (12)=(6)-(9) 12	AMOUNT OUT-STANDING AT 31-12-10 (13)=(8)-(11) 13
B/F					\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each E 01 - E 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	5,971,495	0	1,953,485	4,019,415	975,000	976,405	977,080	977,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each E 01 - E 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	-	-	975,000	975,000
					975,000	-	975,000	-	-	-	975,000	975,000
TOTAL					7,921,495	0	3,903,485	4,019,415	975,000	976,405	2,927,080	2,927,080

**STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2010**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2010 (3)	AMOUNT OF LOAN AT 31 - 12 - 10 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-09 (5)	AMOUNT REPAID IN 2010 (6)	AMOUNT REPAID AT 12/31/2010 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2009 (8)=(3)-(6)	AMOUNT OUT- STANDING 12/31/2010 (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 2010**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 31-12-09 6	LOAN MADE IN 2010 7	AMOUNT OF LOAN 31-12-10 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-09 9	AMOUNT REPAID IN 2010 10	AMOUNT REPAID AT 31-12-10 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-09 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-10 (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 2010 - FUNDED**

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL OF LOAN AMOUNT 4	AMOUNT OF 31-12-09 LOAN 5	LOAN MADE IN 2010 6	AMOUNT OF 31-12-10 LOAN 7=(5)+(6)	AMOUNT RE-PAID 31-12-09 AT 8	AMOUNT RE-PAID IN 2010 9	AMOUNT RE-PAID 31-12-10 AT 10=(8)+(9)	AMOUNT OUT- AT 31-12-09 STANDING 11=(5)-(8)	AMOUNT OUT- AT 31-12-10 STANDING 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	1\12\2025	\$`000 4,000	\$`000 4,000	\$`000 0	\$`000 4,000	\$`000 1,276	\$`000 170	\$`000 1,446	\$`000 2,724	\$`000 2,554	\$`000 524,612
Guymine Bonds- Domestic B3/6/11	GD\$		3,968,988	3,968,988	0	3,968,988	0	3,968,988	3,968,988	3,968,988	0	0
TOTAL												524,612

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2010**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 Days</u>	G\$ '000	G\$ '000
		Nil	0	0
24/06/2006	K 68	Treasury Bill issued in 2006	577,230	583,350
19/11/2010	K 106	Treasury Bill issued in 2010	578,895	584,400
24/12/2010	K 107	Treasury Bill issued in 2010	444,275	448,500
		Sub-Total	----- 1,600,400	----- 1,616,250
		Total (91 Days & K Series)	----- 1,600,400	----- 1,616,250
			=====	=====
		<u>182-365 Days</u>		
182	30/7/2010	Treasury Bill# A226	1,961,840	2,000,000
	20/8/2010	Treasury Bill# A227	3,434,410	3,500,000
	17/9/2010	Treasury Bill# A228	1,963,146	2,000,000
	3/12/2010	Treasury Bill# A229	251,326	256,050
		Sub Total	----- 7,610,722	----- 7,756,050
365	15/01/2010	Treasury Bill# B 330	4,772,971	5,000,000
	29/01/2010	Treasury Bill# B 331	2,879,400	3,000,000
	5/2/2010	Treasury Bill# B 332	4,805,080	5,000,000
	12/2/2010	Treasury Bill# B 333	2,884,998	3,000,000
	19/02/2010	Treasury Bill# B 334	2,871,982	3,000,000
	26/02/2010	Treasury Bill# B 335	2,872,252	3,000,000
	5/3/2010	Treasury Bill# B 336	4,601,269	4,800,000
	23/04/2010	Treasury Bill# B 337	5,749,075	6,000,000
			527,015	550,000
	30/04/2010	Treasury Bill# B 338	2,150,032	2,243,800
	14/05/2010	Treasury Bill# B 339	2,337,170	2,439,100
	21/05/2010	Treasury Bill# B 340	700,988	730,950
			959,035	1,000,000
C/F			----- 38,111,267	----- 39,763,850
			-----	-----

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
B/F			G\$ '000	G\$ '000
			38,111,267	39,763,850
	28/05/2010	Treasury Bill# B 341	2,920,761	3,045,600
	4/6/2010	Treasury Bill# B 342	2,871,937	3,000,000
	11/6/2010	Treasury Bill# B 343	2,879,400	3,000,000
			206,359	215,000
	30/07/2010	Treasury Bill# B 344	5,763,276	6,000,000
	6/8/2010	Treasury Bill# B 345	4,803,573	5,000,000
	27/08/2010	Treasury Bill# B 346	3,846,521	4,000,000
	17/09/2010	Treasury Bill# B 347	2,883,762	3,000,000
	15/10/2010	Treasury Bill# B 348	2,883,716	3,000,000
	10/11/2010	Treasury Bill# B 349	2,886,580	3,000,000
	19/11/2010	Treasury Bill# B 350	3,858,050	4,000,000
			200,903	208,300
	17/12/2010	Treasury Bill# B 351	3,856,830	4,000,000
			355,790	369,000
			2,650,297	2,748,700
		Sub-Total	----- 80,979,022 -----	----- 84,350,450 -----
	Total (182 & 365 days)	88,589,744	92,106,500	
	Grand Total	=====	=====	
		90,190,144	93,722,750	
		=====	=====	

**SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS
AS AT 31 DECEMBER 2010**

DESCRIPTION	AMOUNT	AMOUNT	LOANS	TOTAL	AMOUNT	AMOUNT	BALANCE
	OF LOAN (1)	OUTSTANDING AT 1.1.2010 (2)	MADE DURING 2010 (3)	(2)+(3)=(4)	REPAID DURING 2010 (5)	WRITTEN OFF DURING 2010 (6)	OUTSTANDING AT 31.12.2010 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>PUBLIC CORPORATIONS AND BOARDS</u>							
Drainage and Irrigation Boards - Mosquito Hall	135	7	0	7	0	0	7
East Demerara Water Conservancy - Land of Canan Sluic	271	144	0	144	0	0	144
Guyana Marketing Corporation	1,102	1,102	0	1,102	0	0	1,102
Ministry of Economic Development for Guyana Marketing Corporation	310	0	0	0	0	0	0
Government Produce Depot - Georgetown	42	42	0	42	0	0	42
Government Produce Depot - New Amsterdam	5	5	0	5	0	0	5
Guyana Food Processing	75	75	0	75	0	0	75
Ham and Bacon Factory	25	25	0	25	0	0	25
Milk Pasteurization Plant	20	20	0	20	0	0	20
Guyana Rice Corporation	2,927	2,927	0	2,927	0	0	2,927
Guyana Airways Corporation	438,930	438,930	0	438,930	0	0	438,930
Guyana Mortgage Finance Bank for Guyana Credit Corporation	16,013	16,013	0	16,013	0	0	16,013
Guyana Electricity Corporation	9,901	9,901	0	9,901	0	0	9,901
Guyana Development Corporation	70	70	0	70	0	0	70
Guyana Farmers Development Corp. Ltd.	185	185	0	185	0	0	185
Linmine	5,665,853	5,665,853	0	5,665,853	0	0	5,665,853
Mards Rice Milling Company Limited	500,000	500,000	0	500,000	0	0	500,000
Guyana Broadcasting Corporation	15,000	15,000	0	15,000	0	0	15,000
Guyana Power and Light	826,767,327	0	826,767,327	826,767,327	0	0	826,767,327
TOTAL	833,418,191	6,650,299	826,767,327	833,417,626	0	0	833,417,626

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

Type of Deposit	Amount 2010	Amount 2009
	\$'000	\$'000
Dependents Pension Fund	501,269	427,091
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Labour Welfare Fund	1,317,186	1,216,847
Sugar Industry Rehabilitation Fund	72,043	68,873
Sugar Industry Price Stabilization Fund	87,326	86,665
Miscellaneous	2,198,505	2,145,149
	-----	-----
Total	4,227,020	3,995,316
	=====	=====

Type of Advance	Amount 2010	Amount 2009
	\$'000	\$'000
Personal	744,873	604,041
Auto Advance	144,819	75,484
Guyana Gold Board	4,658,721	6,454,350
Imprest & Cash on Hand	637,710	647,973
Deposit Fund Advance Warrants	198,138	238,136
Crown Agents	332,790	332,790
Statutory and Other Bodies	1,554,456	1,554,456
	-----	-----
Total	8,271,507	9,907,230
	=====	=====

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**SCHEDULE OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2010**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2010
		G\$'000
Guyana Transport Services Ltd.	Bank of India	51,094
Guyana Telecommunications Corporation	ITT World Comm. Inc.	160,342
TOTAL		----- 211,436 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		1,638,192	0	0	1,638,192	0	1,638,192	1,636,493	1,628,768	9,424	7,725
6111	Administrative	9,611	0	0	9,611	0	9,611	9,611	9,015	596	596
6113	Other Tech. & Craft Skill	3,882	0	0	3,882	0	3,882	3,882	3,588	294	294
6114	Clerical & Office Support	5,222	0	0	5,222	0	5,222	5,222	4,110	1,112	1,112
6115	Semi-Skilled Operat&Unski	10,160	0	0	10,160	0	10,160	10,160	8,606	1,554	1,554
6116	Contracted Employees	25,458	3027	0	28,485	0	28,485	28,485	28,055	430	430
6117	Temporary Employees	1,906	(1,661)	0	245	0	245	0	0	245	0
6131	Other Direct Labour Costs	4,295	(1,366)	0	2,929	0	2,929	2,929	1,107	1,822	1,822
6133	Benefits & Allowances	3,364	0	0	3,364	0	3,364	3,026	3,026	338	0
6134	National Insurance	2,243	0	0	2,243	0	2,243	1,758	1,758	485	0
6221	Drugs & Medical Supplies	180	0	0	180	0	180	180	178	2	2
6222	Field Material & Supplies	175	0	0	175	0	175	175	135	40	40
6223	Office Materials & Suppli	5,750	0	0	5,750	0	5,750	5,750	5,519	231	231
6224	Print & Non-Print Material	2,400	0	0	2,400	0	2,400	2,400	2,350	50	50
6231	Fuel and Lubricants	15,328	6,800	0	22,128	0	22,128	22,128	22,099	29	29
6241	Rental of Buildings	15,500	(2,800)	0	12,700	0	12,700	12,070	12,052	648	18
6242	Maintenance of Buildings	17,000	4,615	0	21,615	0	21,615	21,615	21,369	246	246
6243	Janitorial & Cleaning Supp	3,480	0	0	3,480	0	3,480	3,480	3,395	85	85
6255	Maint of Other Infrastru	2,850	13,385	0	16,235	0	16,235	16,235	15,940	295	295
6261	Local Travel & Subsisten	1,056	0	0	1,056	0	1,056	1,056	1,026	30	30
6263	Postage Telex & Cablegram	900	0	0	900	0	900	900	851	49	49
6264	Vehicle Spares & Maintena	23,484	(4,000)	0	19,484	0	19,484	19,484	19,483	1	1
6271	Telephone Charges	25,750	(3,000)	0	22,750	0	22,750	22,750	22,567	183	183
6272	Electricity Charges	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
6273	Water Charges	8,200	0	0	8,200	0	8,200	8,200	7,804	396	396
6281	Security Services	7,094	(32)	0	7,062	0	7,062	7,062	6,889	173	173
6282	Equipment Maintenance	4,620	0	0	4,620	0	4,620	4,620	4,594	26	26
6283	Cleaning & Extermin Svcs	10,100	(4,000)	0	6,100	0	6,100	6,100	6,099	1	1
6284	Other	66,130	0	0	66,130	0	66,130	66,130	66,122	8	8
6293	Refreshment and Meals	3,197	0	0	3,197	0	3,197	3,197	3,147	50	50
6294	Other	18,000	(11,000)	0	7,000	0	7,000	7,000	6,996	4	4
6302	Training (incl Scholarship)	380,000	32	0	380,032	0	380,032	380,032	380,032	0	0
6321	Subsidies & Contributions	870,857	0	0	870,857	0	870,857	870,856	870,856	1	0

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 2010**

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		391,885	0	0	391,885	0	391,885	391,793	391,090	795	703
6111	Administrative	0		0	0	0	0	0	0	0	0
6113	Other Tech. & Craft Skill	514	25	0	539	0	539	539	539	0	0
6114	Clerical & Office Support	1,675	(20)	0	1,655	0	1,655	1,655	1,655	0	0
6115	Semi-Skilled Operat&Unski	1,160	57	0	1,217	0	1,217	1,217	1,217	0	0
6116	Contracted Employees	219,934	591	0	220,525	0	220,525	220,525	220,525	0	0
6117	Temporary Employees	21,485	(232)	0	21,253	0	21,253	21,253	21,063	190	190
6131	Other Direct Labour Costs	286	(200)	0	86	0	86	86	86	0	0
6133	Benefits & Allowances	456	(101)	0	355	0	355	355	355	0	0
6134	National Insurance	295	(120)	0	175	0	175	175	175	0	0
6222	Field Material & Supplies	310	0	0	310	0	310	310	310	0	0
6223	Office Materials & Suppli	4,074	0	0	4,074	0	4,074	4,074	4,027	47	47
6224	Print &Non-Print Material	1,992	378	0	2,370	0	2,370	2,370	2,370	0	0
6243	Janitorial &Cleaning Supp	540	0	0	540	0	540	540	528	12	12
6261	Local Travel & Subsisten	6,000	0	0	6,000	0	6,000	6,000	5,887	113	113
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	0	150	150
6265	Other Transp Travel &Post	6,500	0	0	6,500	0	6,500	6,500	6,496	4	4
6281	Security Services	36,114	(6,000)	0	30,114	0	30,114	30,114	30,076	38	38
6282	Equipment Maintenance	3,210	6,000	0	9,210	0	9,210	9,210	9,210	0	0
6283	Cleaning & Extermin Svcs	190	0	0	190	0	190	98	63	127	35
6284	Other	9,500	3,434	0	12,934	0	12,934	12,934	12,932	2	2
6291	National & Other Events	12,500	(3,812)	0	8,688	0	8,688	8,688	8,688	0	0
6293	Refreshment and Meals	15,000	0	0	15,000	0	15,000	15,000	14,892	108	108
6294	Other	50,000	0	0	50,000	0	50,000	50,000	49,996	4	4

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 2010**

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	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 & Suppli	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 & Subsisten	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 2010**

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
		(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		133,212	1	0	133,213	0	133,213	133,013	128,397	4,816	4,616
6111	Administrative	0	0	0	0	0	0	0	0		0
6114	Clerical & Office Support	2,202	111	0	2,313	0	2,313	2,313	2,313	0	0
6115	Semi-Skilled Operat&Unski	2,011	9	0	2,020	0	2,020	2,020	2,020	0	0
6116	Contracted Employees	15,979	(155)	0	15,824	0	15,824	15,824	15,026	798	798
6131	Other Direct Labour Costs	338	0	0	338	0	338	338	318	20	20
6133	Benefits & Allowances	287	36	0	323	0	323	323	317	6	6
6134	National Insurance	330	0	0	330	0	330	330	322	8	8
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	41	0	0
6222	Field Material & Supplies	43	0	0	43	0	43	43	37	6	6
6223	Office Materials & Suppli	1,546	0	0	1,546	0	1,546	1,546	1,529	17	17
6224	Print &Non-Print Material	1,501	650	0	2,151	0	2,151	2,151	2,122	29	29
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	2,375	625	625
6242	Maintenance of Buildings	1,400	0	0	1,400	0	1,400	1,400	1,118	282	282
6243	Janitorial &Cleaning Supp	416	50	0	466	0	466	466	428	38	38
6255	Maint of Other Infrastru	1,250	0	0	1,250	0	1,250	1,250	1,146	104	104
6261	Local Travel & Subsisten	3,000	(1,000)	0	2,000	0	2,000	2,000	1,837	163	163
6263	Postage Telex & Cablegram	170	0	0	170	0	170	170	89	81	81
6264	Vehicle Spares & Maintena	3,528	0	0	3,528	0	3,528	3,528	2,961	567	567
6265	Other Transp Travel &Post	3,300	(1,750)	0	1,550	0	1,550	1,350	1,349	201	1
6271	Telephone Charges	3,910	0	0	3,910	0	3,910	3,910	3,629	281	281
6272	Electricity Charges	6,000	1,000	0	7,000	0	7,000	7,000	6,525	475	475
6273	Water Charges	900	0	0	900	0	900	900	881	19	19
6282	Equipment Maintenance	1,207	0	0	1,207	0	1,207	1,207	749	458	458
6283	Cleaning & Extermin Svcs	859	0	0	859	0	859	859	665	194	194
6284	Other	3,336	0	0	3,336	0	3,336	3,336	3,009	327	327
6291	National & Other Events	4,140	1,050	0	5,190	0	5,190	5,190	5,098	92	92
6293	Refreshment and Meals	2,518	0	0	2,518	0	2,518	2,518	2,493	25	25
6321	Subsid& Cont to Local Org	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Under the	Under the	
		Allotment	Transfer		Revised	Fund		Drawing Rights		Total	Total Funds
		(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		11,626,895	0	20,000	11,646,895	0	11,646,895	11,636,856	11,631,906	14,989	4,950
6111	Administrative	4,630	190	0	4,820	0	4,820	4,815	4,815	5	0
6112	Senior Technical	4,052	5	0	4,057	0	4,057	4,052	4,052	5	0
6113	Other Tech. & Craft Skill	9,548	100	0	9,648	0	9,648	9,644	9,644	4	0
6114	Clerical & Office Support	15,440	(675)	0	14,765	0	14,765	14,759	14,689	76	70
6115	Semi-Skilled Operat&Unski	7,228	(3,975)	0	3,253	0	3,253	3,246	3,246	7	0
6116	Contracted Employees	92,740	4,280	0	97,020	0	97,020	96,985	96,420	600	565
6117	Temporary Employees	236	255	0	491	0	491	491	489	2	2
6131	Other Direct Labour Costs	433	(180)	0	253	0	253	238	238	15	0
6133	Benefits & Allowances	4,304	310	0	4,614	0	4,614	4,614	4,612	2	2
6134	National Insurance	3,174	(310)	0	2,864	0	2,864	2,839	2,839	25	0
6141	Revision of Wages & Salar	2,026,973	416,999	0	2,443,972	0	2,443,972	2,438,702	2,438,033	5,939	669
6221	Drugs & Medical Supplies	360	0	0	360	0	360	360	359	1	1
6222	Field Material & Supplies	420	(250)	0	170	0	170	170	162	8	8
6223	Office Materials & Suppli	24,394	0	0	24,394	0	24,394	24,394	24,380	14	14
6224	Print & Non-Print Material	9,282	(4,000)	0	5,282	0	5,282	5,117	5,115	167	2
6231	Fuel and Lubricants	5,472	1,385	0	6,857	0	6,857	6,857	6,856	1	1
6242	Maintenance of Buildings	13,000	1,000	0	14,000	0	14,000	14,000	13,312	688	688
6243	Janitorial & Cleaning Supp	3,560	0	0	3,560	0	3,560	3,560	3,521	39	39
6255	Maint of Other Infrastru	3,200	0	0	3,200	0	3,200	3,200	2,481	719	719
6261	Local Travel & Subsisten	5,050	(1,500)	0	3,550	0	3,550	3,050	3,010	540	40
6263	Postage Telex & Cablegram	696	(25)	0	671	0	671	671	613	58	58
6264	Vehicle Spares & Maintena	7,000	(500)	0	6,500	0	6,500	6,000	5,487	1,013	513
6271	Telephone Charges	14,000	830	0	14,830	0	14,830	14,000	13,828	1,002	172
6272	Electricity Charges	2,476,798	(326,999)	0	2,149,799	0	2,149,799	2,149,799	2,149,402	397	397
6273	Water Charges	297,858	0	0	297,858	0	297,858	297,858	297,858	0	0
6281	Security Services	26,634	(1,530)	0	25,104	0	25,104	25,098	25,098	6	0
6282	Equipment Maintenance	10,617	2,515	0	13,132	0	13,132	13,132	13,069	63	63
6283	Cleaning & Extermin Svcs	1,535	(1,000)	0	535	0	535	500	436	99	64
6284	Other	26,000	19,110	0	45,110	0	45,110	45,110	44,789	321	321
6291	National & Other Events	1,200	(275)	0	925	0	925	925	924	1	1
6293	Refreshment and Meals	5,600	(500)	0	5,100	0	5,100	5,100	4,874	226	226
6294	Other	6,000	500	0	6,500	0	6,500	6,500	6,200	300	300
6302	Training (incl Scholar's)	8,500	(7,000)	0	1,500	0	1,500	1,485	1,470	30	15
6311	Rates and Taxes	160,291	0	0	160,291	0	160,291	157,972	157,972	2,319	0
6321	Subsid& Cont to Local Org	6,343,388	(94,860)	20,000	6,268,528	0	6,268,528	6,268,263	6,268,263	265	0
6322	Subsid & Cont to Intl Org	7,282	(3,900)	0	3,382	0	3,382	3,350	3,350	32	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 2010

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		2,890,156	0	0	2,890,156	0	2,890,156	2,868,230	2,861,427	28,729	6,803
6111	Administrative	15,943	0	0	15,943	0	15,943	15,850	15,850	93	0
6112	Senior Technical	2,181	636	0	2,817	0	2,817	2,817	2,817	0	0
6113	Other Tech. & Craft Skill	6,383	(257)	0	6,126	0	6,126	6,114	6,114	12	0
6114	Clerical & Office Support	26,586	271	0	26,857	0	26,857	26,857	26,857	0	0
6116	Contracted Employees	46,696	2,507	0	49,203	0	49,203	49,203	49,203	0	0
6117	Temporary Employees	5,138	916	0	6,054	0	6,054	6,054	6,054	0	0
6131	Other Direct Labour Costs	9,511	(4,182)	0	5,329	0	5,329	5,308	5,308	21	0
6133	Benefits & Allowances	6,087	109	0	6,196	0	6,196	6,196	6,196	0	0
6134	National Insurance	4,088	0	0	4,088	0	4,088	3,797	3,797	291	0
6221	Drugs & Medical Supplies	616	0	0	616	0	616	616	616	0	0
6223	Office Materials & Suppli	10,840	0	0	10,840	0	10,840	10,840	10,804	36	36
6224	Print & Non-Print Material	30,601	(1,000)	0	29,601	0	29,601	29,601	29,601	0	0
6231	Fuel and Lubricants	2,400	0	0	2,400	0	2,400	2,400	2,331	69	69
6243	Janitorial & Cleaning Supp	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6261	Local Travel & Subsisten	24,000	(5,000)	0	19,000	0	19,000	16,965	15,723	3,277	1,242
6262	Overseas Conf. & Off. Vis	190,000	65,000	0	255,000	0	255,000	249,362	249,362	5,638	0
6264	Vehicle Spares & Maintena	3,500	0	0	3,500	0	3,500	3,500	2,191	1,309	1,309
6282	Equipment Maintenance	6,363	1,000	0	7,363	0	7,363	7,363	6,570	793	793
6284	Other	128,156	(22,000)	0	106,156	0	106,156	105,368	105,350	806	18
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	550	0	0
6294	Other	198,000	(60,000)	0	138,000	0	138,000	128,002	126,315	11,685	1,687
6302	Training (incl Scholar's)	2,500	0	0	2,500	0	2,500	2,000	1,995	505	5
6331	Refunds of Revenues	7,967	0	0	7,967	0	7,967	5,528	4,865	3,102	663
6341	Non-Pensionable Employ	117,700	(40,000)	0	77,700	0	77,700	77,589	77,342	358	247
6342	Pension Increases	2,042,000	62,000	0	2,104,000	0	2,104,000	2,104,000	2,103,266	734	734

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 041 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		752,299	0	93,106	845,405	0	845,405	844,282	837,550	7,855	6,732
6111	Administrative	51,027	(5,137)	0	45,890	0	45,890	45,890	45,890	0	0
6114	Clerical & Office Support	12,934	(2,285)	0	10,649	0	10,649	10,649	10,649	0	0
6115	Semi-Skilled Operat&Unski	4,592	(576)	0	4,016	0	4,016	4,016	4,016	0	0
6116	Contracted Employees	60,100	8,996	0	69,096	0	69,096	69,096	69,096	0	0
6117	Temporary Employees	2,473	(6)	0	2,467	0	2,467	2,467	2,467	0	0
6131	Other Direct Labour Costs	3,381	150	0	3,531	0	3,531	3,531	3,531	0	0
6133	Benefits & Allowances	7,356	(749)	0	6,607	0	6,607	6,607	6,607	0	0
6134	National Insurance	4,700	(393)	0	4,307	0	4,307	4,307	4,307	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Suppli	10,600	5,240	0	15,840	0	15,840	15,840	15,815	25	25
6224	Print & Non-Print Material	11,000	(5,240)	0	5,760	0	5,760	5,760	5,747	13	13
6231	Fuel and Lubricants	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6241	Rental of Buildings	4,077	(4,077)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	11,550	4,500	0	16,050	0	16,050	14,987	14,977	1,073	10
6243	Janitorial & Cleaning Supp	3,500	500	0	4,000	0	4,000	4,000	4,000	0	0
6261	Local Travel & Subsisten	29,461	(5,191)	0	24,270	0	24,270	24,270	24,270	0	0
6263	Postage Telex & Cablegram	6,000	5,117	0	11,117	0	11,117	11,117	10,406	711	711
6264	Vehicle Spares & Maintena	3,800	2,500	0	6,300	0	6,300	6,300	6,241	59	59
6265	Other Transp Travel & Post	18,870	(6,500)	0	12,370	0	12,370	12,370	12,370	0	0
6271	Telephone Charges	18,575	0	0	18,575	0	18,575	18,575	18,505	70	70
6272	Electricity Charges	23,700	0	0	23,700	0	23,700	23,700	19,306	4,394	4,394
6273	Water Charges	6,700	(3,931)	0	2,769	0	2,769	2,769	1,908	861	861
6281	Security Services	10,000	(1,067)	0	8,933	0	8,933	8,933	8,933	0	0
6282	Equipment Maintenance	6,500	4,205	0	10,705	0	10,705	10,705	10,565	140	140
6283	Cleaning & Extermin Svcs	2,735	627	0	3,362	0	3,362	3,362	3,341	21	21
6284	Other	15,000	0	0	15,000	0	15,000	15,000	14,853	147	147
6291	National & Other Events	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6293	Refreshment and Meals	5,000	4,000	0	9,000	0	9,000	9,000	9,000	0	0
6294	Other	41,000	(683)	93,106	133,423	0	133,423	133,423	133,409	14	14
6302	Training (incl Scholar's)	60	0	0	60	0	60	0	0	60	0
6322	Subsid & Cont to Intl Org	370,391	0	0	370,391	0	370,391	370,391	370,391	0	0
6331	Refunds of Revenues	267	0	0	267	0	267	267	0	267	267

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 2010

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		1,640,236	0	0	1,640,236	0	1,640,236	1,606,667	1,595,549	44,687	11,118
6111	Administrative	22,726	568	0	23,294	0	23,294	23,294	23,294	0	0
6113	Other Tech. & Craft Skill	112,775	(4,000)	0	108,775	0	108,775	108,775	108,699	76	76
6114	Clerical & Office Support	124,298	2,995	0	127,293	0	127,293	127,293	126,899	394	394
6115	Semi-Skilled Operat&Unski	56,074	2,421	0	58,495	0	58,495	58,490	57,923	572	567
6116	Contracted Employees	316,240	13,323	0	329,563	0	329,563	329,563	328,034	1,529	1,529
6117	Temporary Employees	3,883	0	0	3,883	0	3,883	3,570	3,570	313	0
6131	Other Direct Labour Costs	34,299	(3,215)	0	31,084	0	31,084	28,553	28,553	2,531	0
6133	Benefits & Allowances	229,000	(12,092)	0	216,908	0	216,908	186,424	177,872	39,036	8,552
6134	National Insurance	2,000	0	0	2,000	0	2,000	1,764	1,764	236	0
6223	Office Materials & Suppli	10,000	295	0	10,295	0	10,295	10,295	10,295	0	0
6224	Print & Non-Print Material	9,742	(2,579)	0	7,163	0	7,163	7,163	7,163	0	0
6231	Fuel and Lubricants	25,986	(341)	0	25,645	0	25,645	25,645	25,645	0	0
6241	Rental of Buildings	404,712	(20,919)	0	383,793	0	383,793	383,793	383,793	0	0
6242	Maintenance of Buildings	31,782	24,454	0	56,236	0	56,236	56,236	56,236	0	0
6243	Janitorial & Cleaning Supp	10,723	(2,901)	0	7,822	0	7,822	7,822	7,822	0	0
6255	Maint of Other Infrastru	1,642	(1,162)	0	480	0	480	480	480	0	0
6261	Local Travel & Subsisten	17,700	2,482	0	20,182	0	20,182	20,182	20,182	0	0
6263	Postage Telex & Cablegram	10,000	77	0	10,077	0	10,077	10,077	10,077	0	0
6264	Vehicle Spares & Maintena	21,000	(2,482)	0	18,518	0	18,518	18,518	18,518	0	0
6271	Telephone Charges	50,000	(3,275)	0	46,725	0	46,725	46,725	46,725	0	0
6272	Electricity Charges	25,400	(2,518)	0	22,882	0	22,882	22,882	22,882	0	0
6273	Water Charges	10,848	(414)	0	10,434	0	10,434	10,434	10,434	0	0
6281	Security Services	20,000	(3,363)	0	16,637	0	16,637	16,637	16,637	0	0
6282	Equipment Maintenance	14,410	(800)	0	13,610	0	13,610	13,610	13,610	0	0
6283	Cleaning & Extermin Svcs	6,500	(1,565)	0	4,935	0	4,935	4,935	4,935	0	0
6284	Other	9,367	1,378	0	10,745	0	10,745	10,745	10,745	0	0
6291	National & Other Events	4,600	713	0	5,313	0	5,313	5,313	5,313	0	0
6293	Refreshment and Meals	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6294	Other	46,000	13,953	0	59,953	0	59,953	59,953	59,953	0	0
6302	Training (incl Scholar's)	2,166	(977)	0	1,189	0	1,189	1,189	1,189	0	0
6311	Rates & Taxes	1,020	0	0	1,020	0	1,020	1,020	1,020	0	0
6331	Refunds of Revenue	443	(56)	0	387	0	387	387	387	0	0

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 2010

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		98,483	0	0	98,483	0	98,483	86,699	86,003	12,480	696
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	8,193	289	0	8,482	0	8,482	8,481	8,481	1	0
6113	Other Tech. & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,003	0	0	2,003	0	2,003	1,977	1,977	26	0
6115	Semi-Skilled Operat&Unski	434	21	0	455	0	455	455	455	0	0
6116	Contracted Employees	16,700	(639)	0	16,061	0	16,061	15,046	15,046	1,015	0
6131	Other Direct Labour Costs	148	303	0	451	0	451	451	451	0	0
6133	Benefits & Allowances	1,005	26	0	1,031	0	1,031	1,029	1,029	2	0
6134	National Insurance	840	0	0	840	0	840	774	774	66	0
6223	Office Materials & Suppli	3,400	0	0	3,400	0	3,400	3,400	3,400	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	1,100	0	0	1,100	0	1,100	503	503	597	0
6241	Rental of Buildings	930	(635)	0	295	0	295	25	25	270	0
6242	Maintenance of Buildings	1,420	635	0	2,055	0	2,055	2,055	2,055	0	0
6243	Janitorial & Cleaning Supp	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6261	Local Travel & Subsisten	3,300	0	0	3,300	0	3,300	2,736	2,459	841	277
6263	Postage Telex & Cablegram	157	0	0	157	0	157	157	157	0	0
6264	Vehicle Spares & Maintena	1,700	0	0	1,700	0	1,700	908	853	847	55
6271	Telephone Charges	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6272	Electricity Charges	4,070	0	0	4,070	0	4,070	4,070	4,070	0	0
6273	Water Charges	700	0	0	700	0	700	700	700	0	0
6281	Security Services	1,301	0	0	1,301	0	1,301	0	0	1,301	0
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6283	Cleaning & Extermin Svcs	900	0	0	900	0	900	900	540	360	360
6293	Refreshment and Meals	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6294	Other	2,200	0	0	2,200	0	2,200	2,200	2,196	4	4
6322	Subsid & Cont to Intl Org	36,482	0	0	36,482	0	36,482	29,332	29,332	7,150	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		636,216	0	0	636,216	0	636,216	622,061	610,607	25,609	11,454
6111	Administrative	11,734	1,007	0	12,741	0	12,741	12,740	12,740	1	0
6112	Senior Technical	2,418	121	0	2,539	0	2,539	2,538	2,538	1	0
6113	Other Tech. & Craft Skill	611	32	0	643	0	643	642	642	1	0
6114	Clerical & Office Support	10,873	(402)	0	10,471	0	10,471	9,201	9,201	1,270	0
6115	Semi-Skilled Operat&Unski	5,282	0	0	5,282	0	5,282	5,028	5,028	254	0
6116	Contracted Employees	74,000	2,130	0	76,130	0	76,130	74,770	74,755	1,375	15
6131	Other Direct Labour Costs	10,799	(2,888)	0	7,911	0	7,911	7,761	7,761	150	0
6133	Benefits & Allowances	4,351	0	0	4,351	0	4,351	3,532	3,532	819	0
6134	National Insurance	2,500	0	0	2,500	0	2,500	2,250	2,250	250	0
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	80	0	0
6222	Field Material & Supplies	120	0	0	120	0	120	120	113	7	7
6223	Office Materials & Suppli	16,000	0	0	16,000	0	16,000	16,000	15,996	4	4
6224	Print & Non-Print Material	4,000	0	0	4,000	0	4,000	4,000	2,383	1,617	1,617
6231	Fuel and Lubricants	5,300	0	0	5,300	0	5,300	5,300	3,552	1,748	1,748
6242	Maintenance of Buildings	5,500	1,639	0	7,139	0	7,139	7,139	7,130	9	9
6243	Janitorial & Cleaning Supp	3,300	0	0	3,300	0	3,300	3,300	3,299	1	1
6255	Maint of Other Infrastru	2,500	(981)	0	1,519	0	1,519	1,519	1,499	20	20
6261	Local Travel & Subsisten	6,000	0	0	6,000	0	6,000	6,000	4,190	1,810	1,810
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	99	1	1
6264	Vehicle Spares & Maintena	4,500	0	0	4,500	0	4,500	4,500	3,913	587	587
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,475	2,308	192	167
6272	Electricity Charges	10,700	0	0	10,700	0	10,700	10,700	10,700	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,075	125	125
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,885	115	115
6283	Cleaning & Extermin Svcs	5,000	0	0	5,000	0	5,000	5,000	3,705	1,295	1,295
6284	Other	44,000	(2,658)	0	41,342	0	41,342	41,342	40,535	807	807
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	25,300	2,000	0	27,300	0	27,300	27,300	24,293	3,007	3,007
6302	Training (incl Scholar's)	650	0	0	650	0	650	650	648	2	2
6321	Subsid & Cont to Local Org	361,640	0	0	361,640	0	361,640	351,616	351,499	10,141	117
6322	Subsid & Cont to Intl Org	9,258	0	0	9,258	0	9,258	9,258	9,258	0	0

MS. L. COONJAH
HEAD OF BUDGET AGENCY

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		42,206	0	0	42,206	0	42,206	42,206	42,206	0	0
6111	Administrative	10,060	(1,277)	0	8,783	0	8,783	8,783	8,783	0	0
6113	Other Tech. & Craft Skill	1,831	434	0	2,265	0	2,265	2,265	2,265	0	0
6114	Clerical & Office Support	5,436	(1,304)	0	4,132	0	4,132	4,132	4,132	0	0
6115	Semi-Skilled Operat&Unski	867	43	0	910	0	910	910	910	0	0
6116	Contracted Employees	6,000	1,709	0	7,709	0	7,709	7,709	7,709	0	0
6131	Other Direct Labour Costs	1,327	475	0	1,802	0	1,802	1,802	1,802	0	0
6133	Benefits & Allowances	1,785	92	0	1,877	0	1,877	1,877	1,877	0	0
6134	National Insurance	1,328	(172)	0	1,156	0	1,156	1,156	1,156	0	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6223	Office Materials & Suppli	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6224	Print &Non-Print Material	310	0	0	310	0	310	310	310	0	0
6231	Fuel and Lubricants	365	0	0	365	0	365	365	365	0	0
6242	Maintenance of Buildings	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial &Cleaning Supp	327	0	0	327	0	327	327	327	0	0
6261	Local Travel & Subsisten	844	(200)	0	644	0	644	644	644	0	0
6263	Postage Telex & Cablegram	41	0	0	41	0	41	41	41	0	0
6264	Vehicle Spares & Maintena	230	0	0	230	0	230	230	230	0	0
6271	Telephone Charges	1,300	(200)	0	1,100	0	1,100	1,100	1,100	0	0
6272	Electricity Charges	1,584	600	0	2,184	0	2,184	2,184	2,184	0	0
6281	Security Services	413	0	0	413	0	413	413	413	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermin Svcs	775	(100)	0	675	0	675	675	675	0	0
6284	Other	720	(100)	0	620	0	620	620	620	0	0
6293	Refreshment and Meals	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6294	Other	138	0	0	138	0	138	138	138	0	0

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 2010

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		58,575	0	0	58,575	0	58,575	57,909	57,089	1,486	820
6111	Administrative	6,677	597	0	7,274	0	7,274	7,274	7,274	0	0
6113	Other Tech. & Craft Skill	2,281	(233)	0	2,048	0	2,048	2,048	2,048	0	0
6114	Clerical & Office Support	7,252	(338)	0	6,914	0	6,914	6,914	6,914	0	0
6115	Semi-Skilled Operat&Unski	1,733	86	0	1,819	0	1,819	1,819	1,819	0	0
6116	Contracted Employees	11,034	0	0	11,034	0	11,034	11,034	11,034	0	0
6131	Other Direct Labour Costs	1,159	(281)	0	878	0	878	878	878	0	0
6133	Benefits & Allowances	1,593	169	0	1,762	0	1,762	1,762	1,762	0	0
6134	National Insurance	1,338	0	0	1,338	0	1,338	1,328	1,328	10	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Material & Supplies	283	0	0	283	0	283	283	233	50	50
6223	Office Materials & Suppli	2,917	0	0	2,917	0	2,917	2,917	2,917	0	0
6224	Print &Non-Print Material	710	0	0	710	0	710	710	691	19	19
6231	Fuel and Lubricants	1,000	100	0	1,100	0	1,100	1,100	1,099	1	1
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6243	Janitorial &Cleaning Supp	500	0	0	500	0	500	500	500	0	0
6255	Maint of Other Infrastru	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6261	Local Travel & Subsisten	2,600	(500)	0	2,100	0	2,100	2,100	2,035	65	65
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintena	475	0	0	475	0	475	475	475	0	0
6271	Telephone Charges	720	0	0	720	0	720	720	690	30	30
6272	Electricity Charges	500	0	0	500	0	500	500	85	415	415
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	3,150	0	0	3,150	0	3,150	2,494	2,264	886	230
6282	Equipment Maintenance	950	400	0	1,350	0	1,350	1,350	1,350	0	0
6283	Cleaning & Extermin Svcs	165	0	0	165	0	165	165	165	0	0
6284	Other	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6291	National & Other Events	50	0	0	50	0	50	50	50	0	0
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6294	Other	550	0	0	550	0	550	550	550	0	0
6302	Training (incl Scholar's)	123	0	0	123	0	123	123	114	9	9

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 2010

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		1,040,845	80,000	0	1,120,845	0	1,120,845	1,010,353	837,924	282,921	172,429
6111	Administrative	6,668	840	0	7,508	0	7,508	7,508	7,508	0	0
6112	Senior Technical	11,762	(50)	0	11,712	0	11,712	11,712	11,712	0	0
6113	Other Tech. & Craft Skill	22,459	(2,282)	0	20,177	0	20,177	20,177	20,177	0	0
6114	Clerical & Office Support	137,428	1,492	0	138,920	0	138,920	138,920	138,856	64	64
6115	Semi-Skilled Operat&Unski	23,994	0	0	23,994	0	23,994	23,994	23,994	0	0
6116	Contracted Employees	180,785	0	0	180,785	0	180,785	180,785	180,785	0	0
6131	Other Direct Labour Costs	4,935	(1,559)	0	3,376	0	3,376	3,376	3,374	2	2
6133	Benefits & Allowances	12,453	1,256	0	13,709	0	13,709	13,709	13,709	0	0
6134	National Insurance	14,927	304	0	15,231	0	15,231	15,076	15,076	155	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	299	75	425	224
6222	Field Material & Supplies	33,707	(21,575)	0	12,132	0	12,132	10,325	2,116	10,016	8,209
6223	Office Materials & Suppli	55,000	8,503	0	63,503	0	63,503	63,503	6,864	56,639	56,639
6224	Print & Non-Print Material	20,083	(11,429)	0	8,654	0	8,654	8,137	814	7,840	7,323
6231	Fuel and Lubricants	10,000	3,000	0	13,000	0	13,000	13,000	11,974	1,026	1,026
6241	Rental of Buildings	56,160	0	0	56,160	0	56,160	47,860	38,198	17,962	9,662
6242	Maintenance of Buildings	3,550	0	0	3,550	0	3,550	3,319	1,012	2,538	2,307
6243	Janitorial & Cleaning Supp	800	0	0	800	0	800	800	310	490	490
6255	Maint of Other Infrastru	3,900	0	0	3,900	0	3,900	2,850	1,821	2,079	1,029
6261	Local Travel & Subsisten	40,000	0	0	40,000	0	40,000	27,158	13,110	26,890	14,048
6263	Postage Telex & Cablegram	2,000	7,500	0	9,500	0	9,500	9,202	4,664	4,836	4,538
6264	Vehicle Spares & Maintena	10,645	0	0	10,645	0	10,645	9,771	9,512	1,133	259
6265	Other Transp Travel & Post	60,000	0	0	60,000	0	60,000	34,954	14,932	45,068	20,022
6271	Telephone Charges	14,388	0	0	14,388	0	14,388	11,244	8,771	5,617	2,473
6272	Electricity Charges	48,970	0	0	48,970	0	48,970	29,660	28,445	20,525	1,215
6273	Water Charges	6,900	0	0	6,900	0	6,900	6,900	3,795	3,105	3,105
6281	Security Services	124,930	0	0	124,930	0	124,930	103,027	92,418	32,512	10,609
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	9,302	3,551	8,449	5,751
6283	Cleaning & Extermin Svcs	4,700	0	0	4,700	0	4,700	3,525	2,125	2,575	1,400
6284	Other	28,000	11,000	0	39,000	0	39,000	38,953	32,030	6,970	6,923
6293	Refreshment and Meals	6,000	0	0	6,000	0	6,000	5,331	4,295	1,705	1,036
6294	Other	80,201	80,000	0	160,201	0	160,201	149,976	137,110	23,091	12,866
6302	Training (incl Scholar's)	3,000	3,000	0	6,000	0	6,000	6,000	4,791	1,209	1,209

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 2010**

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		897,872	(80,000)	0	817,872	0	817,872	200,388	177,305	640,567	23,083
6221	Drugs & Medical Supplies	480	0	0	480	0	480	0	0	480	0
6222	Field Material & Supplies	19,957	0	0	19,957	0	19,957	3,000	0	19,957	3,000
6223	Office Materials & Suppli	9,708	0	0	9,708	0	9,708	500	84	9,624	416
6224	Print & Non-Print Material	176,318	0	0	176,318	0	176,318	5,000	4,159	172,159	841
6231	Fuel and Lubricants	13,763	0	0	13,763	0	13,763	2,000	771	12,992	1,229
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	386	303	4,697	83
6243	Janitorial & Cleaning Supp	815	0	0	815	0	815	160	7	808	153
6261	Local Travel & Subsisten	26,092	0	0	26,092	0	26,092	10,000	208	25,884	9,792
6263	Postage Telex & Cablegram	433	0	0	433	0	433	100	0	433	100
6264	Vehicle Spares & Maintena	0	0	0	0	0	0	0	0	0	0
6265	Other Transp Travel & Post	61,741	0	0	61,741	0	61,741	14,533	14,532	47,209	1
6271	Telephone Charges	6,810	0	0	6,810	0	6,810	1,500	1,345	5,465	155
6272	Electricity Charges	2,940	0	0	2,940	0	2,940	550	0	2,940	550
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	14,076	14,033	13,897	43
6282	Equipment Maintenance	2,980	0	0	2,980	0	2,980	500	0	2,980	500
6284	Other	14,070	0	0	14,070	0	14,070	1,050	1,047	13,023	3
6293	Refreshment and Meals	35,343	0	0	35,343	0	35,343	5,000	0	35,343	5,000
6294	Other	436,600	(80,000)	0	356,600	0	356,600	136,500	135,302	221,298	1,198
6302	Training (incl Scholar's)	56,392	0	0	56,392	0	56,392	5,533	5,514	50,878	19

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 2010

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds Available	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		52,807	0	0	52,807	0	52,807	52,360	49,287	3,520	3,073
6116	Contracted Employees	19,415	0	0	19,415	0	19,415	19,415	19,415	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	116	4	4
6222	Field Material & Supplies	185	0	0	185	0	185	185	90	95	95
6223	Office Materials & Suppli	1,200	0	0	1,200	0	1,200	1,200	1,123	77	77
6224	Print & Non-Print Material	630	0	0	630	0	630	630	603	27	27
6231	Fuel and Lubricants	3,500	1,000	0	4,500	0	4,500	4,500	4,499	1	1
6241	Rental of Buildings	0	254	0	254	0	254	254	254	0	0
6242	Maintenance of Buildings	200	500	0	700	0	700	700	700	0	0
6243	Janitorial & Cleaning Supp	182	0	0	182	0	182	182	124	58	58
6261	Local Travel & Subsisten	5,000	0	0	5,000	0	5,000	5,000	4,002	998	998
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Maintena	2,150	300	0	2,450	0	2,450	2,450	2,325	125	125
6265	Other Transp Travel & Post	14,200	(2,754)	0	11,446	0	11,446	11,446	10,573	873	873
6271	Telephone Charges	1,700	300	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	3,000	0	0	3,000	0	3,000	2,553	1,826	1,174	727
6282	Equipment Maintenance	500	300	0	800	0	800	800	800	0	0
6283	Cleaning & Extermin Svcs	160	0	0	160	0	160	160	155	5	5
6284	Other	300	0	0	300	0	300	300	247	53	53
6293	Refreshment and Meals	240	50	0	290	0	290	290	287	3	3
6294	Other	105	50	0	155	0	155	155	148	7	7

MR. N. DHARAMLALL
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 2010

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		33,606	(1)	0	33,605	0	33,605	33,503	32,800	805	703
6111	Administrative	0	797	0	797	0	797	797	797	0	0
6113	Other Tech. & Craft Skill	0	414	0	414	0	414	414	414	0	0
6114	Clerical & Office Support	7,940	(1,207)	0	6,733	0	6,733	6,733	6,733	0	0
6115	Semi-Skilled Operat&Unski	1,300	(155)	0	1,145	0	1,145	1,145	1,145	0	0
6116	Contracted Employees	9,100	37	0	9,137	0	9,137	9,137	9,137	0	0
6131	Other Direct Labour Costs	280	80	0	360	0	360	360	360	0	0
6133	Benefits & Allowances	748	46	0	794	0	794	794	794	0	0
6134	National Insurance	743	(13)	0	730	0	730	730	730	0	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 & Suppli	660	0	0	660	0	660	660	660	0	0
6224	Print & Non-Print Material	325	0	0	325	0	325	325	322	3	3
6231	Fuel and Lubricants	820	0	0	820	0	820	820	820	0	0
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial & Cleaning Supp	220	0	0	220	0	220	220	215	5	5
6255	Maint of Other Infrastru	300	0	0	300	0	300	300	300	0	0
6261	Local Travel & Subsisten	220	(40)	0	180	0	180	180	157	23	23
6263	Postage Telex & Cablegram	35	0	0	35	0	35	35	0	35	35
6264	Vehicle Spares & Maintena	1,100	0	0	1,100	0	1,100	998	839	261	159
6271	Telephone Charges	750	10	0	760	0	760	760	740	20	20
6272	Electricity Charges	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6273	Water Charges	650	(270)	0	380	0	380	380	379	1	1
6281	Security Services	470	0	0	470	0	470	470	462	8	8
6282	Equipment Maintenance	430	240	0	670	0	670	670	608	62	62
6283	Cleaning & Extermin Svcs	460	(240)	0	220	0	220	220	60	160	160
6284	Other	80	260	0	340	0	340	340	302	38	38
6291	National & Other Events	500	0	0	500	0	500	500	406	94	94
6293	Refreshment and Meals	245	0	0	245	0	245	245	193	52	52
6294	Other	50	40	0	90	0	90	90	47	43	43

MR. N. DHARAMLALL
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 2010

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		151,223	1	0	151,224	0	151,224	137,947	130,574	20,650	7,373
6111	Administrative	9,702	1,055	0	10,757	0	10,757	10,757	10,757	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	6,273	(449)	0	5,824	0	5,824	4,977	4,977	847	0
6131	Other Direct Labour Costs	3,085	(605)	0	2,480	0	2,480	1,614	1,614	866	0
6133	Benefits & Allowances	1,410	0	0	1,410	0	1,410	1,389	1,389	21	0
6134	National Insurance	882	0	0	882	0	882	697	697	185	0
6211	Expens Specific to Agency	87,776	0	0	87,776	0	87,776	83,574	83,574	4,202	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	60	0	0	60	0	60	60	51	9	9
6223	Office Materials & Suppli	380	0	0	380	0	380	380	333	47	47
6224	Print & Non-Print Material	1,500	0	0	1,500	0	1,500	1,500	1,473	27	27
6231	Fuel and Lubricants	400	0	0	400	0	400	400	400	0	0
6243	Janitorial & Cleaning Supp	240	0	0	240	0	240	240	227	13	13
6261	Local Travel & Subsisten	600	0	0	600	0	600	600	366	234	234
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Maintena	60	0	0	60	0	60	60	0	60	60
6271	Telephone Charges	600	0	0	600	0	600	544	544	56	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	300	0	0	300	0	300	300	265	35	35
6283	Cleaning & Extermin Svcs	30	0	0	30	0	30	30	0	30	30
6284	Other	17,500	(1,770)	0	15,730	0	15,730	8,630	8,250	7,480	380
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	60	20	0	80	0	80	80	48	32	32
6294	Other	500	1,500	0	2,000	0	2,000	2,000	1,962	38	38
6302	Training (incl Scholar's)	14,000	0	0	14,000	0	14,000	14,000	8,321	5,679	5,679
6312	Subven to Local Authority	5,000	250	0	5,250	0	5,250	5,250	5,126	124	124
6322	Subsid & Cont to Intl Org	800	0	0	800	0	800	800	150	650	650

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

AGENCY 14 - PUBLIC SERVICE MINISTRY
PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		353,422	0	0	353,422	0	353,422	349,181	346,865	6,557	2,316
6111	Administrative	6,702	360	0	7,062	0	7,062	7,061	7,061	1	0
6112	Senior Technical	3,270	(280)	0	2,990	0	2,990	2,451	2,451	539	0
6113	Other Tech. & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	5,806	0	0	5,806	0	5,806	4,622	4,622	1,184	0
6115	Semi-Skilled Operat&Unski	2,438	122	0	2,560	0	2,560	2,559	2,559	1	0
6116	Contracted Employees	62,200	1,400	0	63,600	0	63,600	63,599	63,534	66	65
6117	Temporary Employees	518	452	0	970	0	970	970	970	0	0
6131	Other Direct Labour Costs	1,344	0	0	1,344	0	1,344	466	466	878	0
6133	Benefits & Allowances	4,443	(2,054)	0	2,389	0	2,389	1,544	1,544	845	0
6134	National Insurance	1,550	0	0	1,550	0	1,550	1,159	1,159	391	0
6221	Drugs & Medical Supplies	62	0	0	62	0	62	62	62	0	0
6223	Office Materials & Suppli	2,000	0	0	2,000	0	2,000	2,000	1,951	49	49
6224	Print & Non-Print Material	800	0	0	800	0	800	800	675	125	125
6231	Fuel and Lubricants	2,535	225	0	2,760	0	2,760	2,760	2,731	29	29
6242	Maintenance of Buildings	4,190	0	0	4,190	0	4,190	4,190	4,081	109	109
6243	Janitorial & Cleaning Supp	816	0	0	816	0	816	816	815	1	1
6261	Local Travel & Subsisten	3,740	0	0	3,740	0	3,740	3,740	3,728	12	12
6263	Postage Telex & Cablegram	294	(53)	0	241	0	241	241	113	128	128
6264	Vehicle Spares & Maintena	2,052	0	0	2,052	0	2,052	2,052	2,023	29	29
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	2,751	2,238	762	513
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	5,848	5,835	165	13
6273	Water Charges	950	1,166	0	2,116	0	2,116	2,116	1,891	225	225
6281	Security Services	9,568	(1,206)	0	8,362	0	8,362	8,362	7,475	887	887
6282	Equipment Maintenance	2,069	0	0	2,069	0	2,069	2,069	2,068	1	1
6283	Cleaning & Extermin Svcs	320	53	0	373	0	373	373	372	1	1
6284	Other	4,900	(225)	0	4,675	0	4,675	4,675	4,670	5	5
6291	National & Other Events	475	0	0	475	0	475	475	474	1	1
6293	Refreshment and Meals	830	0	0	830	0	830	830	801	29	29
6294	Other	5,000	0	0	5,000	0	5,000	5,000	4,932	68	68
6302	Training (incl Scholar's)	212,633	40	0	212,673	0	212,673	212,673	212,663	10	10
6322	Subsid & Cont to Intl Org	2,917	0	0	2,917	0	2,917	2,917	2,901	16	16

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 2010

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)	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		279,064	0	22,277	301,341	0	301,341	298,474	294,617	6,724	3,857
6111	Administrative	7,820	0	0	7,820	0	7,820	6,551	6,551	1,269	0
6113	Other Tech. & Craft Skill	1,651	0	0	1,651	0	1,651	1,479	1,479	172	0
6115	Semi-Skilled Operat&Unski	4,519	226	0	4,745	0	4,745	4,745	4,745	0	0
6116	Contracted Employees	67,300	157	0	67,457	0	67,457	67,457	67,358	99	99
6131	Other Direct Labour Costs	730	(383)	0	347	0	347	0	0	347	0
6133	Benefits & Allowances	1,429	0	0	1,429	0	1,429	1,000	1,000	429	0
6134	National Insurance	1,150	0	0	1,150	0	1,150	934	934	216	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Material & Supplies	170	0	0	170	0	170	170	132	38	38
6223	Office Materials & Suppli	2,123	0	0	2,123	0	2,123	2,123	2,095	28	28
6224	Print &Non-Print Material	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6231	Fuel and Lubricants	8,000	1,400	1,500	10,900	0	10,900	10,900	10,796	104	104
6241	Rental of Buildings	4,320	(1,500)	0	2,820	0	2,820	2,820	2,820	0	0
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,998	2	2
6243	Janitorial &Cleaning Supp	1,200	0	0	1,200	0	1,200	1,200	1,162	38	38
6255	Maint of Other Infrastru	1,000	0	0	1,000	0	1,000	1,000	994	6	6
6261	Local Travel & Subsisten	6,000	1,100	200	7,300	0	7,300	7,300	6,665	635	635
6263	Postage Telex & Cablegram	75	0	0	75	0	75	75	12	63	63
6264	Vehicle Spares & Maintena	5,500	800	0	6,300	0	6,300	6,300	6,241	59	59
6265	Other Transp Travel &Post	13,500	2,000	9,872	25,372	0	25,372	25,318	24,552	820	766
6271	Telephone Charges	2,000	550	0	2,550	0	2,550	2,550	2,550	0	0
6272	Electricity Charges	8,870	0	0	8,870	0	8,870	8,870	8,857	13	13
6273	Water Charges	1,728	0	0	1,728	0	1,728	1,728	1,728	0	0
6281	Security Services	12,000	(1,000)	0	11,000	0	11,000	11,000	10,841	159	159
6282	Equipment Maintenance	2,132	0	0	2,132	0	2,132	1,876	1,875	257	1
6283	Cleaning & Extermin Svcs	2,500	(950)	0	1,550	0	1,550	1,550	1,510	40	40
6284	Other	6,000	1,500	435	7,935	0	7,935	7,935	7,832	103	103
6291	National & Other Events	19,700	1,400	0	21,100	0	21,100	21,100	20,990	110	110
6292	Dietary	16,000	(5,600)	0	10,400	0	10,400	10,400	10,372	28	28
6293	Refreshment and Meals	1,400	200	0	1,600	0	1,600	1,600	1,572	28	28
6294	Other	5,436	0	8,547	13,983	0	13,983	13,983	13,963	20	20
6302	Training (incl Scholar's)	69,000	400	0	69,400	0	69,400	69,400	69,324	76	76
6321	Subsid& Cont to Local Org	636	(300)	1,723	2,059	0	2,059	1,935	494	1,565	1,441

MR. C. CROAL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		1,178,986	999	300,000	1,479,987	0	1,479,987	1,479,677	1,478,161	1,826	1,516
6111	Administrative	8,209	(1,661)	0	6,549	0	6,549	6,549	6,548	1	1
6112	Senior Technical	3,337	781	0	4,118	0	4,118	4,118	4,117	1	1
6113	Other Tech. & Craft Skill	8,240	300	0	8,540	0	8,540	8,540	8,540	0	0
6114	Clerical & Office Support	12,342	(972)	0	11,370	0	11,370	11,370	11,359	11	11
6115	Semi-Skilled Operat&Unski	2,166	108	0	2,274	0	2,274	2,274	2,274	0	0
6116	Contracted Employees	64,513	3,459	0	67,972	0	67,972	67,972	67,950	22	22
6117	Temporary Employees	8,140	(988)	0	7,152	0	7,152	7,152	7,123	29	29
6131	Other Direct Labour Costs	912	(512)	0	400	0	400	400	400	0	0
6133	Benefits & Allowances	3,407	(169)	0	3,239	0	3,239	3,238	3,238	1	0
6134	National Insurance	2,751	(347)	0	2,404	0	2,404	2,404	2,404	0	0
6221	Drugs & Medical Supplies	127	0	0	127	0	127	127	118	9	9
6222	Field Material & Supplies	150	0	0	150	0	150	150	150	0	0
6223	Office Materials & Suppli	2,512	0	0	2,512	0	2,512	2,512	2,498	14	14
6224	Print & Non-Print Material	2,100	(400)	0	1,700	0	1,700	1,700	1,695	5	5
6231	Fuel and Lubricants	2,000	0	0	2,000	0	2,000	2,000	1,864	136	136
6242	Maintenance of Buildings	6,000	1,000	0	7,000	0	7,000	7,000	7,000	0	0
6243	Janitorial & Cleaning Supp	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6255	Maint of Other Infrastru	1,700	2,400	0	4,100	0	4,100	3,791	3,791	309	0
6261	Local Travel & Subsisten	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	49	51	51
6264	Vehicle Spares & Maintena	3,700	(1,000)	0	2,700	0	2,700	2,700	2,700	0	0
6265	Other Transp Travel & Post	3,000	(1,400)	0	1,600	0	1,600	1,600	1,596	4	4
6271	Telephone Charges	2,300	0	0	2,300	0	2,300	2,300	2,296	4	4
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	1,000	13	13
6281	Security Services	12,481	0	0	12,481	0	12,481	12,481	11,708	773	773
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermin Svcs	3,490	0	0	3,490	0	3,490	3,490	3,490	0	0
6284	Other	3,639	0	0	3,639	0	3,639	3,639	3,639	0	0
6291	National & Other Events	500	400	0	900	0	900	900	900	0	0
6293	Refreshment and Meals	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6294	Other	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6302	Training (incl Scholar's)	215	0	0	215	0	215	215	211	4	4
6321	Subsid& Cont to Local Org	989,642	0	300,000	1,289,642	0	1,289,642	1,289,642	1,289,204	438	438

MR. GEORGE JARVIS
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 2010

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		1,085,173	(1,000)	30,368	1,114,543	0	1,114,543	1,114,543	1,114,453	90	90
6111	Administrative	3,188	159	0	3,347	0	3,347	3,347	3,347	0	0
6112	Senior Technical	78,102	(3,843)	0	74,259	0	74,259	74,259	74,259	0	0
6113	Other Tech. & Craft Skill	25,037	1,157	0	26,194	0	26,194	26,194	26,140	54	54
6114	Clerical & Office Support	2,457	148	0	2,605	0	2,605	2,605	2,605	0	0
6115	Semi-Skilled Operat&Unski	10,184	(421)	0	9,764	0	9,764	9,764	9,763	1	1
6116	Contracted Employees	68,063	1,705	0	69,768	0	69,768	69,768	69,768	0	0
6131	Other Direct Labour Costs	1,713	(1,274)	0	439	0	439	439	439	0	0
6133	Benefits & Allowances	24,833	3,288	0	28,121	0	28,121	28,121	28,112	9	9
6134	National Insurance	8,996	(920)	0	8,077	0	8,077	8,077	8,076	1	1
6221	Drugs & Medical Supplies	17,000	(8,080)	0	8,920	0	8,920	8,920	8,920	0	0
6222	Field Material & Supplies	16,000	(2,023)	0	13,977	0	13,977	13,977	13,977	0	0
6223	Office Materials & Suppli	10,554	(2,386)	0	8,168	0	8,168	8,168	8,168	0	0
6224	Print & Non-Print Material	6,000	(3,600)	0	2,400	0	2,400	2,400	2,400	0	0
6231	Fuel and Lubricants	16,500	0	0	16,500	0	16,500	16,500	16,499	1	1
6241	Rental of Buildings	2,500	(700)	0	1,800	0	1,800	1,800	1,785	15	15
6242	Maintenance of Buildings	8,360	(1,000)	0	7,360	0	7,360	7,360	7,360	0	0
6243	Janitorial & Cleaning Supp	1,119	0	0	1,119	0	1,119	1,119	1,117	2	2
6252	Maintenance of Bridges	400	0	0	400	0	400	400	400	0	0
6255	Maint of Other Infrastru	2,290	(563)	0	1,727	0	1,727	1,727	1,727	0	0
6261	Local Travel & Subsisten	32,500	(5,000)	0	27,500	0	27,500	27,500	27,500	0	0
6263	Postage Telex & Cablegram	150	(110)	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Maintena	5,880	(750)	0	5,130	0	5,130	5,130	5,130	0	0
6265	Other Transp Travel & Post	2,500	4,668	0	7,168	0	7,168	7,168	7,168	0	0
6271	Telephone Charges	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6272	Electricity Charges	6,210	(1,000)	0	5,210	0	5,210	5,210	5,210	0	0
6273	Water Charges	2,250	0	0	2,250	0	2,250	2,250	2,250	0	0
6281	Security Services	5,387	(1,041)	0	4,346	0	4,346	4,346	4,346	0	0
6282	Equipment Maintenance	2,376	(952)	0	1,424	0	1,424	1,424	1,424	0	0
6283	Cleaning & Extermin Svcs	1,505	0	0	1,505	0	1,505	1,505	1,505	0	0
6284	Other	15,000	9,011	0	24,011	0	24,011	24,011	24,011	0	0
6291	National & Other Events	6,400	0	0	6,400	0	6,400	6,400	6,399	1	1
6293	Refreshment and Meals	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6294	Other	10,500	(4,000)	0	6,500	0	6,500	6,500	6,494	6	6
6302	Training (incl Scholar's)	8,000	(2,000)	0	6,000	0	6,000	6,000	6,000	0	0
6321	Subsid & Cont to Local Org	619,304	18,527	30,368	668,199	0	668,199	668,199	668,199	0	0
6322	Subsid & Cont to Intl Org	56,115	0	0	56,115	0	56,115	56,115	56,115	0	0

MR. GEORGE JARVIS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		86,858	(1)	0	86,859	0	86,859	86,359	85,340	1,519	1,019
6112	Senior Technical	5,020	0	0	5,020	0	5,020	5,020	5,020	0	0
6113	Other Tech. & Craft Skill	733	0	0	733	0	733	733	733	0	0
6114	Clerical & Office Support	562	1	0	563	0	563	563	563	0	0
6115	Semi-Skilled Operat&Unski	5,117	(448)	0	4,670	0	4,670	4,670	4,670	0	0
6116	Contracted Employees	21,833	893	0	22,726	0	22,726	22,726	22,686	40	40
6131	Other Direct Labour Costs	483	(483)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,031	83	0	1,114	0	1,114	1,114	1,114	0	0
6134	National Insurance	889	(47)	0	843	0	843	843	842	1	1
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	1,800	0	0	1,800	0	1,800	1,800	1,786	14	14
6223	Office Materials & Suppli	715	0	0	715	0	715	715	714	1	1
6224	Print & Non-Print Material	440	0	0	440	0	440	440	438	2	2
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	3,300	(800)	0	2,500	0	2,500	2,000	2,000	500	0
6243	Janitorial & Cleaning Supp	165	0	0	165	0	165	165	165	0	0
6261	Local Travel & Subsisten	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	7	33	33
6264	Vehicle Spares & Maintena	1,430	0	0	1,430	0	1,430	1,430	1,430	0	0
6265	Other Transp Travel & Post	145	0	0	145	0	145	145	135	10	10
6271	Telephone Charges	700	0	0	700	0	700	700	700	0	0
6272	Electricity Charges	2,009	0	0	2,009	0	2,009	2,009	2,009	0	0
6273	Water Charges	147	0	0	147	0	147	147	147	0	0
6281	Security Services	4,852	(600)	0	4,252	0	4,252	4,252	3,503	749	749
6282	Equipment Maintenance	941	0	0	941	0	941	941	936	5	5
6283	Cleaning & Extermin Svcs	460	0	0	460	0	460	460	460	0	0
6284	Other	330	800	0	1,130	0	1,130	1,130	1,130	0	0
6291	National & Other Events	3,430	600	0	4,030	0	4,030	4,030	4,027	3	3
6293	Refreshment and Meals	880	0	0	880	0	880	880	880	0	0
6294	Other	996	0	0	996	0	996	996	994	2	2
6302	Training (incl Scholar's)	4,880	0	0	4,880	0	4,880	4,880	4,876	4	4
6322	Subsid & Cont to Intl Org	18,100	0	0	18,100	0	18,100	18,100	17,945	155	155

MR. GEORGE JARVIS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		247,760	0	0	247,760	0	247,760	247,760	241,152	6,608	6,608
6112	Senior Technical	6,217	147	0	6,364	0	6,364	6,364	6,364	0	0
6113	Other Tech. & Craft Skill	11,298	(1,610)	0	9,688	0	9,688	9,688	9,688	0	0
6114	Clerical & Office Support	2,204	0	0	2,204	0	2,204	2,204	2,097	107	107
6115	Semi-Skilled Operat&Unski	1,067	(96)	0	971	0	971	971	910	61	61
6116	Contracted Employees	19,097	1,500	0	20,597	0	20,597	20,597	20,588	9	9
6131	Other Direct Labour Costs	3,732	177	0	3,909	0	3,909	3,909	3,909	0	0
6133	Benefits & Allowances	1,484	105	0	1,589	0	1,589	1,589	1,589	0	0
6134	National Insurance	1,781	(223)	0	1,558	0	1,558	1,558	1,558	0	0
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	246	4	4
6222	Field Material & Supplies	11,100	0	0	11,100	0	11,100	11,100	10,914	186	186
6223	Office Materials & Suppli	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6224	Print & Non-Print Material	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6231	Fuel and Lubricants	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6242	Maintenance of Buildings	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6243	Janitorial & Cleaning Supp	750	0	0	750	0	750	750	750	0	0
6255	Maint of Other Infrastru	5,550	0	0	5,550	0	5,550	5,550	3,586	1,964	1,964
6261	Local Travel & Subsisten	5,000	0	0	5,000	0	5,000	5,000	4,969	31	31
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	25	75	75
6264	Vehicle Spares & Maintena	3,100	400	0	3,500	0	3,500	3,500	3,484	16	16
6265	Other Transp Travel & Post	12,700	0	0	12,700	0	12,700	12,700	12,288	412	412
6271	Telephone Charges	2,700	0	0	2,700	0	2,700	2,700	2,697	3	3
6272	Electricity Charges	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6281	Security Services	20,330	(8,400)	0	11,930	0	11,930	11,930	8,204	3,726	3,726
6282	Equipment Maintenance	10,000	8,000	0	18,000	0	18,000	18,000	18,000	0	0
6283	Cleaning & Extermin Svcs	1,700	0	0	1,700	0	1,700	1,700	1,696	4	4
6284	Other	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6291	National & Other Events	3,900	0	0	3,900	0	3,900	3,900	3,890	10	10
6293	Refreshment and Meals	400	0	0	400	0	400	400	400	0	0
6294	Other	400	0	0	400	0	400	400	400	0	0
6302	Training (incl Scholar's)	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6322	Subsid & Cont to Intl Org	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0

MR. GEORGE JARVIS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 231 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		412,048	(4,999)	0	407,049	0	407,049	399,546	396,811	10,238	2,735
6111	Administrative	2,649	101	0	2,750	0	2,750	2,750	2,750	0	0
6113	Other Tech. & Craft Skill	1,266	(246)	0	1,020	0	1,020	1,020	1,020	0	0
6115	Semi-Skilled Operat&Unski	1,149	(239)	0	910	0	910	910	910	0	0
6116	Contracted Employees	45,038	398	0	45,436	0	45,436	45,436	45,436	0	0
6131	Other Direct Labour Costs	38	0	0	38	0	38	24	24	14	0
6133	Benefits & Allowances	581	(13)	0	568	0	568	508	508	60	0
6134	National Insurance	295	0	0	295	0	295	263	263	32	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Material & Supplies	280	0	0	280	0	280	280	279	1	1
6223	Office Materials & Suppli	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6224	Print & Non-Print Material	800	0	0	800	0	800	800	800	0	0
6231	Fuel and Lubricants	4,000	2,100	0	6,100	0	6,100	6,100	6,100	0	0
6242	Maintenance of Buildings	13,200	0	0	13,200	0	13,200	13,200	13,180	20	20
6243	Janitorial & Cleaning Supp	3,650	0	0	3,650	0	3,650	3,650	3,649	1	1
6255	Maint of Other Infrastru	5,800	0	0	5,800	0	5,800	5,800	5,718	82	82
6261	Local Travel & Subsisten	5,230	200	0	5,430	0	5,430	5,430	5,430	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Maintena	2,000	2,000	0	4,000	0	4,000	4,000	4,000	0	0
6265	Other Transp Travel & Post	300	0	0	300	0	300	300	300	0	0
6271	Telephone Charges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6272	Electricity Charges	31,000	(7,000)	0	24,000	0	24,000	24,000	23,502	498	498
6273	Water Charges	4,092	0	0	4,092	0	4,092	4,092	4,092	0	0
6281	Security Services	35,197	(3,153)	0	32,044	0	32,044	24,647	23,344	8,700	1,303
6282	Equipment Maintenance	4,000	830	0	4,830	0	4,830	4,830	4,808	22	22
6283	Cleaning & Extermin Svcs	630	23	0	653	0	653	653	653	0	0
6284	Other	8,373	0	0	8,373	0	8,373	8,373	8,373	0	0
6291	National & Other Events	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6293	Refreshment and Meals	1,112	0	0	1,112	0	1,112	1,112	1,106	6	6
6294	Other	120	0	0	120	0	120	120	118	2	2
6302	Training (incl Scholar's)	200	0	0	200	0	200	200	200	0	0
6321	Subsid & Cont to Local Org	185,298	0	0	185,298	0	185,298	185,298	185,298	0	0
6322	Subsid & Cont to Intl Org	15,800	0	0	15,800	0	15,800	15,800	15,000	800	800

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 2010

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		63,317	5,000	0	68,317	0	68,317	67,983	65,929	2,388	2,054
6111	Administrative	5,425	271	0	5,696	0	5,696	5,696	5,696	0	0
6113	Other Tech. & Craft Skill	1,547	(745)	0	802	0	802	802	802	0	0
6114	Clerical & Office Support	4,709	(190)	0	4,519	0	4,519	4,460	4,460	59	0
6115	Semi-Skilled Operat&Unski	866	44	0	910	0	910	910	910	0	0
6116	Contracted Employees	6,529	857	0	7,386	0	7,386	7,386	7,359	27	27
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	762	(237)	0	525	0	525	352	352	173	0
6133	Benefits & Allowances	1,133	0	0	1,133	0	1,133	1,125	1,125	8	0
6134	National Insurance	988	0	0	988	0	988	894	894	94	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6223	Office Materials & Suppli	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6224	Print & Non-Print Material	560	758	0	1,318	0	1,318	1,318	1,318	0	0
6231	Fuel and Lubricants	210	0	0	210	0	210	210	210	0	0
6242	Maintenance of Buildings	3,200	7,446	0	10,646	0	10,646	10,646	10,644	2	2
6243	Janitorial & Cleaning Supp	700	0	0	700	0	700	700	700	0	0
6255	Maint of Other Infrastru	2,000	(1,304)	0	696	0	696	696	696	0	0
6261	Local Travel & Subsisten	900	0	0	900	0	900	900	900	0	0
6263	Postage Telex & Cablegram	72	0	0	72	0	72	72	72	0	0
6264	Vehicle Spares & Maintena	200	0	0	200	0	200	200	199	1	1
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	500	0	0	500	0	500	500	500	0	0
6281	Security Services	15,960	(2,267)	0	13,693	0	13,693	13,693	11,691	2,002	2,002
6282	Equipment Maintenance	950	367	0	1,317	0	1,317	1,317	1,312	5	5
6283	Cleaning & Extermin Svcs	450	0	0	450	0	450	450	440	10	10
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,894	6	6
6291	National & Other Events	310	0	0	310	0	310	310	310	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	299	1	1
6302	Training (incl 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 2010

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		64,734	1	0	64,735	0	64,735	63,313	53,206	11,529	10,107
6111	Administrative	1,734	1,039	0	2,773	0	2,773	2,773	2,773	0	0
6112	Senior Technical	5,836	(879)	0	4,957	0	4,957	4,673	4,673	284	0
6113	Other Tech. & Craft Skill	0	422	0	422	0	422	422	422	0	0
6114	Clerical & Office Support	1,247	(400)	0	847	0	847	834	834	13	0
6116	Contracted Employees	12,870	175	0	13,045	0	13,045	13,045	12,863	182	182
6131	Other Direct Labour Costs	1,877	(356)	0	1,521	0	1,521	832	832	689	0
6133	Benefits & Allowances	1,496	0	0	1,496	0	1,496	1,103	1,103	393	0
6134	National Insurance	674	0	0	674	0	674	631	631	43	0
6223	Office Materials & Suppli	2,360	0	0	2,360	0	2,360	2,360	2,360	0	0
6224	Print & Non-Print Material	180	0	0	180	0	180	180	180	0	0
6243	Janitorial & Cleaning Supp	250	0	0	250	0	250	250	250	0	0
6255	Maint of Other Infrastru	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsisten	2,450	0	0	2,450	0	2,450	2,450	2,450	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintena	0	0	0	0	0	0	0	0	0	0
6265	Other Transp Travel & Post	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6271	Telephone Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	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	4,845	1,155	1,155
6291	National & Other Events	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6293	Refreshment and Meals	345	0	0	345	0	345	345	342	3	3
6302	Training (incl Scholar's)	3,500	0	0	3,500	0	3,500	3,500	3,485	15	15
6321	Subsid & Cont to Local Org	20,000	0	0	20,000	0	20,000	20,000	11,248	8,752	8,752

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 2010

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		218,074	(5,999)	0	212,075	0	212,075	211,861	208,238	3,837	3,623
6111	Administrative	6,026	(405)	0	5,621	0	5,621	5,621	5,621	0	0
6112	Senior Technical	0	108	0	108	0	108	108	108	0	0
6113	Other Tech. & Craft Skill	1,260	62	0	1,322	0	1,322	1,322	1,322	0	0
6114	Clerical & Office Support	14,048	204	0	14,252	0	14,252	14,252	14,252	0	0
6115	Semi-Skilled Operat&Unski	7,262	(360)	0	6,902	0	6,902	6,866	6,866	36	0
6116	Contracted Employees	16,476	0	0	16,476	0	16,476	16,475	16,475	1	0
6131	Other Direct Labour Costs	802	290	0	1,092	0	1,092	1,060	1,060	32	0
6133	Benefits & Allowances	2,103	246	0	2,349	0	2,349	2,349	2,349	0	0
6134	National Insurance	2,222	(144)	0	2,078	0	2,078	2,033	2,032	46	1
6221	Drugs & Medical Supplies	74	0	0	74	0	74	74	74	0	0
6222	Field Material & Supplies	39	0	0	39	0	39	39	22	17	17
6223	Office Materials & Suppli	2,400	890	0	3,290	0	3,290	3,290	3,185	105	105
6224	Print &Non-Print Material	1,500	903	0	2,403	0	2,403	2,403	2,364	39	39
6231	Fuel and Lubricants	5,200	4,615	0	9,815	0	9,815	9,815	9,815	0	0
6243	Janitorial &Cleaning Supp	870	0	0	870	0	870	870	693	177	177
6261	Local Travel & Subsisten	1,500	0	0	1,500	0	1,500	1,500	1,435	65	65
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	9	11	11
6264	Vehicle Spares & Maintena	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6265	Other Transp Travel &Post	1,540	0	0	1,540	0	1,540	1,540	1,540	0	0
6271	Telephone Charges	2,150	0	0	2,150	0	2,150	2,150	1,404	746	746
6272	Electricity Charges	15,100	0	0	15,100	0	15,100	15,100	15,100	0	0
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	3,774	2,226	2,226
6281	Security Services	39,505	(16,510)	0	22,995	0	22,995	22,995	22,995	0	0
6282	Equipment Maintenance	660	817	0	1,477	0	1,477	1,477	1,458	19	19
6283	Cleaning & Extermin Svcs	418	285	0	703	0	703	703	701	2	2
6284	Other	1,480	2,000	0	3,480	0	3,480	3,480	3,368	112	112
6293	Refreshment and Meals	1,250	1,000	0	2,250	0	2,250	2,250	2,193	57	57
6294	Other	300	0	0	300	0	300	300	268	32	32
6302	Training (incl Scholar's)	100	0	0	100	0	100	0	0	100	0
6321	Subsid& Cont to Local Org	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6322	Subsid & Cont to Intl Org	32,669	0	0	32,669	0	32,669	32,669	32,655	14	14

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 2010

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
		(Allotment 1)	(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		655,898	6,000	0	661,898	0	661,898	629,739	627,089	34,809	2,650
6112	Senior Technical	0	1,442	0	1,442	0	1,442	1,442	1,442	0	0
6113	Other Tech. & Craft Skill	4,922	0	0	4,922	0	4,922	4,624	4,624	298	0
6114	Clerical & Office Support	1,069	53	0	1,122	0	1,122	1,122	1,122	0	0
6115	Semi-Skilled Operat&Unski	486	24	0	510	0	510	510	510	0	0
6116	Contracted Employees	61,874	(1,661)	0	60,213	0	60,213	28,668	28,668	31,545	0
6131	Other Direct Labour Costs	983	0	0	983	0	983	772	772	211	0
6133	Benefits & Allowances	560	138	0	698	0	698	687	687	11	0
6134	National Insurance	541	4	0	545	0	545	545	545	0	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	74	1	1
6222	Field Material & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,009	191	191
6223	Office Materials & Suppli	800	0	0	800	0	800	800	691	109	109
6224	Print & Non-Print Material	610	0	0	610	0	610	610	557	53	53
6231	Fuel and Lubricants	14,200	6,000	0	20,200	0	20,200	20,200	20,200	0	0
6242	Maintenance of Buildings	38,000	0	0	38,000	0	38,000	38,000	37,948	52	52
6243	Janitorial & Cleaning Supp	475	0	0	475	0	475	475	464	11	11
6251	Maintenance of Roads	150,000	7,778	0	157,778	0	157,778	157,778	156,762	1,016	1,016
6252	Maintenance of Bridges	30,000	0	0	30,000	0	30,000	30,000	29,980	20	20
6254	Maint of Sea & River Def	170,000	0	0	170,000	0	170,000	170,000	170,000	0	0
6255	Maint of Other Infrastru	35,000	0	0	35,000	0	35,000	35,000	34,641	359	359
6261	Local Travel & Subсистен	250	0	0	250	0	250	250	207	43	43
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Maintena	27,900	0	0	27,900	0	27,900	27,900	27,875	25	25
6271	Telephone Charges	951	(300)	0	651	0	651	557	310	341	247
6272	Electricity Charges	109,144	(7,778)	0	101,366	0	101,366	101,366	101,366	0	0
6273	Water Charges	272	0	0	272	0	272	272	68	204	204
6281	Security Services	4,462	300	0	4,762	0	4,762	4,762	4,607	155	155
6282	Equipment Maintenance	390	0	0	390	0	390	390	350	40	40
6283	Cleaning & Extermin Svcs	402	0	0	402	0	402	402	389	13	13
6284	Other	112	0	0	112	0	112	112	22	90	90
6293	Refreshment and Meals	200	0	0	200	0	200	200	199	1	1

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 2010

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		54,700	0	0	54,700	0	54,700	54,700	54,209	491	491
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	1,853	0	0	1,853	0	1,853	1,853	1,853	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	0	0	0	0	0	0	0	0	0	0
6134	National Insurance	0	0	0	0	0	0	0	0	0	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	42	42	0	0
6222	Field Material & Supplies	410	0	0	410	0	410	410	349	61	61
6223	Office Materials & Suppli	180	0	0	180	0	180	180	170	10	10
6224	Print & Non-Print Material	170	0	0	170	0	170	170	146	24	24
6231	Fuel and Lubricants	157	0	0	157	0	157	157	157	0	0
6243	Janitorial & Cleaning Supp	60	0	0	60	0	60	60	59	1	1
6255	Maint of Other Infrastru	36,940	0	0	36,940	0	36,940	36,940	36,940	0	0
6261	Local Travel & Subsisten	160	0	0	160	0	160	160	125	35	35
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Maintena	100	(100)	0	0	0	0	0	0	0	0
6265	Other Transp Travel & Post	13,000	0	0	13,000	0	13,000	13,000	12,999	1	1
6271	Telephone Charges	210	0	0	210	0	210	210	41	169	169
6282	Equipment Maintenance	100	0	0	100	0	100	100	0	100	100
6283	Cleaning & Extermin Svcs	145	0	0	145	0	145	145	138	7	7
6284	Other	1,080	100	0	1,180	0	1,180	1,180	1,154	26	26
6293	Refreshment and Meals	78	0	0	78	0	78	78	36	42	42
6302	Training (incl Scholar's)	0	0	0	0	0	0	0	0	0	0

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 2010

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		393,290	(1,500)	0	391,790	0	391,790	391,753	391,285	505	468
6114	Clerical & Office Support	563	0	0	563	0	563	563	563	0	0
6116	Contracted Employees	23,788	0	0	23,788	0	23,788	23,788	23,788	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	47	0	0	47	0	47	47	47	0	0
6134	National Insurance	44	0	0	44	0	44	44	44	0	0
6221	Drugs & Medical Supplies	95	0	0	95	0	95	95	74	21	21
6222	Field Material & Supplies	595	0	0	595	0	595	595	595	0	0
6223	Office Materials & Suppli	1,700	0	0	1,700	0	1,700	1,672	1,670	30	2
6224	Print & Non-Print Material	528	(140)	0	388	0	388	388	369	19	19
6231	Fuel and Lubricants	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	2,982	18	18
6243	Janitorial & Cleaning Supp	365	0	0	365	0	365	365	358	7	7
6255	Maint of Other Infrastru	300	0	0	300	0	300	300	300	0	0
6261	Local Travel & Subsisten	2,550	0	0	2,550	0	2,550	2,550	2,507	43	43
6263	Postage Telex & Cablegram	132	0	0	132	0	132	132	132	0	0
6264	Vehicle Spares & Maintena	1,000	0	0	1,000	0	1,000	1,000	993	7	7
6271	Telephone Charges	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6272	Electricity Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6273	Water Charges	450	0	0	450	0	450	450	450	0	0
6281	Security Services	4,380	(1,500)	0	2,880	0	2,880	2,880	2,879	1	1
6282	Equipment Maintenance	1,050	140	0	1,190	0	1,190	1,190	896	294	294
6283	Cleaning & Extermin Svcs	175	0	0	175	0	175	166	113	62	53
6284	Other	245	0	0	245	0	245	245	243	2	2
6291	National & Other Events	950	0	0	950	0	950	950	950	0	0
6293	Refreshment and Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	135	0	0	135	0	135	135	134	1	1
6301	Education Subven & Grants	31,140	0	0	31,140	0	31,140	31,140	31,140	0	0
6321	Subsid & Cont to Local Org	151,032	0	0	151,032	0	151,032	151,032	151,032	0	0
6322	Subsid & Cont to Intl Org	162,676	0	0	162,676	0	162,676	162,676	162,676	0	0

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 2010

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds Available	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		137,007	2,501	0	139,508	0	139,508	139,434	139,057	451	377
6112	Senior Technical	37,553	0	0	37,553	0	37,553	37,553	37,553	0	0
6114	Clerical & Office Support	2,306	(35)	0	2,271	0	2,271	2,271	2,271	0	0
6116	Contracted Employees	28,819	0	0	28,819	0	28,819	28,819	28,819	0	0
6131	Other Direct Labour Costs	1,012	70	0	1,082	0	1,082	1,082	1,081	1	1
6133	Benefits & Allowances	5,214	(34)	0	5,180	0	5,180	5,179	5,179	1	0
6134	National Insurance	1,962	0	0	1,962	0	1,962	1,962	1,962	0	0
6221	Drugs & Medical Supplies	220	0	0	220	0	220	220	217	3	3
6222	Field Material & Supplies	2,000	0	0	2,000	0	2,000	1,982	1,980	20	2
6223	Office Materials & Suppli	3,731	0	0	3,731	0	3,731	3,731	3,724	7	7
6224	Print & Non-Print Material	3,200	0	0	3,200	0	3,200	3,200	3,156	44	44
6231	Fuel and Lubricants	210	0	0	210	0	210	210	210	0	0
6243	Janitorial & Cleaning Supp	550	0	0	550	0	550	550	549	1	1
6261	Local Travel & Subsisten	6,000	0	0	6,000	0	6,000	6,000	5,936	64	64
6263	Postage Telex & Cablegram	23	0	0	23	0	23	23	4	19	19
6264	Vehicle Spares & Maintena	320	0	0	320	0	320	320	320	0	0
6265	Other Transp Travel & Post	144	0	0	144	0	144	144	0	144	144
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6273	Water Charges	280	0	0	280	0	280	280	280	0	0
6282	Equipment Maintenance	1,900	0	0	1,900	0	1,900	1,900	1,897	3	3
6283	Cleaning & Extermin Svcs	250	0	0	250	0	250	250	228	22	22
6284	Other	376	0	0	376	0	376	376	367	9	9
6291	National & Other Events	11,450	2,500	0	13,950	0	13,950	13,950	13,950	0	0
6293	Refreshment and Meals	1,050	0	0	1,050	0	1,050	1,028	1,015	35	13
6294	Other	87	0	0	87	0	87	87	87	0	0
6301	Education Subven & Grants	11,000	0	0	11,000	0	11,000	10,967	10,967	33	0
6302	Training (incl Scholar's)	12,850	0	0	12,850	0	12,850	12,850	12,805	45	45

MR. P. KANDHI
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AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 413 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,253,864	(8,078)	0	1,245,786	0	1,245,786	1,245,255	1,244,713	1,073	542
6111	Administrative	11,459	2,901	0	14,360	0	14,360	14,360	14,360	0	0
6112	Senior Technical	8,073	(600)	0	7,473	0	7,473	7,473	7,473	0	0
6113	Other Tech. & Craft Skill	9,158	(863)	0	8,295	0	8,295	8,295	8,295	0	0
6114	Clerical & Office Support	42,598	(5,000)	0	37,598	0	37,598	37,598	37,595	3	3
6115	Semi-Skilled Operat&Unski	17,581	(143)	0	17,438	0	17,438	17,438	17,438	0	0
6116	Contracted Employees	90,098	(934)	0	89,164	0	89,164	89,164	89,164	0	0
6117	Temporary Employees	3,385	(1,216)	0	2,169	0	2,169	2,169	2,169	0	0
6131	Other Direct Labour Costs	3,043	(1,428)	0	1,615	0	1,615	1,615	1,615	0	0
6133	Benefits & Allowances	4,250	485	0	4,735	0	4,735	4,735	4,735	0	0
6134	National Insurance	6,639	(280)	0	6,359	0	6,359	6,318	6,318	41	0
6221	Drugs & Medical Supplies	680	0	0	680	0	680	665	629	51	36
6222	Field Material & Supplies	5,835	(160)	0	5,675	0	5,675	5,673	5,663	12	10
6223	Office Materials & Suppli	12,180	0	0	12,180	0	12,180	12,180	12,135	45	45
6224	Print & Non-Print Material	316,678	0	0	316,678	0	316,678	316,218	316,218	460	0
6231	Fuel and Lubricants	9,100	7,500	0	16,600	0	16,600	16,600	16,474	126	126
6241	Rental of Buildings	4,800	(1,200)	0	3,600	0	3,600	3,600	3,573	27	27
6242	Maintenance of Buildings	22,611	0	0	22,611	0	22,611	22,611	22,594	17	17
6243	Janitorial & Cleaning Supp	1,730	0	0	1,730	0	1,730	1,730	1,687	43	43
6255	Maint of Other Infrastru	2,750	0	0	2,750	0	2,750	2,750	2,750	0	0
6261	Local Travel & Subsisten	15,550	0	0	15,550	0	15,550	15,550	15,507	43	43
6263	Postage Telex & Cablegram	1,985	0	0	1,985	0	1,985	1,974	1,971	14	3
6264	Vehicle Spares & Maintena	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6265	Other Transp Travel & Post	12,800	0	0	12,800	0	12,800	12,800	12,800	0	0
6271	Telephone Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6272	Electricity Charges	28,620	0	0	28,620	0	28,620	28,620	28,620	0	0
6273	Water Charges	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6281	Security Services	25,000	(7,500)	0	17,500	0	17,500	17,500	17,499	1	1
6282	Equipment Maintenance	12,900	0	0	12,900	0	12,900	12,900	12,896	4	4
6283	Cleaning & Extermin Svcs	2,319	1,360	0	3,679	0	3,679	3,679	3,633	46	46
6284	Other	77,440	0	0	77,440	0	77,440	77,440	77,406	34	34
6291	National & Other Events	1,677	0	0	1,677	0	1,677	1,677	1,676	1	1
6292	Dietary	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	2,059	41	41
6294	Other	1,315	0	0	1,315	0	1,315	1,313	1,311	4	2
6301	Education Subven & Grants	74,160	0	0	74,160	0	74,160	74,160	74,160	0	0
6302	Training (incl Scholar's)	4,550	(1,000)	0	3,550	0	3,550	3,550	3,490	60	60

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 2010**

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		854,975	1,306	0	856,281	0	856,281	855,159	850,974	5,307	4,185
6111	Administrative	9,025	500	0	9,525	0	9,525	9,525	9,402	123	123
6112	Senior Technical	49,659	0	0	49,659	0	49,659	49,659	49,659	0	0
6113	Other Tech. & Craft Skill	3,636	(378)	0	3,258	0	3,258	3,258	3,258	0	0
6114	Clerical & Office Support	10,322	(736)	0	9,586	0	9,586	9,586	9,586	0	0
6115	Semi-Skilled Operat&Unski	9,191	0	0	9,191	0	9,191	9,191	9,191	0	0
6116	Contracted Employees	98,859	16,487	0	115,346	0	115,346	115,346	115,346	0	0
6117	Temporary Employees	158,475	(775)	0	157,700	0	157,700	157,700	157,063	637	637
6131	Other Direct Labour Costs	156	789	0	945	0	945	945	945	0	0
6133	Benefits & Allowances	2,770	(887)	0	1,883	0	1,883	1,883	1,883	0	0
6134	National Insurance	5,505	106	0	5,611	0	5,611	5,611	5,611	0	0
6221	Drugs & Medical Supplies	550	0	0	550	0	550	550	550	0	0
6222	Field Material & Supplies	11,562	(1,145)	0	10,417	0	10,417	10,417	10,406	11	11
6223	Office Materials & Suppli	26,500	(5,930)	0	20,570	0	20,570	20,570	20,565	5	5
6224	Print & Non-Print Material	10,070	0	0	10,070	0	10,070	9,448	8,937	1,133	511
6231	Fuel and Lubricants	2,890	0	0	2,890	0	2,890	2,890	2,752	138	138
6241	Rental of Buildings	8,600	(3,000)	0	5,600	0	5,600	5,600	5,561	39	39
6242	Maintenance of Buildings	22,000	2,900	0	24,900	0	24,900	24,900	23,998	902	902
6243	Janitorial & Cleaning Supp	2,000	0	0	2,000	0	2,000	1,976	1,851	149	125
6255	Maint of Other Infrastru	5,000	1,175	0	6,175	0	6,175	6,175	6,175	0	0
6261	Local Travel & Subsisten	11,461	0	0	11,461	0	11,461	11,141	11,066	395	75
6263	Postage Telex & Cablegram	268	0	0	268	0	268	268	256	12	12
6264	Vehicle Spares & Maintena	2,500	1,500	0	4,000	0	4,000	4,000	3,998	2	2
6265	Other Transp Travel & Post	140	0	0	140	0	140	140	63	77	77
6271	Telephone Charges	3,967	0	0	3,967	0	3,967	3,967	3,967	0	0
6272	Electricity Charges	29,800	0	0	29,800	0	29,800	29,800	29,800	0	0
6273	Water Charges	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6281	Security Services	23,900	(3,500)	0	20,400	0	20,400	20,400	19,245	1,155	1,155
6282	Equipment Maintenance	8,350	(1,000)	0	7,350	0	7,350	7,350	7,281	69	69
6283	Cleaning & Extermin Svcs	2,780	0	0	2,780	0	2,780	2,766	2,758	22	8
6284	Other	10,683	3,000	0	13,683	0	13,683	13,683	13,681	2	2
6291	National & Other Events	10,441	0	0	10,441	0	10,441	10,441	10,343	98	98
6292	Dietary	73,602	0	0	73,602	0	73,602	73,602	73,524	78	78
6293	Refreshment and Meals	1,333	0	0	1,333	0	1,333	1,333	1,280	53	53
6294	Other	2,120	0	0	2,120	0	2,120	1,978	1,974	146	4
6301	Education Subven & Grants	65,660	6,000	0	71,660	0	71,660	71,660	71,634	26	26
6302	Training (incl Scholar's)	165,000	(13,800)	0	151,200	0	151,200	151,200	151,165	35	35

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 2010**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		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		4,076,204	5,770	0	4,081,974	0	4,081,974	4,071,873	4,066,638	15,336	5,235
6111	Administrative	494,945	0	0	494,945	0	494,945	494,945	494,517	428	428
6112	Senior Technical	926,709	0	0	926,709	0	926,709	926,709	925,455	1,254	1,254
6113	Other Tech. & Craft Skill	139,284	597	0	139,881	0	139,881	139,881	139,676	205	205
6114	Clerical & Office Support	29,617	0	0	29,617	0	29,617	29,617	29,617	0	0
6115	Semi-Skilled Operat&Unski	94,467	0	0	94,467	0	94,467	94,467	94,355	112	112
6116	Contracted Employees	17,279	1,280	0	18,559	0	18,559	18,559	18,559	0	0
6117	Temporary Employees	78,729	0	0	78,729	0	78,729	78,729	78,683	46	46
6131	Other Direct Labour Costs	29,823	(9,907)	0	19,916	0	19,916	19,916	19,908	8	8
6133	Benefits & Allowances	43,760	0	0	43,760	0	43,760	43,760	43,760	0	0
6134	National Insurance	131,669	0	0	131,669	0	131,669	131,669	131,669	0	0
6221	Drugs & Medical Supplies	1,970	0	0	1,970	0	1,970	1,970	1,534	436	436
6222	Field Material & Supplies	60,000	(5,800)	0	54,200	0	54,200	54,200	54,067	133	133
6223	Office Materials & Suppli	18,000	(800)	0	17,200	0	17,200	17,200	17,148	52	52
6224	Print & Non-Print Material	30,000	11,500	0	41,500	0	41,500	41,500	41,371	129	129
6231	Fuel and Lubricants	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6241	Rental of Buildings	7,944	(2,000)	0	5,944	0	5,944	5,944	5,880	64	64
6242	Maintenance of Buildings	290,000	3,700	0	293,700	0	293,700	293,700	293,583	117	117
6243	Janitorial & Cleaning Supp	13,875	(2,700)	0	11,175	0	11,175	11,175	11,158	17	17
6255	Maint of Other Infrastru	66,000	0	0	66,000	0	66,000	66,000	65,997	3	3
6261	Local Travel & Subsisten	8,300	1,000	0	9,300	0	9,300	9,010	8,920	380	90
6263	Postage Telex & Cablegram	180	0	0	180	0	180	180	124	56	56
6264	Vehicle Spares & Maintena	4,350	0	0	4,350	0	4,350	4,350	4,350	0	0
6271	Telephone Charges	5,000	0	0	5,000	0	5,000	4,992	4,988	12	4
6272	Electricity Charges	60,000	(3,000)	0	57,000	0	57,000	57,000	56,948	52	52
6273	Water Charges	56,506	0	0	56,506	0	56,506	56,506	56,506	0	0
6281	Security Services	191,250	0	0	191,250	0	191,250	191,250	190,446	804	804
6282	Equipment Maintenance	20,880	0	0	20,880	0	20,880	20,880	20,864	16	16
6283	Cleaning & Extermin Svcs	20,625	0	0	20,625	0	20,625	20,625	20,622	3	3
6284	Other	11,200	0	0	11,200	0	11,200	11,200	11,191	9	9
6291	National & Other Events	10,000	5,500	0	15,500	0	15,500	15,500	15,494	6	6
6292	Dietary	2,115	(1,000)	0	1,115	0	1,115	1,115	750	365	365
6293	Refreshment and Meals	950	0	0	950	0	950	950	911	39	39
6294	Other	1,000	0	0	1,000	0	1,000	1,000	996	4	4
6301	Education Subven & Grants	1,183,077	0	0	1,183,077	0	1,183,077	1,173,274	1,172,583	10,494	691
6302	Training (incl Scholar's)	25,000	7,400	0	32,400	0	32,400	32,400	32,308	92	92

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 441 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		155,638	(1)	0	155,637	0	155,637	155,637	152,804	2,833	2,833
6111	Administrative	3,658	684	0	4,342	0	4,342	4,342	4,342	0	0
6113	Other Tech. & Craft Skill	3,992	0	0	3,992	0	3,992	3,992	3,831	161	161
6114	Clerical & Office Support	11,407	(233)	0	11,174	0	11,174	11,174	11,174	0	0
6115	Semi-Skilled Operat&Unski	3,106	0	0	3,106	0	3,106	3,106	2,763	343	343
6116	Contracted Employees	57,944	(1,092)	0	56,852	0	56,852	56,852	54,790	2,062	2,062
6117	Temporary Employees	1,544	640	0	2,184	0	2,184	2,184	2,184	0	0
6131	Other Direct Labour Costs	809	(76)	0	733	0	733	733	708	25	25
6133	Benefits & Allowances	1,859	76	0	1,935	0	1,935	1,935	1,928	7	7
6134	National Insurance	1,827	0	0	1,827	0	1,827	1,827	1,639	188	188
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	39	1	1
6222	Field Material & Supplies	45	0	0	45	0	45	45	45	0	0
6223	Office Materials & Suppli	3,559	0	0	3,559	0	3,559	3,559	3,559	0	0
6224	Print & Non-Print Material	798	0	0	798	0	798	798	798	0	0
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6242	Maintenance of Buildings	6,571	0	0	6,571	0	6,571	6,571	6,553	18	18
6243	Janitorial & Cleaning Supp	546	0	0	546	0	546	546	546	0	0
6255	Maint of Other Infrastru	1,900	(600)	0	1,300	0	1,300	1,300	1,300	0	0
6261	Local Travel & Subsisten	2,050	0	0	2,050	0	2,050	2,050	2,050	0	0
6263	Postage Telex & Cablegram	27	0	0	27	0	27	27	22	5	5
6264	Vehicle Spares & Maintena	5,500	(400)	0	5,100	0	5,100	5,100	5,087	13	13
6271	Telephone Charges	3,240	1,000	0	4,240	0	4,240	4,240	4,240	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6281	Security Services	10,951	0	0	10,951	0	10,951	10,951	10,951	0	0
6282	Equipment Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6283	Cleaning & Extermin Svcs	724	0	0	724	0	724	724	720	4	4
6284	Other	3,820	0	0	3,820	0	3,820	3,820	3,818	2	2
6291	National & Other Events	3,600	0	0	3,600	0	3,600	3,600	3,598	2	2
6293	Refreshment and Meals	871	0	0	871	0	871	871	870	1	1
6294	Other	410	0	0	410	0	410	410	410	0	0
6302	Training (incl Scholar's)	40	0	0	40	0	40	40	40	0	0

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 2010

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
		(Allotment 1)	(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		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		422,514	0	0	422,514	0	422,514	419,962	419,330	3,184	632
6112	Senior Technical	2,731	0	0	2,731	0	2,731	2,731	2,709	22	22
6113	Other Tech. & Craft Skill	9,490	260	0	9,750	0	9,750	9,750	9,750	0	0
6114	Clerical & Office Support	5,930	0	0	5,930	0	5,930	5,930	5,815	115	115
6115	Semi-Skilled Operat&Unski	8,507	(875)	0	7,632	0	7,632	7,632	7,433	199	199
6116	Contracted Employees	67,794	5,010	0	72,804	0	72,804	72,804	72,793	11	11
6117	Temporary Employees	14,291	(4,395)	0	9,896	0	9,896	9,896	9,868	28	28
6131	Other Direct Labour Costs	119	0	0	119	0	119	0	0	119	0
6133	Benefits & Allowances	2,397	0	0	2,397	0	2,397	1,925	1,875	522	50
6134	National Insurance	2,098	0	0	2,098	0	2,098	1,807	1,807	291	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Material & Supplies	5,975	0	0	5,975	0	5,975	5,975	5,966	9	9
6223	Office Materials & Suppli	1,700	0	0	1,700	0	1,700	1,700	1,694	6	6
6224	Print & Non-Print Material	5,670	0	0	5,670	0	5,670	5,670	5,670	0	0
6231	Fuel and Lubricants	460	0	0	460	0	460	460	460	0	0
6242	Maintenance of Buildings	9,550	0	0	9,550	0	9,550	9,550	9,550	0	0
6243	Janitorial & Cleaning Supp	2,776	0	0	2,776	0	2,776	2,776	2,772	4	4
6255	Maint of Other Infrastru	2,970	(600)	0	2,370	0	2,370	2,370	2,361	9	9
6261	Local Travel & Subsisten	6,545	0	0	6,545	0	6,545	6,545	6,542	3	3
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	100	0	0
6265	Other Transp Travel & Post	1,560	0	0	1,560	0	1,560	1,560	1,560	0	0
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6281	Security Services	41,924	0	0	41,924	0	41,924	41,924	41,924	0	0
6282	Equipment Maintenance	3,500	0	0	3,500	0	3,500	3,500	3,491	9	9
6283	Cleaning & Extermin Svcs	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6284	Other	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6291	National & Other Events	65,000	0	0	65,000	0	65,000	65,000	64,999	1	1
6293	Refreshment and Meals	550	0	0	550	0	550	550	548	2	2
6294	Other	2,515	600	0	3,115	0	3,115	3,115	3,115	0	0
6302	Training (incl Scholar's)	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6321	Subsid & Cont to Local Org	126,258	0	0	126,258	0	126,258	124,588	124,588	1,670	0
6322	Subsid & Cont to Intl Org	614	0	0	614	0	614	614	452	162	162

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 2010

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		371,716	0	0	371,716	0	371,716	371,716	371,402	314	314
6111	Administrative	2,070	612	0	2,682	0	2,682	2,682	2,682	0	0
6112	Senior Technical	10,322	(655)	0	9,667	0	9,667	9,667	9,667	0	0
6113	Other Tech. & Craft Skill	11,978	(2,294)	0	9,684	0	9,684	9,684	9,684	0	0
6114	Clerical & Office Support	6,318	(708)	0	5,610	0	5,610	5,610	5,588	22	22
6115	Semi-Skilled Operat&Unski	6,462	(28)	0	6,434	0	6,434	6,434	6,434	0	0
6116	Contracted Employees	103,382	2,094	0	105,476	0	105,476	105,476	105,380	96	96
6117	Temporary Employees	8,605	1,789	0	10,394	0	10,394	10,394	10,394	0	0
6131	Other Direct Labour Costs	984	(456)	0	528	0	528	528	528	0	0
6133	Benefits & Allowances	3,805	(222)	0	3,583	0	3,583	3,583	3,583	0	0
6134	National Insurance	2,653	(132)	0	2,521	0	2,521	2,521	2,521	0	0
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	940	60	60
6222	Field Material & Supplies	2,700	0	0	2,700	0	2,700	2,700	2,674	26	26
6223	Office Materials & Suppli	2,370	0	0	2,370	0	2,370	2,370	2,363	7	7
6224	Print & Non-Print Material	2,600	0	0	2,600	0	2,600	2,600	2,591	9	9
6231	Fuel and Lubricants	7,260	1,000	0	8,260	0	8,260	8,260	8,236	24	24
6242	Maintenance of Buildings	18,700	(500)	0	18,200	0	18,200	18,200	18,200	0	0
6243	Janitorial & Cleaning Supp	1,410	0	0	1,410	0	1,410	1,410	1,392	18	18
6251	Maintenance of Roads	2,900	(23)	0	2,877	0	2,877	2,877	2,877	0	0
6252	Maintenance of Bridges	2,750	(699)	0	2,051	0	2,051	2,051	2,051	0	0
6253	Maint of Drain. & Irrig.	770	0	0	770	0	770	770	770	0	0
6255	Maint of Other Infrastru	5,640	(105)	0	5,535	0	5,535	5,535	5,535	0	0
6261	Local Travel & Subsisten	4,700	0	0	4,700	0	4,700	4,700	4,687	13	13
6263	Postage Telex & Cablegram	87	(53)	0	34	0	34	34	34	0	0
6264	Vehicle Spares & Maintena	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6265	Other Transp Travel & Post	4,500	0	0	4,500	0	4,500	4,500	4,496	4	4
6271	Telephone Charges	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
6273	Water Charges	3,015	0	0	3,015	0	3,015	3,015	3,015	0	0
6281	Security Services	21,783	0	0	21,783	0	21,783	21,783	21,783	0	0
6282	Equipment Maintenance	2,500	(162)	0	2,338	0	2,338	2,338	2,338	0	0
6283	Cleaning & Extermin Svcs	2,724	542	0	3,266	0	3,266	3,266	3,249	17	17
6284	Other	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6291	National & Other Events	9,800	0	0	9,800	0	9,800	9,800	9,800	0	0
6292	Dietary	39,418	0	0	39,418	0	39,418	39,418	39,412	6	6
6293	Refreshment and Meals	310	0	0	310	0	310	310	310	0	0
6294	Other	40,500	0	0	40,500	0	40,500	40,500	40,495	5	5
6302	Training (incl Scholar's)	11,300	0	0	11,300	0	11,300	11,300	11,298	2	2
6321	Subsid& Cont to Local Org	2,120	0	0	2,120	0	2,120	2,120	2,117	3	3
6322	Subsid & Cont to Intl Org	7,580	0	0	7,580	0	7,580	7,580	7,580	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT
PROGRAMME 443 - SPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		167,743	0	0	167,743	0	167,743	167,743	167,679	64	64
6116	Contracted Employees	11,739	0	0	11,739	0	11,739	11,739	11,739	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Material & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6223	Office Materials & Suppli	960	0	0	960	0	960	960	956	4	4
6224	Print & Non-Print Material	965	0	0	965	0	965	965	965	0	0
6231	Fuel and Lubricants	3,250	0	0	3,250	0	3,250	3,250	3,239	11	11
6242	Maintenance of Buildings	6,500	0	0	6,500	0	6,500	6,500	6,468	32	32
6243	Janitorial & Cleaning Supp	3,720	0	0	3,720	0	3,720	3,720	3,716	4	4
6255	Maint of Other Infrastru	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6261	Local Travel & Subsisten	1,200	0	0	1,200	0	1,200	1,200	1,195	5	5
6264	Vehicle Spares & Maintena	500	0	0	500	0	500	500	493	7	7
6271	Telephone Charges	1,740	0	0	1,740	0	1,740	1,740	1,740	0	0
6272	Electricity Charges	9,400	0	0	9,400	0	9,400	9,400	9,400	0	0
6273	Water Charges	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6281	Security Services	12,702	0	0	12,702	0	12,702	12,702	12,702	0	0
6282	Equipment Maintenance	1,428	0	0	1,428	0	1,428	1,428	1,428	0	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	Subsid & Cont to Local Org	100,520	0	0	100,520	0	100,520	100,520	100,520	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 2010

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		464,720	0	0	464,720	0	464,720	463,668	456,960	7,760	6,708
6111	Administrative	1,974	122	0	2,096	0	2,096	2,096	2,096	0	0
6114	Clerical & Office Support	1,201	0	0	1,201	0	1,201	1,201	1,201	0	0
6115	Semi-Skilled Operat&Unski	867	0	0	867	0	867	867	867	0	0
6116	Contracted Employees	18,593	(97)	0	18,496	0	18,496	18,496	18,496	0	0
6117	Temporary Employees	0	24	0	24	0	24	24	24	0	0
6133	Benefits & Allowances	337	(49)	0	288	0	288	288	288	0	0
6134	National Insurance	316	0	0	316	0	316	316	316	0	0
6221	Drugs & Medical Supplies	170	0	0	170	0	170	170	136	34	34
6222	Field Material & Supplies	113	0	0	113	0	113	113	83	30	30
6223	Office Materials & Suppli	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print &Non-Print Material	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6231	Fuel and Lubricants	3,600	500	0	4,100	0	4,100	4,100	4,029	71	71
6242	Maintenance of Buildings	1,335	0	0	1,335	0	1,335	1,335	1,315	20	20
6243	Janitorial &Cleaning Supp	950	0	0	950	0	950	950	949	1	1
6255	Maint of Other Infrastru	600	100	0	700	0	700	700	700	0	0
6261	Local Travel & Subsisten	2,000	0	0	2,000	0	2,000	2,000	931	1,069	1,069
6263	Postage Telex & Cablegram	14	0	0	14	0	14	14	11	3	3
6264	Vehicle Spares & Maintena	3,000	500	0	3,500	0	3,500	3,500	3,498	2	2
6265	Other Transp Travel &Post	1,000	1,900	0	2,900	0	2,900	2,900	2,900	0	0
6271	Telephone Charges	3,000	500	0	3,500	0	3,500	3,500	3,500	0	0
6272	Electricity Charges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6273	Water Charges	720	0	0	720	0	720	720	720	0	0
6281	Security Services	10,950	(3,640)	0	7,310	0	7,310	6,258	1,825	5,485	4,433
6282	Equipment Maintenance	1,650	0	0	1,650	0	1,650	1,650	1,093	557	557
6283	Cleaning & Extermin Svcs	675	0	0	675	0	675	675	303	372	372
6284	Other	700	140	0	840	0	840	840	768	72	72
6291	National & Other Events	600	0	0	600	0	600	600	597	3	3
6293	Refreshment and Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	415	0	0	415	0	415	415	411	4	4
6302	Training (incl Scholar's)	140	0	0	140	0	140	140	103	37	37
6321	Subsid& Cont to Local Org	400,000	0	0	400,000	0	400,000	400,000	400,000	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 2010

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		3,460,648	0	72,898	3,533,546	0	3,533,546	3,533,444	3,532,371	1,175	1,073
6111	Administrative	5,608	5	0	5,613	0	5,613	5,613	5,613	0	0
6112	Senior Technical	83,280	15,211	0	98,491	0	98,491	98,491	98,452	39	39
6113	Other Tech. & Craft Skill	181,344	4,599	0	185,943	0	185,943	185,943	185,934	9	9
6114	Clerical & Office Support	87,286	3,053	0	90,339	0	90,339	90,339	90,237	102	102
6115	Semi-Skilled Operat&Unski	287,196	(1,632)	0	285,564	0	285,564	285,564	285,429	135	135
6116	Contracted Employees	592,473	11,517	0	603,990	0	603,990	603,990	603,981	9	9
6131	Other Direct Labour Costs	102,000	(19,970)	0	82,030	0	82,030	82,030	81,951	79	79
6133	Benefits & Allowances	109,400	(9,212)	0	100,188	0	100,188	100,188	100,188	0	0
6134	National Insurance	74,400	(3,571)	0	70,829	0	70,829	70,829	70,616	213	213
6221	Drugs & Medical Supplies	1,100,000	25,922	72,898	1,198,820	0	1,198,820	1,198,820	1,198,819	1	1
6222	Field Material & Supplies	1,980	(1,316)	0	664	0	664	664	663	1	1
6223	Office Materials & Suppli	11,390	(4,749)	0	6,641	0	6,641	6,641	6,640	1	1
6224	Print & Non-Print Material	11,856	(4,715)	0	7,141	0	7,141	7,141	7,141	0	0
6231	Fuel and Lubricants	44,859	957	0	45,816	0	45,816	45,816	45,814	2	2
6241	Rental of Buildings	12,522	(135)	0	12,387	0	12,387	12,387	12,387	0	0
6242	Maintenance of Buildings	29,000	(6,251)	0	22,749	0	22,749	22,647	22,647	102	0
6243	Janitorial & Cleaning Supp	24,000	(1,181)	0	22,819	0	22,819	22,819	22,680	139	139
6261	Local Travel & Subsisten	1,769	(639)	0	1,130	0	1,130	1,130	1,115	15	15
6263	Postage Telex & Cablegram	26	14	0	40	0	40	40	29	11	11
6264	Vehicle Spares & Maintena	4,500	5,366	0	9,866	0	9,866	9,866	9,866	0	0
6271	Telephone Charges	4,800	(274)	0	4,526	0	4,526	4,526	4,508	18	18
6272	Electricity Charges	396,937	0	0	396,937	0	396,937	396,937	396,937	0	0
6273	Water Charges	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6281	Security Services	17,326	(13,585)	0	3,741	0	3,741	3,741	3,740	1	1
6282	Equipment Maintenance	88,000	3,723	0	91,723	0	91,723	91,723	91,722	1	1
6283	Cleaning & Extermin Svcs	36,173	(2,108)	0	34,065	0	34,065	34,065	33,968	97	97
6284	Other	77,603	2,300	0	79,903	0	79,903	79,903	79,787	116	116
6291	National & Other Events	800	(66)	0	734	0	734	734	734	0	0
6292	Dietary	39,000	(1,612)	0	37,388	0	37,388	37,388	37,310	78	78
6293	Refreshment and Meals	2,120	158	0	2,278	0	2,278	2,278	2,272	6	6
6302	Training (incl Scholar's)	8,000	(1,809)	0	6,191	0	6,191	6,191	6,191	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 2010**

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		575,491	1,347	0	576,838	0	576,838	576,823	573,330	3,508	3,493
6111	Administrative	8,159	694	0	8,853	0	8,853	8,853	8,853	0	0
6112	Senior Technical	21,600	420	0	22,020	0	22,020	22,020	22,020	0	0
6113	Other Tech. & Craft Skill	6,337	654	0	6,991	0	6,991	6,991	6,991	0	0
6114	Clerical & Office Support	24,700	(132)	0	24,568	0	24,568	24,568	24,529	39	39
6115	Semi-Skilled Operat&Unski	6,719	(971)	0	5,748	0	5,748	5,748	5,740	8	8
6116	Contracted Employees	50,816	0	0	50,816	0	50,816	50,816	50,816	0	0
6117	Temporary Employees	189	139	0	328	0	328	328	323	5	5
6131	Other Direct Labour Costs	3,510	(1,527)	0	1,983	0	1,983	1,979	1,979	4	0
6133	Benefits & Allowances	5,627	1,705	0	7,332	0	7,332	7,321	7,321	11	0
6134	National Insurance	5,078	365	0	5,443	0	5,443	5,443	5,436	7	7
6221	Drugs & Medical Supplies	56,000	0	0	56,000	0	56,000	56,000	56,000	0	0
6222	Field Material & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6223	Office Materials & Suppli	12,500	0	0	12,500	0	12,500	12,500	12,500	0	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	10,300	0	0	10,300	0	10,300	10,300	9,744	556	556
6241	Rental of Buildings	960	0	0	960	0	960	960	700	260	260
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6243	Janitorial & Cleaning Supp	3,320	0	0	3,320	0	3,320	3,320	3,310	10	10
6255	Maint of Other Infrastru	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6261	Local Travel & Subsisten	8,500	0	0	8,500	0	8,500	8,500	8,432	68	68
6263	Postage Telex & Cablegram	590	0	0	590	0	590	590	474	116	116
6264	Vehicle Spares & Maintena	9,900	(504)	0	9,396	0	9,396	9,396	9,391	5	5
6265	Other Transp Travel & Post	2,000	0	0	2,000	0	2,000	2,000	1,928	72	72
6271	Telephone Charges	11,700	0	0	11,700	0	11,700	11,700	11,700	0	0
6272	Electricity Charges	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	2,355	645	645
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	10,000	0	0
6283	Cleaning & Extermin Svcs	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6284	Other	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,998	2	2
6293	Refreshment and Meals	4,100	0	0	4,100	0	4,100	4,100	4,096	4	4
6294	Other	95,000	0	0	95,000	0	95,000	95,000	93,837	1,163	1,163
6302	Training (incl Scholar's)	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6321	Subsid & Cont to Local Org	16,819	0	0	16,819	0	16,819	16,819	16,790	29	29
6322	Subsid & Cont to Intl Org	67,588	504	0	68,092	0	68,092	68,092	67,588	504	504

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASE CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Funds	Approved
		(Allotment 1)	(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		458,425	(6,277)	0	452,148	0	452,148	452,116	440,785	11,363	11,331
6111	Administrative	5,459	(1,325)	0	4,134	0	4,134	4,134	4,134	0	0
6112	Senior Technical	34,174	(4,726)	0	29,448	0	29,448	29,448	29,448	0	0
6113	Other Tech. & Craft Skill	2,807	140	0	2,947	0	2,947	2,947	2,947	0	0
6114	Clerical & Office Support	6,306	332	0	6,638	0	6,638	6,638	6,638	0	0
6115	Semi-Skilled Operat&Unski	33,934	(146)	0	33,788	0	33,788	33,788	33,788	0	0
6116	Contracted Employees	36,744	0	0	36,744	0	36,744	36,744	36,707	37	37
6117	Temporary Employees	337	0	0	337	0	337	336	336	1	0
6131	Other Direct Labour Costs	3,266	(66)	0	3,200	0	3,200	3,199	3,199	1	0
6133	Benefits & Allowances	10,352	(274)	0	10,078	0	10,078	10,077	10,077	1	0
6134	National Insurance	5,378	(212)	0	5,166	0	5,166	5,165	5,165	1	0
6221	Drugs & Medical Supplies	165,000	0	0	165,000	0	165,000	165,000	164,916	84	84
6222	Field Material & Supplies	6,200	0	0	6,200	0	6,200	6,200	6,134	66	66
6223	Office Materials & Suppli	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6224	Print & Non-Print Material	14,900	0	0	14,900	0	14,900	14,900	14,900	0	0
6231	Fuel and Lubricants	14,000	0	0	14,000	0	14,000	14,000	9,009	4,991	4,991
6241	Rental of Buildings	900	0	0	900	0	900	900	835	65	65
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6243	Janitorial & Cleaning Supp	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6255	Maint of Other Infrastru	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6261	Local Travel & Subsisten	20,400	(4,000)	0	16,400	0	16,400	16,372	13,884	2,516	2,488
6263	Postage Telex & Cablegram	155	0	0	155	0	155	155	78	77	77
6264	Vehicle Spares & Maintena	8,297	(1,343)	0	6,954	0	6,954	6,954	6,954	0	0
6265	Other Transp Travel & Post	700	0	0	700	0	700	700	358	342	342
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	6,290	0	0	6,290	0	6,290	6,290	6,290	0	0
6273	Water Charges	1,000	(700)	0	300	0	300	300	269	31	31
6281	Security Services	5,200	4,000	0	9,200	0	9,200	9,200	9,200	0	0
6282	Equipment Maintenance	4,532	2,043	0	6,575	0	6,575	6,575	6,575	0	0
6283	Cleaning & Extermin Svcs	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6284	Other	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6302	Training (incl Scholar's)	16,724	0	0	16,724	0	16,724	16,724	16,724	0	0
6321	Subsid& Cont to Local Org	9,270	0	0	9,270	0	9,270	9,270	6,120	3,150	3,150

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 2010**

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		402,196	(6,954)	0	395,242	0	395,242	395,240	392,520	2,722	2,720
6111	Administrative	2,838	(792)	0	2,046	0	2,046	2,046	2,046	0	0
6112	Senior Technical	26,288	129	0	26,417	0	26,417	26,417	26,417	0	0
6113	Other Tech. & Craft Skill	12,450	658	0	13,108	0	13,108	13,108	13,074	34	34
6114	Clerical & Office Support	2,600	130	0	2,730	0	2,730	2,730	2,730	0	0
6115	Semi-Skilled Operat&Unski	8,223	344	0	8,567	0	8,567	8,567	8,545	22	22
6116	Contracted Employees	40,831	(6,954)	0	33,877	0	33,877	33,877	33,829	48	48
6117	Temporary Employees	191	(88)	0	103	0	103	102	102	1	0
6131	Other Direct Labour Costs	888	(178)	0	710	0	710	710	709	1	1
6133	Benefits & Allowances	6,879	(456)	0	6,423	0	6,423	6,422	6,422	1	0
6134	National Insurance	3,215	253	0	3,468	0	3,468	3,468	3,463	5	5
6221	Drugs & Medical Supplies	170,000	0	0	170,000	0	170,000	170,000	169,999	1	1
6222	Field Material & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,446	154	154
6223	Office Materials & Suppli	5,972	0	0	5,972	0	5,972	5,972	5,972	0	0
6224	Print &Non-Print Material	9,900	0	0	9,900	0	9,900	9,900	9,900	0	0
6231	Fuel and Lubricants	4,250	0	0	4,250	0	4,250	4,250	3,262	988	988
6241	Rental of Buildings	840	0	0	840	0	840	840	630	210	210
6242	Maintenance of Buildings	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6243	Janitorial &Cleaning Supp	1,149	0	0	1,149	0	1,149	1,149	1,073	76	76
6255	Maint of Other Infrastru	300	0	0	300	0	300	300	300	0	0
6261	Local Travel & Subsisten	7,000	0	0	7,000	0	7,000	7,000	6,994	6	6
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	21	9	9
6264	Vehicle Spares & Maintena	4,050	0	0	4,050	0	4,050	4,050	3,547	503	503
6265	Other Transp Travel &Post	1,200	0	0	1,200	0	1,200	1,200	943	257	257
6271	Telephone Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6272	Electricity Charges	9,350	0	0	9,350	0	9,350	9,350	9,350	0	0
6273	Water Charges	1,400	0	0	1,400	0	1,400	1,400	1,269	131	131
6281	Security Services	5,419	0	0	5,419	0	5,419	5,419	5,419	0	0
6282	Equipment Maintenance	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6283	Cleaning & Extermin Svcs	1,650	0	0	1,650	0	1,650	1,650	1,626	24	24
6284	Other	3,740	0	0	3,740	0	3,740	3,740	3,740	0	0
6291	National & Other Events	9,000	0	0	9,000	0	9,000	9,000	8,991	9	9
6292	Dietary	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6293	Refreshment and Meals	750	0	0	750	0	750	750	682	68	68
6294	Other	600	0	0	600	0	600	600	426	174	174
6302	Training (incl Scholar's)	25,393	0	0	25,393	0	25,393	25,393	25,393	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		2,226,658	(6,664)	0	2,219,994	0	2,219,994	2,219,204	2,204,570	15,424	14,634
6112	Senior Technical	8,258	2,131	0	10,389	0	10,389	10,389	10,389	0	0
6113	Other Tech. & Craft Skill	7,912	7,553	0	15,465	0	15,465	15,465	15,465	0	0
6114	Clerical & Office Support	1,580	(290)	0	1,290	0	1,290	1,290	1,284	6	6
6115	Semi-Skilled Operat&Unski	7,484	9,286	0	16,770	0	16,770	16,770	16,770	0	0
6116	Contracted Employees	592,452	(186)	0	592,266	0	592,266	592,266	592,266	0	0
6117	Temporary Employees	94,925	(17,086)	0	77,839	0	77,839	77,839	77,714	125	125
6131	Other Direct Labour Costs	1,098	0	0	1,098	0	1,098	738	738	360	0
6133	Benefits & Allowances	50,916	(8,832)	0	42,084	0	42,084	42,084	42,046	38	38
6134	National Insurance	1,933	760	0	2,693	0	2,693	2,693	2,693	0	0
6221	Drugs & Medical Supplies	1,030,000	0	0	1,030,000	0	1,030,000	1,030,000	1,030,000	0	0
6222	Field Material & Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6223	Office Materials & Suppli	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6224	Print &Non-Print Material	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6231	Fuel and Lubricants	24,000	0	0	24,000	0	24,000	24,000	22,024	1,976	1,976
6241	Rental of Buildings	6,954	0	0	6,954	0	6,954	6,954	5,530	1,424	1,424
6242	Maintenance of Buildings	27,950	3,200	0	31,150	0	31,150	31,150	31,150	0	0
6243	Janitorial &Cleaning Supp	20,100	0	0	20,100	0	20,100	20,100	20,075	25	25
6255	Maint of Other Infrastru	9,800	0	0	9,800	0	9,800	9,800	9,800	0	0
6261	Local Travel & Subsisten	9,000	0	0	9,000	0	9,000	9,000	8,995	5	5
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	6	34	34
6264	Vehicle Spares & Maintena	7,490	0	0	7,490	0	7,490	7,490	7,433	57	57
6265	Other Transp Travel &Post	31,800	(5,009)	0	26,791	0	26,791	26,791	23,064	3,727	3,727
6271	Telephone Charges	5,000	1,123	0	6,123	0	6,123	6,123	5,000	1,123	1,123
6272	Electricity Charges	37,000	20,029	0	57,029	0	57,029	57,029	57,029	0	0
6273	Water Charges	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6281	Security Services	43,771	0	0	43,771	0	43,771	43,771	43,771	0	0
6282	Equipment Maintenance	16,000	1,657	0	17,657	0	17,657	17,627	17,627	30	0
6283	Cleaning & Extermin Svcs	4,025	1,200	0	5,225	0	5,225	5,225	4,134	1,091	1,091
6284	Other	125,000	(22,200)	0	102,800	0	102,800	102,400	97,635	5,165	4,765
6291	National & Other Events	260	0	0	260	0	260	260	260	0	0
6292	Dietary	14,900	0	0	14,900	0	14,900	14,900	14,900	0	0
6293	Refreshment and Meals	2,350	0	0	2,350	0	2,350	2,350	2,112	238	238
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (incl Scholar's)	4,960	0	0	4,960	0	4,960	4,960	4,960	0	0
6321	Subsid& Cont to Local Org	200	0	0	200	0	200	200	200	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		342,895	9,032	0	351,927	0	351,927	351,927	349,537	2,390	2,390
6112	Senior Technical	12,586	(551)	0	12,035	0	12,035	12,035	12,035	0	0
6113	Other Tech. & Craft Skill	690	253	0	943	0	943	943	943	0	0
6114	Clerical & Office Support	3,286	(115)	0	3,171	0	3,171	3,171	3,146	25	25
6115	Semi-Skilled Operat&Unski	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6116	Contracted Employees	16,949	11,702	0	28,651	0	28,651	28,651	28,651	0	0
6117	Temporary Employees	80	126	0	206	0	206	206	206	0	0
6131	Other Direct Labour Costs	1,434	0	0	1,434	0	1,434	1,434	1,434	0	0
6133	Benefits & Allowances	6,927	(3,660)	0	3,267	0	3,267	3,267	3,267	0	0
6134	National Insurance	10,351	1,277	0	11,628	0	11,628	11,628	11,628	0	0
6221	Drugs & Medical Supplies	1,050	0	0	1,050	0	1,050	1,050	102	948	948
6222	Field Material & Supplies	2,450	0	0	2,450	0	2,450	2,450	2,043	407	407
6223	Office Materials & Suppli	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0
6224	Print & Non-Print Material	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,118	382	382
6241	Rental of Buildings	6,700	(1,000)	0	5,700	0	5,700	5,700	5,365	335	335
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6243	Janitorial & Cleaning Supp	2,660	(500)	0	2,160	0	2,160	2,160	2,160	0	0
6255	Maint of Other Infrastru	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6261	Local Travel & Subsisten	1,400	0	0	1,400	0	1,400	1,400	1,377	23	23
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	7	43	43
6264	Vehicle Spares & Maintena	2,000	(1,600)	0	400	0	400	400	347	53	53
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	8,000	(2,000)	0	6,000	0	6,000	6,000	6,000	0	0
6273	Water Charges	1,370	(600)	0	770	0	770	770	678	92	92
6281	Security Services	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6282	Equipment Maintenance	2,702	0	0	2,702	0	2,702	2,702	2,702	0	0
6283	Cleaning & Extermin Svcs	1,000	0	0	1,000	0	1,000	1,000	986	14	14
6284	Other	7,630	0	0	7,630	0	7,630	7,630	7,630	0	0
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,474	26	26
6292	Dietary	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6293	Refreshment and Meals	330	0	0	330	0	330	330	302	28	28
6302	Training (incl Scholar's)	190,000	5,700	0	195,700	0	195,700	195,700	195,686	14	14

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		216,940	9,268	0	226,208	0	226,208	225,769	222,574	3,634	3,195
6111	Administrative	5,111	216	0	5,327	0	5,327	5,327	5,327	0	0
6112	Senior Technical	3,308	0	0	3,308	0	3,308	3,308	3,308	0	0
6113	Other Tech. & Craft Skill	1,102	10,102	0	11,204	0	11,204	11,204	11,204	0	0
6114	Clerical & Office Support	1,639	1	0	1,640	0	1,640	1,640	1,640	0	0
6115	Semi-Skilled Operat&Unski	5,871	196	0	6,067	0	6,067	6,067	6,067	0	0
6116	Contracted Employees	2,667	105	0	2,772	0	2,772	2,772	2,772	0	0
6131	Other Direct Labour Costs	1,500	(1,000)	0	500	0	500	62	62	438	0
6133	Benefits & Allowances	2,634	(836)	0	1,798	0	1,798	1,797	1,797	1	0
6134	National Insurance	1,118	484	0	1,602	0	1,602	1,602	1,602	0	0
6221	Drugs & Medical Supplies	121,347	0	0	121,347	0	121,347	121,347	121,347	0	0
6222	Field Material & Supplies	600	0	0	600	0	600	600	599	1	1
6223	Office Materials & Suppli	2,000	0	0	2,000	0	2,000	2,000	2,000	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	400	0	0	400	0	400	400	359	41	41
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6243	Janitorial & Cleaning Supp	300	0	0	300	0	300	300	280	20	20
6261	Local Travel & Subsisten	3,600	0	0	3,600	0	3,600	3,600	1,708	1,892	1,892
6263	Postage Telex & Cablegram	170	0	0	170	0	170	170	9	161	161
6264	Vehicle Spares & Maintena	1,000	0	0	1,000	0	1,000	1,000	488	512	512
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	480	0	0	480	0	480	480	0	480	480
6281	Security Services	2,453	0	0	2,453	0	2,453	2,453	2,453	0	0
6282	Equipment Maintenance	28,600	0	0	28,600	0	28,600	28,600	28,600	0	0
6283	Cleaning & Extermin Svcs	1,500	0	0	1,500	0	1,500	1,500	1,469	31	31
6284	Other	2,150	0	0	2,150	0	2,150	2,150	2,150	0	0
6291	National & Other Events	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6292	Dietary	2,190	0	0	2,190	0	2,190	2,190	2,190	0	0
6293	Refreshment and Meals	500	0	0	500	0	500	500	443	57	57
6302	Training (incl Scholar's)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

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 2010**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Contingency		Drawing Rights		Funds	Approved
		(Allotment 1)	(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		190,455	249	0	190,704	0	190,704	190,703	186,289	4,415	4,414
6111	Administrative	670	54	0	724	0	724	724	724	0	0
6112	Senior Technical	9,738	568	0	10,306	0	10,306	10,306	10,306	0	0
6113	Other Tech. & Craft Skill	17,768	(1,222)	0	16,546	0	16,546	16,546	16,546	0	0
6114	Clerical & Office Support	959	1	0	960	0	960	960	960	0	0
6115	Semi-Skilled Operat&Unski	25,182	(805)	0	24,377	0	24,377	24,377	24,377	0	0
6116	Contracted Employees	32,339	958	0	33,297	0	33,297	33,297	33,297	0	0
6117	Temporary Employees	2,374	57	0	2,431	0	2,431	2,431	2,417	14	14
6131	Other Direct Labour Costs	506	17	0	523	0	523	523	523	0	0
6133	Benefits & Allowances	6,658	687	0	7,345	0	7,345	7,344	7,344	1	0
6134	National Insurance	3,946	(66)	0	3,880	0	3,880	3,880	3,880	0	0
6221	Drugs & Medical Supplies	3,430	0	0	3,430	0	3,430	3,430	3,430	0	0
6222	Field Material & Supplies	4,993	0	0	4,993	0	4,993	4,993	4,958	35	35
6223	Office Materials & Suppli	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6224	Print & Non-Print Material	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6231	Fuel and Lubricants	2,000	0	0	2,000	0	2,000	2,000	1,821	179	179
6241	Rental of Buildings	2,970	0	0	2,970	0	2,970	2,970	1,670	1,300	1,300
6242	Maintenance of Buildings	4,765	0	0	4,765	0	4,765	4,765	4,765	0	0
6243	Janitorial & Cleaning Supp	1,905	0	0	1,905	0	1,905	1,905	1,905	0	0
6255	Maint of Other Infrastru	2,000	0	0	2,000	0	2,000	2,000	1,810	190	190
6261	Local Travel & Subsisten	2,104	0	0	2,104	0	2,104	2,104	1,103	1,001	1,001
6263	Postage Telex & Cablegram	80	0	0	80	0	80	80	9	71	71
6264	Vehicle Spares & Maintena	2,290	0	0	2,290	0	2,290	2,290	1,643	647	647
6265	Other Transp Travel & Post	44	0	0	44	0	44	44	0	44	44
6271	Telephone Charges	658	0	0	658	0	658	658	404	254	254
6272	Electricity Charges	2,660	0	0	2,660	0	2,660	2,660	2,660	0	0
6273	Water Charges	478	0	0	478	0	478	478	478	0	0
6281	Security Services	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6282	Equipment Maintenance	9,150	0	0	9,150	0	9,150	9,150	9,150	0	0
6283	Cleaning & Extermin Svcs	1,065	0	0	1,065	0	1,065	1,065	1,065	0	0
6284	Other	1,040	0	0	1,040	0	1,040	1,040	1,035	5	5
6291	National & Other Events	1,425	0	0	1,425	0	1,425	1,425	1,382	43	43
6292	Dietary	400	0	0	400	0	400	400	371	29	29
6293	Refreshment and Meals	983	0	0	983	0	983	983	393	590	590
6294	Other	50	0	0	50	0	50	50	38	12	12
6302	Training (incl Scholar's)	4,865	0	0	4,865	0	4,865	4,865	4,865	0	0
6321	Subsid& Cont to Local Org	28,060	0	0	28,060	0	28,060	28,060	28,060	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 481 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		153,568	1	0	153,569	0	153,569	153,472	152,055	1,514	1,417
6111	Administrative	10,284	269	0	10,553	0	10,553	10,553	10,553	0	0
6112	Senior Technical	1,979	(823)	0	1,156	0	1,156	1,156	1,156	0	0
6113	Other Tech. & Craft Skill	1,208	10	0	1,218	0	1,218	1,218	1,218	0	0
6114	Clerical & Office Support	13,472	(383)	0	13,089	0	13,089	13,089	13,088	1	1
6115	Semi-Skilled Operat&Unski	3,218	(908)	0	2,310	0	2,310	2,310	2,310	0	0
6116	Contracted Employees	45,132	1,949	0	47,081	0	47,081	47,081	47,081	0	0
6117	Temporary Employees	1,399	(365)	0	1,034	0	1,034	1,034	1,034	0	0
6131	Other Direct Labour Costs	196	50	0	246	0	246	246	246	0	0
6133	Benefits & Allowances	2,343	102	0	2,445	0	2,445	2,445	2,445	0	0
6134	National Insurance	2,052	100	0	2,152	0	2,152	2,152	2,152	0	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	193	7	7
6222	Field Material & Supplies	50	0	0	50	0	50	50	20	30	30
6223	Office Materials & Suppli	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6224	Print & Non-Print Material	2,724	0	0	2,724	0	2,724	2,724	2,698	26	26
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	7,000	7,000	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	5,175	0	0	5,175	0	5,175	5,175	5,169	6	6
6243	Janitorial & Cleaning Supp	1,008	0	0	1,008	0	1,008	1,008	1,008	0	0
6255	Maint of Other Infrastru	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6261	Local Travel & Subsisten	3,500	0	0	3,500	0	3,500	3,500	2,709	791	791
6263	Postage Telex & Cablegram	148	0	0	148	0	148	51	28	120	23
6264	Vehicle Spares & Maintena	3,900	0	0	3,900	0	3,900	3,900	3,897	3	3
6265	Other Transp Travel & Post	400	0	0	400	0	400	400	400	0	0
6271	Telephone Charges	4,914	0	0	4,914	0	4,914	4,914	4,650	264	264
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6273	Water Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6281	Security Services	12,957	0	0	12,957	0	12,957	12,957	12,954	3	3
6282	Equipment Maintenance	3,251	0	0	3,251	0	3,251	3,251	3,250	1	1
6283	Cleaning & Extermin Svcs	300	0	0	300	0	300	300	295	5	5
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,472	28	28
6291	National & Other Events	650	0	0	650	0	650	650	649	1	1
6293	Refreshment and Meals	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6294	Other	1,300	0	0	1,300	0	1,300	1,300	1,073	227	227
6302	Training (incl Scholar's)	250	0	0	250	0	250	250	250	0	0
6321	Subsid& Cont to Local Org	5,145	0	0	5,145	0	5,145	5,145	5,145	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		4,840,589	0	0	4,840,589	0	4,840,589	4,692,019	4,528,223	312,366	163,796
6111	Administrative	9,006	0	0	9,006	0	9,006	9,006	9,006	0	0
6112	Senior Technical	5,379	2,023	0	7,402	0	7,402	7,402	7,402	0	0
6113	Other Tech. & Craft Skill	60,169	(2,122)	0	58,047	0	58,047	58,047	58,028	19	19
6114	Clerical & Office Support	9,959	99	0	10,058	0	10,058	10,058	10,047	11	11
6115	Semi-Skilled Operat&Unski	47,995	(1,204)	0	46,791	0	46,791	46,791	46,789	2	2
6116	Contracted Employees	104,539	8,164	0	112,703	0	112,703	112,703	112,694	9	9
6117	Temporary Employees	5,106	(758)	0	4,348	0	4,348	4,348	4,348	0	0
6131	Other Direct Labour Costs	3,113	(707)	0	2,406	0	2,406	2,406	2,392	14	14
6133	Benefits & Allowances	23,766	(1,744)	0	22,022	0	22,022	22,022	20,262	1,760	1,760
6134	National Insurance	11,489	0	0	11,489	0	11,489	11,489	9,883	1,606	1,606
6221	Drugs & Medical Supplies	850	0	0	850	0	850	850	849	1	1
6222	Field Material & Supplies	22,400	(3,495)	0	18,905	0	18,905	18,905	18,900	5	5
6223	Office Materials & Suppli	3,800	2,190	0	5,990	0	5,990	5,990	5,971	19	19
6224	Print & Non-Print Material	12,500	13	0	12,513	0	12,513	12,513	12,510	3	3
6231	Fuel and Lubricants	5,200	2,583	0	7,783	0	7,783	7,783	7,599	184	184
6242	Maintenance of Buildings	21,000	20,179	0	41,179	0	41,179	41,179	39,357	1,822	1,822
6243	Janitorial & Cleaning Supp	16,119	3,621	0	19,740	0	19,740	19,740	19,699	41	41
6255	Maint of Other Infrastru	6,500	4,314	0	10,814	0	10,814	10,814	10,807	7	7
6261	Local Travel & Subсистен	10,000	5,614	0	15,614	0	15,614	15,000	14,276	1,338	724
6263	Postage Telex & Cablegram	100	0	0	100	0	100	99	5	95	94
6264	Vehicle Spares & Maintena	913	0	0	913	0	913	913	913	0	0
6265	Other Transp Travel & Post	4,018	1,124	0	5,142	0	5,142	5,018	5,005	137	13
6271	Telephone Charges	4,886	0	0	4,886	0	4,886	4,886	4,674	212	212
6272	Electricity Charges	12,270	0	0	12,270	0	12,270	12,270	12,270	0	0
6273	Water Charges	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6281	Security Services	17,626	216	0	17,842	0	17,842	17,842	17,800	42	42
6282	Equipment Maintenance	3,900	0	0	3,900	0	3,900	3,900	3,712	188	188
6283	Cleaning & Extermin Svcs	2,210	194	0	2,404	0	2,404	2,404	2,399	5	5
6284	Other	36,500	6,535	0	43,035	0	43,035	43,035	43,028	7	7
6291	National & Other Events	880	0	0	880	0	880	880	824	56	56
6292	Dietary	100,000	0	0	100,000	0	100,000	100,000	98,125	1,875	1,875
6293	Refreshment and Meals	2,700	1,455	0	4,155	0	4,155	4,155	4,080	75	75

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	11,700	0	0	11,700	0	11,700	11,700	11,406	294	294
6302	Training (incl Scholar's)	14,000	1,500	0	15,500	0	15,500	15,500	15,441	59	59
6321	Subsid & Cont to Local Org	56,191	0	0	56,191	0	56,191	56,191	56,176	15	15
6322	Subsid & Cont to Intl Org	1,905	0	0	1,905	0	1,905	1,905	1,905	0	0
6343	Old Age Pens & Social Assi	4,186,200	(49,794)	0	4,136,406	0	4,136,406	3,988,575	3,833,941	302,465	154,634

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		267,849	0	30,850	298,699	0	298,699	297,738	293,292	5,407	4,446
6111	Administrative	4,132	0	0	4,132	0	4,132	4,132	3,937	195	195
6112	Senior Technical	3,850	0	0	3,850	0	3,850	3,850	3,686	164	164
6113	Other Tech. & Craft Skill	24,794	(4,053)	0	20,741	0	20,741	20,741	20,712	29	29
6114	Clerical & Office Support	3,959	(542)	0	3,417	0	3,417	3,417	3,288	129	129
6115	Semi-Skilled Operat&Unski	1,780	88	0	1,868	0	1,868	1,868	1,868	0	0
6116	Contracted Employees	35,170	4,507	0	39,677	0	39,677	39,677	39,677	0	0
6117	Temporary Employees	540	0	0	540	0	540	540	350	190	190
6131	Other Direct Labour Costs	3,302	0	0	3,302	0	3,302	3,302	2,083	1,219	1,219
6133	Benefits & Allowances	5,836	0	0	5,836	0	5,836	5,836	4,972	864	864
6134	National Insurance	3,406	0	0	3,406	0	3,406	3,406	2,633	773	773
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,976	24	24
6223	Office Materials & Suppli	3,700	0	0	3,700	0	3,700	3,700	3,652	48	48
6224	Print & Non-Print Material	3,800	0	0	3,800	0	3,800	3,800	3,777	23	23
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,490	10	10
6242	Maintenance of Buildings	3,045	0	0	3,045	0	3,045	3,045	2,695	350	350
6243	Janitorial & Cleaning Supp	500	0	0	500	0	500	500	499	1	1
6255	Maint of Other Infrastru	925	0	0	925	0	925	925	925	0	0
6261	Local Travel & Subsisten	1,900	0	0	1,900	0	1,900	1,900	1,681	219	219
6263	Postage Telex & Cablegram	100	0	0	100	0	100	80	41	59	39
6264	Vehicle Spares & Maintena	2,800	0	0	2,800	0	2,800	2,800	2,776	24	24
6271	Telephone Charges	6,500	0	0	6,500	0	6,500	5,559	5,494	1,006	65
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	625	0	0	625	0	625	625	625	0	0
6281	Security Services	12,725	0	0	12,725	0	12,725	12,725	12,724	1	1
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6283	Cleaning & Extermin Svcs	220	0	0	220	0	220	220	203	17	17
6284	Other	3,900	0	0	3,900	0	3,900	3,900	3,887	13	13
6291	National & Other Events	350	0	0	350	0	350	350	342	8	8
6293	Refreshment and Meals	480	0	0	480	0	480	480	477	3	3
6294	Other	2,385	0	0	2,385	0	2,385	2,385	2,363	22	22
6302	Training (incl Scholar's)	1,500	0	0	1,500	0	1,500	1,500	1,487	13	13
6321	Subsid & Cont to Local Org	121,700	0	30,850	152,550	0	152,550	152,550	152,550	0	0
6322	Subsid & Cont to Intl Org	2,365	0	0	2,365	0	2,365	2,365	2,365	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		213,622	(1,800)	1,525	213,347	0	213,347	203,704	200,627	12,720	3,077
6111	Administrative	13,099	360	0	13,459	0	13,459	13,459	13,459	0	0
6112	Senior Technical	3,753	899	0	4,652	0	4,652	4,650	4,650	2	0
6113	Other Tech. & Craft Skill	2,227	0	0	2,227	0	2,227	2,183	2,183	44	0
6114	Clerical & Office Support	13,489	(1,281)	0	12,208	0	12,208	12,005	12,005	203	0
6115	Semi-Skilled Operat&Unski	433	22	0	455	0	455	455	455	0	0
6116	Contracted Employees	73,622	0	0	73,622	0	73,622	67,513	67,513	6,109	0
6117	Temporary Employees	704	0	0	704	0	704	232	232	472	0
6131	Other Direct Labour Costs	392	215	0	607	0	607	577	577	30	0
6133	Benefits & Allowances	3,702	(215)	0	3,487	0	3,487	2,784	2,784	703	0
6134	National Insurance	2,937	0	0	2,937	0	2,937	2,382	2,382	555	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Material & Supplies	210	0	0	210	0	210	210	210	0	0
6223	Office Materials & Suppli	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
6224	Print &Non-Print Material	2,816	0	0	2,816	0	2,816	2,816	2,816	0	0
6231	Fuel and Lubricants	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6242	Maintenance of Buildings	700	1,059	0	1,759	0	1,759	1,759	1,759	0	0
6243	Janitorial &Cleaning Supp	716	400	0	1,116	0	1,116	1,116	1,116	0	0
6255	Maint of Other Infrastru	1,389	(1,059)	0	330	0	330	330	330	0	0
6261	Local Travel & Subsisten	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6263	Postage Telex & Cablegram	70	0	0	70	0	70	70	70	0	0
6264	Vehicle Spares & Maintena	2,250	0	0	2,250	0	2,250	2,250	2,250	0	0
6265	Other Transp Travel &Post	905	0	0	905	0	905	905	904	1	1
6271	Telephone Charges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6272	Electricity Charges	10,000	(3,800)	0	6,200	0	6,200	6,200	6,200	0	0
6273	Water Charges	800	0	0	800	0	800	800	800	0	0
6282	Equipment Maintenance	3,083	0	0	3,083	0	3,083	3,083	3,083	0	0
6283	Cleaning & Extermin Svcs	370	0	0	370	0	370	370	370	0	0
6284	Other	3,800	1,000	0	4,800	0	4,800	4,800	4,800	0	0
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6293	Refreshment and Meals	1,576	600	0	2,176	0	2,176	2,176	2,176	0	0
6294	Other	24,277	0	1,525	25,802	0	25,802	24,277	24,277	1,525	0
6302	Training (incl Scholar's)	250	0	0	250	0	250	250	236	14	14
6321	Subsid& Cont to Local Org	27,415	0	0	27,415	0	27,415	27,415	24,362	3,053	3,053
6322	Subsid & Cont to Intl Org	62	0	0	62	0	62	62	53	9	9

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		4,777,853	1	53,997	4,831,851	0	4,831,851	4,831,206	4,828,287	3,564	2,869
6111	Administrative	165,657	22,890	0	188,547	0	188,547	188,547	188,547	0	0
6113	Other Tech. & Craft Skill	302,545	0	0	302,545	0	302,545	302,545	302,535	10	10
6114	Clerical & Office Support	1,445,126	0	0	1,445,126	0	1,445,126	1,445,126	1,445,007	119	119
6115	Semi-Skilled Operat&Unski	203,376	0	0	203,376	0	203,376	203,376	203,342	34	34
6116	Contracted Employees	14,077	(549)	0	13,528	0	13,528	13,528	13,527	1	1
6131	Other Direct Labour Costs	191,786	0	0	191,786	0	191,786	191,786	191,782	4	4
6133	Benefits & Allowances	624,081	(22,341)	0	601,740	0	601,740	601,740	601,740	0	0
6134	National Insurance	163,796	0	0	163,796	0	163,796	163,796	163,782	14	14
6221	Drugs & Medical Supplies	4,899	0	0	4,899	0	4,899	4,899	4,899	0	0
6222	Field Material & Supplies	42,604	0	0	42,604	0	42,604	42,604	42,423	181	181
6223	Office Materials & Suppli	33,536	0	0	33,536	0	33,536	33,536	33,536	0	0
6224	Print &Non-Print Material	124,607	(53,000)	0	71,607	0	71,607	70,913	70,913	694	0
6231	Fuel and Lubricants	273,366	0	29,997	303,363	0	303,363	303,363	303,363	0	0
6241	Rental of Buildings	1,800	(1,030)	0	770	0	770	770	770	0	0
6242	Maintenance of Buildings	113,900	0	0	113,900	0	113,900	113,900	113,900	0	0
6243	Janitorial &Cleaning Supp	15,272	0	0	15,272	0	15,272	15,272	15,272	0	0
6255	Maint of Other Infrastru	30,000	0	0	30,000	0	30,000	30,000	29,989	11	11
6261	Local Travel & Subsisten	520,073	0	24,000	544,073	0	544,073	544,073	543,872	201	201
6263	Postage Telex & Cablegram	533	(173)	0	360	0	360	360	355	5	5
6264	Vehicle Spares & Maintena	128,345	0	0	128,345	0	128,345	128,345	128,323	22	22
6265	Other Transp Travel &Post	6,923	0	0	6,923	0	6,923	6,923	6,918	5	5
6271	Telephone Charges	58,580	0	0	58,580	0	58,580	58,580	58,432	148	148
6272	Electricity Charges	95,859	43,936	0	139,795	0	139,795	139,795	139,637	158	158
6273	Water Charges	34,083	0	0	34,083	0	34,083	34,083	34,083	0	0
6282	Equipment Maintenance	36,000	0	0	36,000	0	36,000	36,000	35,364	636	636
6283	Cleaning & Extermin Svcs	14,500	3,440	0	17,940	0	17,940	17,939	17,685	255	254
6284	Other	50,255	0	0	50,255	0	50,255	50,255	50,087	168	168
6291	National & Other Events	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6292	Dietary	10,000	0	0	10,000	0	10,000	10,000	9,503	497	497
6293	Refreshment and Meals	8,099	0	0	8,099	0	8,099	8,099	8,080	19	19
6294	Other	24,675	11,158	0	35,833	0	35,833	35,883	35,637	196	196
6302	Training (incl Scholar's)	28,200	(4,200)	0	24,000	0	24,000	24,000	23,814	186	186
6322	Subsid & Cont to Intl Org	8,700	(130)	0	8,570	0	8,570	8,570	8,570	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		877,773	1,800	0	879,573	0	879,573	876,307	875,397	4,176	910
6111	Administrative	28,532	1,452	0	29,984	0	29,984	29,984	29,966	18	18
6113	Other Tech. & Craft Skill	87,573	2,681	0	90,254	0	90,254	90,254	90,254	0	0
6114	Clerical & Office Support	124,041	10,597	0	134,638	0	134,638	134,637	134,637	1	0
6115	Semi-Skilled Operat&Unski	58,174	(8,616)	0	49,558	0	49,558	49,558	49,551	7	7
6116	Contracted Employees	15,871	(5,381)	0	10,490	0	10,490	10,490	10,490	0	0
6131	Other Direct Labour Costs	22,690	601	0	23,291	0	23,291	22,791	22,791	500	0
6133	Benefits & Allowances	70,583	(1,334)	0	69,249	0	69,249	66,704	66,703	2,546	1
6134	National Insurance	23,814	0	0	23,814	0	23,814	23,594	23,594	220	0
6221	Drugs & Medical Supplies	2,475	0	0	2,475	0	2,475	2,475	2,475	0	0
6222	Field Material & Supplies	25,000	(710)	0	24,290	0	24,290	24,290	24,289	1	1
6223	Office Materials & Suppli	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6224	Print &Non-Print Material	1,934	600	0	2,534	0	2,534	2,534	2,534	0	0
6231	Fuel and Lubricants	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
6241	Rental of Buildings	0	1,710	0	1,710	0	1,710	1,710	1,710	0	0
6242	Maintenance of Buildings	47,063	0	0	47,063	0	47,063	47,063	47,060	3	3
6243	Janitorial &Cleaning Supp	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6255	Maint of Other Infrastru	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6261	Local Travel & Subsisten	4,835	0	0	4,835	0	4,835	4,835	4,835	0	0
6263	Postage Telex & Cablegram	11	0	0	11	0	11	11	11	0	0
6264	Vehicle Spares & Maintena	9,200	0	0	9,200	0	9,200	9,200	9,200	0	0
6265	Other Transp Travel &Post	967	0	0	967	0	967	967	966	1	1
6271	Telephone Charges	6,178	1,200	0	7,378	0	7,378	7,378	7,378	0	0
6272	Electricity Charges	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
6273	Water Charges	6,017	0	0	6,017	0	6,017	6,017	6,017	0	0
6282	Equipment Maintenance	4,580	0	0	4,580	0	4,580	4,580	4,579	1	1
6283	Cleaning & Extermin Svcs	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	1,400	600	0	2,000	0	2,000	2,000	2,000	0	0
6291	National & Other Events	376	0	0	376	0	376	376	376	0	0
6292	Dietary	190,000	0	0	190,000	0	190,000	190,000	190,000	0	0
6293	Refreshment and Meals	5,700	0	0	5,700	0	5,700	5,700	5,698	2	2
6294	Other	15,967	(1,000)	0	14,967	0	14,967	14,967	14,967	0	0
6302	Training (incl Scholar's)	17,192	(600)	0	16,592	0	16,592	16,592	16,054	538	538
6321	Subsid& Cont to Local Org	50	0	0	50	0	50	50	50	0	0
6322	Subsid & Cont to Intl Org	650	0	0	650	0	650	650	312	338	338

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		8,167	(1)	0	8,166	0	8,166	8,156	6,697	1,469	1,459
6114	Clerical & Office Support	1,044	(30)	0	1,014	0	1,014	1,014	1,014	0	0
6115	Semi-Skilled Operat&Unski	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	1,225	50	0	1,275	0	1,275	1,275	1,275	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	124	(18)	0	106	0	106	106	106	0	0
6134	National Insurance	94	(3)	0	91	0	91	81	81	10	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	72	0	0	72	0	72	72	72	0	0
6223	Office Materials & Suppli	385	0	0	385	0	385	385	385	0	0
6224	Print &Non-Print Material	500	0	0	500	0	500	500	498	2	2
6231	Fuel and Lubricants	369	0	0	369	0	369	369	201	168	168
6242	Maintenance of Buildings	449	0	0	449	0	449	449	446	3	3
6243	Janitorial &Cleaning Supp	140	0	0	140	0	140	140	139	1	1
6261	Local Travel & Subsisten	368	0	0	368	0	368	368	367	1	1
6263	Postage Telex & Cablegram	42	0	0	42	0	42	42	23	19	19
6265	Other Transp Travel &Post	577	0	0	577	0	577	577	577	0	0
6271	Telephone Charges	256	0	0	256	0	256	256	248	8	8
6272	Electricity Charges	1,400	0	0	1,400	0	1,400	1,400	160	1,240	1,240
6282	Equipment Maintenance	359	0	0	359	0	359	359	355	4	4
6283	Cleaning & Extermin Svcs	45	0	0	45	0	45	45	39	6	6
6284	Other	390	0	0	390	0	390	390	383	7	7
6293	Refreshment and Meals	60	0	0	60	0	60	60	60	0	0
6294	Other	158	0	0	158	0	158	158	158	0	0
6302	Training (incl Scholar's)	80	0	0	80	0	80	80	80	0	0

MS. A. JOHNSON
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		503,529	1	5,141	508,671	0	508,671	498,453	498,453	10,218	0
6111	Administrative	28,484	4,477	0	32,961	0	32,961	32,961	32,961	0	0
6113	Other Tech. & Craft Skill	247,268	(1,512)	0	245,756	0	245,756	245,756	245,756	0	0
6115	Semi-Skilled Operat&Unski	4,144	227	0	4,371	0	4,371	4,371	4,371	0	0
6131	Other Direct Labour Costs	25,880	(792)	0	25,088	0	25,088	24,350	24,350	738	0
6133	Benefits & Allowances	68,655	0	0	68,655	0	68,655	59,175	59,175	9,480	0
6134	National Insurance	22,589	(2,399)	0	20,190	0	20,190	20,190	20,190	0	0
6221	Drugs & Medical Supplies	715	0	0	715	0	715	715	715	0	0
6222	Field Material & Supplies	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6223	Office Materials & Suppli	3,850	400	0	4,250	0	4,250	4,250	4,250	0	0
6224	Print &Non-Print Material	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6231	Fuel and Lubricants	21,000	0	5,141	26,141	0	26,141	26,141	26,141	0	0
6241	Rental of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6242	Maintenance of Buildings	4,510	(165)	0	4,345	0	4,345	4,345	4,345	0	0
6243	Janitorial &Cleaning Supp	1,827	165	0	1,992	0	1,992	1,992	1,992	0	0
6255	Maint of Other Infrastru	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6261	Local Travel & Subsisten	3,928	1,224	0	5,152	0	5,152	5,152	5,152	0	0
6263	Postage Telex & Cablegram	21	0	0	21	0	21	21	21	0	0
6264	Vehicle Spares & Maintena	13,200	1,500	0	14,700	0	14,700	14,700	14,700	0	0
6265	Other Transp Travel &Post	242	80	0	322	0	322	322	322	0	0
6271	Telephone Charges	8,800	(1,600)	0	7,200	0	7,200	7,200	7,200	0	0
6272	Electricity Charges	12,150	0	0	12,150	0	12,150	12,150	12,150	0	0
6273	Water Charges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6282	Equipment Maintenance	2,035	0	0	2,035	0	2,035	2,035	2,035	0	0
6283	Cleaning & Extermin Svcs	5,520	(1,080)	0	4,440	0	4,440	4,440	4,440	0	0
6284	Other	946	200	0	1,146	0	1,146	1,146	1,146	0	0
6291	National & Other Events	550	0	0	550	0	550	550	550	0	0
6293	Refreshment and Meals	825	0	0	825	0	825	825	825	0	0
6294	Other	660	500	0	1,160	0	1,160	1,160	1,160	0	0
6302	Training (incl Scholar's)	10,000	(1,224)	0	8,776	0	8,776	8,776	8,776	0	0
6321	Subsid& Cont to Local Org	30	0	0	30	0	30	30	30	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		93,927	0	0	93,927	0	93,927	88,648	88,131	5,796	517
6111	Administrative	893	45	0	938	0	938	937	937	1	0
6113	Other Tech. & Craft Skill	1,177	0	0	1,177	0	1,177	1,096	1,096	81	0
6114	Clerical & Office Support	13,942	0	0	13,942	0	13,942	12,692	12,692	1,250	0
6115	Semi-Skilled Operat&Unski	1,732	0	0	1,732	0	1,732	1,198	1,198	534	0
6116	Contracted Employees	30,717	947	0	31,664	0	31,664	31,664	31,664	0	0
6117	Temporary Employees	2,244	(992)	0	1,252	0	1,252	187	187	1,065	0
6131	Other Direct Labour Costs	871	0	0	871	0	871	836	836	35	0
6133	Benefits & Allowances	3,628	0	0	3,628	0	3,628	1,496	1,496	2,132	0
6134	National Insurance	1,451	0	0	1,451	0	1,451	1,271	1,252	199	19
6221	Drugs & Medical Supplies	56	0	0	56	0	56	56	56	0	0
6222	Field Material & Supplies	30	0	0	30	0	30	30	30	0	0
6223	Office Materials & Suppli	5,700	(1,500)	0	4,200	0	4,200	4,200	4,200	0	0
6224	Print &Non-Print Material	10,753	1,500	0	12,253	0	12,253	12,253	12,253	0	0
6241	Rental of Buildings	5,580	0	0	5,580	0	5,580	5,580	5,580	0	0
6242	Maintenance of Buildings	300	0	0	300	0	300	300	300	0	0
6243	Janitorial &Cleaning Supp	400	88	0	488	0	488	488	488	0	0
6261	Local Travel & Subsisten	2,216	0	0	2,216	0	2,216	2,216	2,215	1	1
6263	Postage Telex & Cablegram	84	0	0	84	0	84	84	84	0	0
6271	Telephone Charges	409	0	0	409	0	409	409	301	108	108
6272	Electricity Charges	3,603	0	0	3,603	0	3,603	3,603	3,219	384	384
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	910	0	0	910	0	910	910	910	0	0
6283	Cleaning & Extermin Svcs	490	(88)	0	402	0	402	402	402	0	0
6284	Other	5,310	0	0	5,310	0	5,310	5,310	5,310	0	0
6291	National & Other Events	25	0	0	25	0	25	25	25	0	0
6293	Refreshment and Meals	336	0	0	336	0	336	336	335	1	1
6294	Other	270	0	0	270	0	270	270	270	0	0
6302	Training (incl Scholar's)	800	0	0	800	0	800	799	795	5	4

MS. A. JOHNSON
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AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		12,707	0	0	12,707	0	12,707	12,418	11,113	1,594	1,305
6116	Contracted Employees	6,938	0	0	6,938	0	6,938	6,938	6,938	0	0
6221	Drugs & Medical Supplies	17	0	0	17	0	17	17	17	0	0
6223	Office Materials & Suppli	284	0	0	284	0	284	190	189	95	1
6224	Print & Non-Print Material	72	0	0	72	0	72	72	72	0	0
6231	Fuel and Lubricants	400	0	0	400	0	400	400	383	17	17
6242	Maintenance of Buildings	200	0	0	200	0	200	192	192	8	0
6243	Janitorial & Cleaning Supp	30	300	0	330	0	330	330	328	2	2
6261	Local Travel & Subsisten	80	0	0	80	0	80	80	15	65	65
6264	Vehicle Spares & Maintena	200	0	0	200	0	200	150	93	107	57
6271	Telephone Charges	408	0	0	408	0	408	408	408	0	0
6281	Security Services	2,628	(878)	0	1,750	0	1,750	1,750	1,183	567	567
6282	Equipment Maintenance	300	0	0	300	0	300	234	234	66	0
6283	Cleaning & Extermin Svcs	300	300	0	600	0	600	600	435	165	165
6284	Other	550	278	0	828	0	828	828	562	266	266
6293	Refreshment and Meals	200	0	0	200	0	200	129	60	140	69
6294	Other	20	0	0	20	0	20	20	4	16	16
6302	Training (incl Scholar's)	80	0	0	80	0	80	80	0	80	80

MR. E. WILLS
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 522 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		38,668	604	0	39,272	0	39,272	37,494	37,155	2,117	339
6111	Administrative	2,552	1,702	0	4,254	0	4,254	4,254	4,242	12	12
6113	Other Tech. & Craft Skill	0	932	0	932	0	932	932	932	0	0
6114	Clerical & Office Support	9,212	(834)	0	8,378	0	8,378	8,378	8,378	0	0
6115	Semi-Skilled Operat&Unski	433	80	0	513	0	513	496	473	40	23
6116	Contracted Employees	6,561	(910)	0	5,651	0	5,651	5,651	5,646	5	5
6131	Other Direct Labour Costs	797	(333)	0	464	0	464	464	464	0	0
6133	Benefits & Allowances	1,013	(157)	0	856	0	856	856	856	0	0
6134	National Insurance	973	124	0	1,097	0	1,097	1,097	1,096	1	1
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	24	0	0
6223	Office Materials & Suppli	1,012	27	0	1,039	0	1,039	758	758	281	0
6224	Print &Non-Print Material	800	(27)	0	773	0	773	516	516	257	0
6231	Fuel and Lubricants	700	0	0	700	0	700	396	325	375	71
6242	Maintenance of Buildings	1,150	98	0	1,248	0	1,248	1,248	1,248	0	0
6243	Janitorial &Cleaning Supp	175	0	0	175	0	175	175	175	0	0
6261	Local Travel & Subsisten	300	(98)	0	202	0	202	195	173	29	22
6263	Postage Telex & Cablegram	50	0	0	50	0	50	40	40	10	0
6264	Vehicle Spares & Maintena	1,000	0	0	1,000	0	1,000	925	925	75	0
6271	Telephone Charges	525	0	0	525	0	525	525	525	0	0
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	666	665	535	1
6281	Security Services	2,628	0	0	2,628	0	2,628	2,416	2,416	212	0
6282	Equipment Maintenance	650	0	0	650	0	650	650	625	25	25
6283	Cleaning & Extermin Svcs	87	0	0	87	0	87	87	87	0	0
6284	Other	240	0	0	240	0	240	189	147	93	42
6291	National & Other Events	40	0	0	40	0	40	40	9	31	31
6293	Refreshment and Meals	80	0	0	80	0	80	80	62	18	18
6294	Other	116	0	0	116	0	116	86	48	68	38
6302	Training (incl Scholar's)	50	0	0	50	0	50	50	0	50	50

MR. E. WILLS
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERAL'S OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		78,432	(1,007)	0	77,425	0	77,425	70,836	69,535	7,890	1,301
6111	Administrative	20,199	(500)	0	19,699	0	19,699	17,913	17,913	1,786	0
6113	Other Tech. & Craft Skill	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	30,562	0	0	30,562	0	30,562	29,655	29,655	907	0
6131	Other Direct Labour Costs	84	0	0	84	0	84	38	38	46	0
6133	Benefits & Allowances	2,449	(507)	0	1,942	0	1,942	1,177	1,177	765	0
6134	National Insurance	1,068	0	0	1,068	0	1,068	956	956	112	0
6221	Drugs & Medical Supplies	48	0	0	48	0	48	48	26	22	22
6223	Office Materials & Suppli	3,000	0	0	3,000	0	3,000	2,245	2,245	755	0
6224	Print & Non-Print Material	2,800	0	0	2,800	0	2,800	2,645	2,645	155	0
6231	Fuel and Lubricants	670	0	0	670	0	670	480	480	190	0
6242	Maintenance of Buildings	1,250	500	0	1,750	0	1,750	1,750	1,736	14	14
6243	Janitorial & Cleaning Supp	200	0	0	200	0	200	200	200	0	0
6261	Local Travel & Subsisten	350	0	0	350	0	350	234	118	232	116
6263	Postage Telex & Cablegram	300	0	0	300	0	300	251	227	73	24
6264	Vehicle Spares & Maintena	650	0	0	650	0	650	650	650	0	0
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6272	Electricity Charges	4,032	0	0	4,032	0	4,032	4,032	4,032	0	0
6273	Water Charges	1,360	(624)	0	736	0	736	736	445	291	291
6281	Security Services	5,694	0	0	5,694	0	5,694	4,198	3,552	2,142	646
6282	Equipment Maintenance	450	0	0	450	0	450	450	419	31	31
6283	Cleaning & Extermin Svcs	600	124	0	724	0	724	724	724	0	0
6284	Other	1,300	0	0	1,300	0	1,300	1,088	1,088	212	0
6291	National & Other Events	36	0	0	36	0	36	36	9	27	27
6293	Refreshment and Meals	65	0	0	65	0	65	65	54	11	11
6294	Other	15	0	0	15	0	15	15	1	14	14
6302	Training (incl Scholar's)	150	0	0	150	0	150	150	45	105	105
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	0

MR. E. WILLS
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AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524 - OFFICE OF THE STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		14,344	572	0	14,916	0	14,916	13,051	12,409	2,507	642
6111	Administrative	2,935	147	0	3,082	0	3,082	3,082	3,082	0	0
6113	Other Tech. & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,928	(591)	0	3,337	0	3,337	2,643	2,643	694	0
6115	Semi-Skilled Operat&Unski	433	101	0	534	0	534	534	532	2	2
6116	Contracted Employees	1,693	408	0	2,101	0	2,101	2,101	2,087	14	14
6131	Other Direct Labour Costs	114	0	0	114	0	114	109	109	5	0
6133	Benefits & Allowances	318	507	0	825	0	825	615	615	210	0
6134	National Insurance	376	0	0	376	0	376	360	360	16	0
6221	Drugs & Medical Supplies	23	0	0	23	0	23	23	18	5	5
6223	Office Materials & Suppli	800	0	0	800	0	800	671	543	257	128
6224	Print & Non-Print Material	800	0	0	800	0	800	505	505	295	0
6242	Maintenance of Buildings	500	0	0	500	0	500	500	500	0	0
6243	Janitorial & Cleaning Supp	180	0	0	180	0	180	147	146	34	1
6261	Local Travel & Subsisten	35	0	0	35	0	35	0	0	35	0
6263	Postage Telex & Cablegram	60	0	0	60	0	60	60	40	20	20
6271	Telephone Charges	185	0	0	185	0	185	185	185	0	0
6272	Electricity Charges	400	0	0	400	0	400	400	341	59	59
6281	Security Services	624	0	0	624	0	624	341	58	566	283
6282	Equipment Maintenance	480	0	0	480	0	480	480	432	48	48
6283	Cleaning & Extermin Svcs	100	0	0	100	0	100	80	80	20	0
6284	Other	200	0	0	200	0	200	123	123	77	0
6293	Refreshment and Meals	72	0	0	72	0	72	44	10	62	34
6294	Other	8	0	0	8	0	8	8	0	8	8
6302	Training (incl Scholar's)	80	0	0	80	0	80	40	0	80	40

MR. E. WILLS
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 525 - DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		63,004	(169)	0	62,835	0	62,835	61,574	60,868	1,967	706
6111	Administrative	6,783	339	0	7,122	0	7,122	7,122	7,122	0	0
6113	Other Tech. & Craft Skill	610	31	0	641	0	641	641	641	0	0
6114	Clerical & Office Support	15,935	(161)	0	15,774	0	15,774	15,774	15,773	1	1
6115	Semi-Skilled Operat&Unski	1,446	0	0	1,446	0	1,446	1,365	1,365	81	0
6116	Contracted Employees	10,996	(861)	0	10,135	0	10,135	10,054	10,039	96	15
6117	Temporary Employees	580	0	0	580	0	580	532	484	96	48
6131	Other Direct Labour Costs	2,441	(20)	0	2,421	0	2,421	2,421	2,352	69	69
6133	Benefits & Allowances	1,730	460	0	2,190	0	2,190	1,982	1,982	208	0
6134	National Insurance	1,717	43	0	1,760	0	1,760	1,740	1,740	20	0
6221	Drugs & Medical Supplies	38	0	0	38	0	38	38	27	11	11
6223	Office Materials & Suppli	2,200	0	0	2,200	0	2,200	2,200	2,200	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	400	0	0	400	0	400	400	378	22	22
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6243	Janitorial & Cleaning Supp	350	0	0	350	0	350	302	301	49	1
6261	Local Travel & Subsisten	950	0	0	950	0	950	795	792	158	3
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	31	9	9
6264	Vehicle Spares & Maintena	265	0	0	265	0	265	236	78	187	158
6271	Telephone Charges	700	0	0	700	0	700	700	700	0	0
6272	Electricity Charges	3,514	0	0	3,514	0	3,514	3,514	3,514	0	0
6273	Water Charges	131	0	0	131	0	131	122	69	62	53
6281	Security Services	5,358	0	0	5,358	0	5,358	4,948	4,948	410	0
6282	Equipment Maintenance	330	527	0	857	0	857	857	832	25	25
6283	Cleaning & Extermin Svcs	750	0	0	750	0	750	750	741	9	9
6284	Other	1,500	(627)	0	873	0	873	873	873	0	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	358	248	282	110
6294	Other	46	100	0	146	0	146	146	141	5	5
6302	Training (incl Scholar's)	150	0	0	150	0	150	150	0	150	150

MR. E. WILLS
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE FORCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		5,797,948	0	70,000	5,867,948	0	5,867,948	5,866,503	5,862,098	5,850	4,405
6111	Administrative	166,472	0	0	166,472	0	166,472	166,472	166,472	0	0
6112	Senior Technical	208,949	(2,570)	0	206,379	0	206,379	206,379	206,270	109	109
6113	Other Tech. & Craft Skill	180,656	6,104	0	186,760	0	186,760	186,760	186,716	44	44
6114	Clerical & Office Support	482,931	0	0	482,931	0	482,931	482,931	482,663	268	268
6115	Semi-Skilled Operat&Unski	621,611	7,676	0	629,287	0	629,287	629,287	629,184	103	103
6117	Temporary Employees	93,682	(19,860)	0	73,822	0	73,822	73,822	73,822	0	0
6131	Other Direct Labour Costs	158,900	(2,400)	0	156,500	0	156,500	156,500	156,500	0	0
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6133	Benefits & Allowances	225,528	6,000	0	231,528	0	231,528	231,528	231,528	0	0
6134	National Insurance	110,346	5,050	0	115,396	0	115,396	115,396	115,396	0	0
6135	Pensions	332,520	0	0	332,520	0	332,520	332,520	332,381	139	139
6221	Drugs & Medical Supplies	25,482	0	0	25,482	0	25,482	25,482	25,142	340	340
6222	Field Material & Supplies	420,000	0	0	420,000	0	420,000	420,000	419,931	69	69
6223	Office Materials & Suppli	26,000	0	0	26,000	0	26,000	26,000	25,991	9	9
6224	Print & Non-Print Material	35,000	0	0	35,000	0	35,000	35,000	34,996	4	4
6231	Fuel and Lubricants	469,221	(48,500)	0	420,721	0	420,721	420,721	420,695	26	26
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	5,000	3,975	1,025	1,025
6242	Maintenance of Buildings	65,000	5,000	0	70,000	0	70,000	70,000	69,995	5	5
6243	Janitorial & Cleaning Supp	20,000	0	0	20,000	0	20,000	20,000	19,908	92	92
6251	Maintenance of Roads	8,000	0	0	8,000	0	8,000	8,000	7,991	9	9
6252	Maintenance of Bridges	500	0	0	500	0	500	500	483	17	17
6253	Maint of Drain. & Irrig.	3,000	0	0	3,000	0	3,000	3,000	2,914	86	86
6255	Maint of Other Infrastru	36,800	0	0	36,800	0	36,800	36,800	36,782	18	18
6261	Local Travel & Subsisten	9,647	0	0	9,647	0	9,647	9,647	9,647	0	0
6262	Overseas Conf. & Off. Vis	20,353	(5,000)	0	15,353	0	15,353	13,908	13,907	1,446	1
6263	Postage Telex & Cablegram	2,000	0	0	2,000	0	2,000	2,000	1,369	631	631
6264	Vehicle Spares & Maintena	100,600	16,000	0	116,600	0	116,600	116,600	116,583	17	17
6265	Other Transp Travel & Post	250,000	30,000	0	280,000	0	280,000	280,000	279,985	15	15
6271	Telephone Charges	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6272	Electricity Charges	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
6273	Water Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6281	Security Services	3,850	0	0	3,850	0	3,850	3,850	3,819	31	31
6282	Equipment Maintenance	300,000	0	0	300,000	0	300,000	300,000	299,906	94	94
6283	Cleaning & Extermin Svcs	12,000	0	0	12,000	0	12,000	12,000	11,970	30	30
6284	Other	24,000	2,500	0	26,500	0	26,500	26,500	26,483	17	17
6292	Dietary	696,100	0	0	696,100	0	696,100	696,100	695,209	891	891
6294	Other	440,300	0	70,000	510,300	0	510,300	510,300	510,041	259	259
6302	Training (incl Scholar's)	73,500	0	0	73,500	0	73,500	73,500	73,444	56	56

COMMANDER J. FLORES
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 551 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		353,627	0	0	353,627	0	353,627	350,714	343,075	10,552	7,639
6111	Administrative	23,752	2,526	0	26,278	0	26,278	26,271	26,271	7	0
6114	Clerical & Office Support	54,500	(2,199)	0	52,301	0	52,301	52,290	52,250	51	40
6115	Semi-Skilled Operat&Unski	13,205	625	0	13,830	0	13,830	13,823	13,823	7	0
6116	Contracted Employees	61,816	(1,855)	0	59,961	0	59,961	57,943	57,902	2,059	41
6131	Other Direct Labour Costs	4,000	0	0	4,000	0	4,000	3,437	3,437	563	0
6133	Benefits & Allowances	7,528	903	0	8,431	0	8,431	8,429	8,429	2	0
6134	National Insurance	6,249	0	0	6,249	0	6,249	5,944	5,944	305	0
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	350	0	0
6222	Field Material & Supplies	280	0	0	280	0	280	280	279	1	1
6223	Office Materials & Suppli	14,909	2,400	0	17,309	0	17,309	17,309	17,305	4	4
6224	Print &Non-Print Material	14,000	16,400	0	30,400	0	30,400	30,400	29,656	744	744
6231	Fuel and Lubricants	1,898	550	0	2,448	0	2,448	2,448	2,448	0	0
6241	Rental of Buildings	14,616	296	0	14,912	0	14,912	14,912	14,880	32	32
6242	Maintenance of Buildings	15,050	2,700	0	17,750	0	17,750	17,750	17,566	184	184
6243	Janitorial &Cleaning Supp	5,700	1,200	0	6,900	0	6,900	6,900	6,691	209	209
6255	Maint of Other Infrastru	3,800	0	0	3,800	0	3,800	3,800	3,675	125	125
6261	Local Travel & Subsisten	6,475	0	0	6,475	0	6,475	6,475	6,014	461	461
6263	Postage Telex & Cablegram	1,759	0	0	1,759	0	1,759	1,759	1,059	700	700
6264	Vehicle Spares & Maintena	1,570	585	0	2,155	0	2,155	2,155	2,154	1	1
6271	Telephone Charges	3,630	0	0	3,630	0	3,630	3,630	3,630	0	0
6272	Electricity Charges	12,228	0	0	12,228	0	12,228	12,228	12,228	0	0
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6281	Security Services	18,600	(3,545)	0	15,055	0	15,055	15,055	11,922	3,133	3,133
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6283	Cleaning & Extermin Svcs	2,912	600	0	3,512	0	3,512	3,512	3,146	366	366
6284	Other	40,000	(21,186)	0	18,814	0	18,814	18,814	18,687	127	127
6291	National & Other Events	400	0	0	400	0	400	400	400	0	0
6293	Refreshment and Meals	7,340	0	0	7,340	0	7,340	7,340	7,188	152	152
6294	Other	8,060	0	0	8,060	0	8,060	8,060	6,742	1,318	1,318

MS. B.S. ALI
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 552 - MAGISTRATES DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		329,186	0	0	329,186	0	329,186	326,692	311,795	17,391	14,897
6111	Administrative	79,200	(542)	0	78,658	0	78,658	78,658	78,644	14	14
6113	Other Tech. & Craft Skill	5,676	449	0	6,125	0	6,125	6,111	6,111	14	0
6114	Clerical & Office Support	35,855	(159)	0	35,696	0	35,696	35,611	35,611	85	0
6115	Semi-Skilled Operat&Unski	2,166	109	0	2,275	0	2,275	2,274	2,274	1	0
6116	Contracted Employees	74,149	0	0	74,149	0	74,149	74,149	73,503	646	646
6117	Temporary Employees	5,000	0	0	5,000	0	5,000	4,755	4,755	245	0
6131	Other Direct Labour Costs	1,700	143	0	1,843	0	1,843	1,840	1,840	3	0
6133	Benefits & Allowances	19,000	0	0	19,000	0	19,000	16,991	16,892	2,108	99
6134	National Insurance	5,025	0	0	5,025	0	5,025	4,888	4,868	157	20
6221	Drugs & Medical Supplies	560	0	0	560	0	560	560	560	0	0
6222	Field Material & Supplies	602	0	0	602	0	602	602	593	9	9
6223	Office Materials & Suppli	7,801	2,400	0	10,201	0	10,201	10,201	10,199	2	2
6224	Print & Non-Print Material	25,000	(4,450)	0	20,550	0	20,550	20,550	15,491	5,059	5,059
6241	Rental of Buildings	0	342	0	342	0	342	342	327	15	15
6242	Maintenance of Buildings	12,190	0	0	12,190	0	12,190	12,190	10,912	1,278	1,278
6243	Janitorial & Cleaning Supp	5,700	1,800	0	7,500	0	7,500	7,500	7,499	1	1
6255	Maint of Other Infrastru	4,100	0	0	4,100	0	4,100	4,100	2,715	1,385	1,385
6261	Local Travel & Subsisten	20,735	0	0	20,735	0	20,735	20,735	19,397	1,338	1,338
6263	Postage Telex & Cablegram	375	0	0	375	0	375	375	133	242	242
6264	Vehicle Spares & Maintena	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	852	0	0	852	0	852	852	852	0	0
6272	Electricity Charges	2,500	450	0	2,950	0	2,950	2,950	2,950	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	6,000	(450)	0	5,550	0	5,550	5,550	1,818	3,732	3,732
6282	Equipment Maintenance	780	0	0	780	0	780	780	780	0	0
6283	Cleaning & Extermin Svcs	1,400	0	0	1,400	0	1,400	1,400	1,033	367	367
6284	Other	7,500	(342)	0	7,158	0	7,158	7,158	6,985	173	173
6291	National & Other Events	270	0	0	270	0	270	270	268	2	2
6293	Refreshment and Meals	1,850	250	0	2,100	0	2,100	2,100	2,004	96	96
6294	Other	1,200	0	0	1,200	0	1,200	1,200	781	419	419

MS. B.S. ALI
HEAD OF BUDGET AGENCY

AGENCY 56 - PUBLIC PROSECUTIONS
PROGRAMME 561 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		65,428	0	0	65,428	0	65,428	65,108	64,651	777	457
6111	Administrative	28,814	0	0	28,814	0	28,814	28,814	28,814	0	0
6113	Other Tech. & Craft Skill	480	0	0	480	0	480	480	480	0	0
6114	Clerical & Office Support	2,566	0	0	2,566	0	2,566	2,566	2,566	0	0
6115	Semi-Skilled Operat&Unski	433	(428)	0	5	0	5	0	0	5	0
6116	Contracted Employees	4,963	0	0	4,963	0	4,963	4,963	4,963	0	0
6117	Temporary Employees	55	(2)	0	53	0	53	49	44	9	5
6131	Other Direct Labour Costs	596	0	0	596	0	596	596	596	0	0
6133	Benefits & Allowances	2,554	428	0	2,982	0	2,982	2,982	2,982	0	0
6134	National Insurance	1,540	2	0	1,542	0	1,542	1,542	1,540	2	2
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	49	1	1
6223	Office Materials & Suppli	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print &Non-Print Material	2,900	0	0	2,900	0	2,900	2,900	2,899	1	1
6231	Fuel and Lubricants	600	150	0	750	0	750	750	749	1	1
6241	Rental of Buildings	2,300	(300)	0	2,000	0	2,000	2,000	1,920	80	80
6242	Maintenance of Buildings	2,000	(136)	0	1,864	0	1,864	1,864	1,863	1	1
6243	Janitorial &Cleaning Supp	350	0	0	350	0	350	350	349	1	1
6255	Maint of Other Infrastru	700	(421)	0	279	0	279	220	111	168	109
6261	Local Travel & Subsisten	2,230	0	0	2,230	0	2,230	2,230	2,213	17	17
6263	Postage Telex & Cablegram	7	0	0	7	0	7	7	7	0	0
6264	Vehicle Spares & Maintena	900	0	0	900	0	900	713	697	203	16
6271	Telephone Charges	900	(100)	0	800	0	800	735	735	65	0
6272	Electricity Charges	2,400	256	0	2,656	0	2,656	2,656	2,656	0	0
6273	Water Charges	1,500	(156)	0	1,344	0	1,344	1,344	1,344	0	0
6282	Equipment Maintenance	700	0	0	700	0	700	700	687	13	13
6283	Cleaning & Extermin Svcs	200	0	0	200	0	200	200	72	128	128
6284	Other	2,950	421	0	3,371	0	3,371	3,371	3,370	1	1
6291	National & Other Events	50	0	0	50	0	50	50	39	11	11
6293	Refreshment and Meals	250	150	0	400	0	400	400	400	0	0
6294	Other	100	136	0	236	0	236	236	236	0	0
6302	Training (incl Scholar's)	340	0	0	340	0	340	340	270	70	70

MRS. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN
PROGRAMME 571 - OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		3,956	0	0	3,956	0	3,956	2,578	2,524	1,432	54
6113	Other Tech. & Craft Skill	610	(109)	0	501	0	501	51	0	501	51
6114	Clerical & Office Support	1,101	55	0	1,156	0	1,156	1,156	1,156	0	0
6115	Semi-Skilled Operat&Unski	433	23	0	456	0	456	455	455	1	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117	Temporary Employees	25	2	0	27	0	27	26	26	1	0
6131	Other Direct Labour Costs	433	0	0	433	0	433	345	345	88	0
6133	Benefits & Allowances	185	29	0	214	0	214	213	213	1	0
6134	National Insurance	199	0	0	199	0	199	145	145	54	0
6223	Office Materials & Suppli	90	0	0	90	0	90	0	0	90	0
6224	Print &Non-Print Material	75	0	0	75	0	75	0	0	75	0
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6243	Janitorial &Cleaning Supp	40	0	0	40	0	40	0	0	40	0
6261	Local Travel & Subsisten	50	0	0	50	0	50	47	44	6	3
6263	Postage Telex & Cablegram	5	0	0	5	0	5	3	3	2	0
6264	Vehicle Spares & Maintena	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	125	0	0	125	0	125	87	87	38	0
6272	Electricity Charges	500	0	0	500	0	500	0	0	500	0
6282	Equipment Maintenance	50	0	0	50	0	50	50	50	0	0
6284	Other	20	0	0	20	0	20	0	0	20	0
6293	Refreshment and Meals	15	0	0	15	0	15	0	0	15	0
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	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 2010

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		6,789	0	0	6,789	0	6,789	5,582	5,476	1,313	106
6113	Other Tech. & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,248	0	0	1,248	0	1,248	1,203	1,203	45	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	626	(15)	0	611	0	611	521	521	90	0
6133	Benefits & Allowances	99	15	0	114	0	114	114	114	0	0
6134	National Insurance	107	0	0	107	0	107	95	95	12	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	0	0	20	0
6223	Office Materials & Suppli	100	0	0	100	0	100	65	36	64	29
6224	Print & Non-Print Material	190	(73)	0	117	0	117	53	52	65	1
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 Supp	60	0	0	60	0	60	60	59	1	1
6261	Local Travel & Subsisten	50	0	0	50	0	50	0	0	50	0
6263	Postage Telex & Cablegram	9	0	0	9	0	9	5	0	9	5
6271	Telephone Charges	180	0	0	180	0	180	146	146	34	0
6272	Electricity Charges	2,800	0	0	2,800	0	2,800	2,026	2,025	775	1
6273	Water Charges	465	73	0	538	0	538	538	538	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	50	0	100	50
6283	Cleaning & Extermin Svcs	156	195	0	351	0	351	351	350	1	1
6284	Other	250	(195)	0	55	0	55	55	42	13	13
6291	National & Other Events	14	0	0	14	0	14	0	0	14	0
6293	Refreshment and Meals	50	0	0	50	0	50	43	43	7	0
6294	Other	15	0	0	15	0	15	7	3	12	4

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 2010

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		81,561	0	0	81,561	0	81,561	81,158	81,057	504	101
6111	Administrative	3,979	194	0	4,173	0	4,173	4,173	4,173	0	0
6113	Other Tech. & Craft Skill	1,220	972	0	2,192	0	2,192	2,192	2,192	0	0
6114	Clerical & Office Support	6,098	(470)	0	5,628	0	5,628	5,628	5,620	8	8
6115	Semi-Skilled Operat&Unski	9,026	(960)	0	8,066	0	8,066	7,890	7,890	176	0
6116	Contracted Employees	10,080	196	0	10,276	0	10,276	10,276	10,276	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	685	0	0	685	0	685	543	543	142	0
6133	Benefits & Allowances	2,638	68	0	2,706	0	2,706	2,706	2,696	10	10
6134	National Insurance	1,583	0	0	1,583	0	1,583	1,498	1,498	85	0
6211	Expens Specific to Agency	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6222	Field Material & Supplies	500	0	0	500	0	500	500	500	0	0
6223	Office Materials & Suppli	1,580	0	0	1,580	0	1,580	1,580	1,580	0	0
6224	Print &Non-Print Material	700	0	0	700	0	700	700	698	2	2
6231	Fuel and Lubricants	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6243	Janitorial &Cleaning Supp	760	0	0	760	0	760	760	760	0	0
6261	Local Travel & Subsisten	6,250	0	0	6,250	0	6,250	6,250	6,250	0	0
6264	Vehicle Spares & Maintena	2,600	0	0	2,600	0	2,600	2,600	2,583	17	17
6265	Other Transp Travel &Post	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6271	Telephone Charges	700	0	0	700	0	700	700	698	2	2
6281	Security Services	1,402	0	0	1,402	0	1,402	1,402	1,347	55	55
6282	Equipment Maintenance	400	0	0	400	0	400	400	400	0	0
6283	Cleaning & Extermin Svcs	170	0	0	170	0	170	170	170	0	0
6284	Other	300	0	0	300	0	300	300	300	0	0
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6293	Refreshment and Meals	400	0	0	400	0	400	400	400	0	0
6294	Other	100	0	0	100	0	100	100	99	1	1
6302	Training (incl Scholar's)	350	0	0	350	0	350	350	348	2	2
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6312	Subven to Local Authority	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0

MR. N. FISHER
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		167,359	0	0	167,359	0	167,359	167,021	166,772	587	249
6113	Other Tech. & Craft Skill	6,401	484	0	6,885	0	6,885	6,885	6,883	2	2
6115	Semi-Skilled Operat&Unski	5,738	(635)	0	5,103	0	5,103	5,103	5,103	0	0
6116	Contracted Employees	11,178	290	0	11,468	0	11,468	11,468	11,466	2	2
6117	Temporary Employees	4,360	(139)	0	4,221	0	4,221	4,067	4,024	197	43
6131	Other Direct Labour Costs	102	0	0	102	0	102	51	51	51	0
6133	Benefits & Allowances	1,505	0	0	1,505	0	1,505	1,406	1,406	99	0
6134	National Insurance	924	0	0	924	0	924	895	895	29	0
6221	Drugs & Medical Supplies	65	0	0	65	0	65	60	59	6	1
6222	Field Material & Supplies	700	0	0	700	0	700	700	694	6	6
6223	Office Materials & Suppli	250	0	0	250	0	250	250	248	2	2
6224	Print &Non-Print Material	150	0	0	150	0	150	150	147	3	3
6231	Fuel and Lubricants	66,770	0	0	66,770	0	66,770	66,770	66,770	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6243	Janitorial &Cleaning Supp	140	0	0	140	0	140	140	138	2	2
6251	Maintenance of Roads	7,100	0	0	7,100	0	7,100	7,100	7,098	2	2
6252	Maintenance of Bridges	3,150	0	0	3,150	0	3,150	3,150	3,150	0	0
6253	Maint of Drain. & Irrig.	4,500	0	0	4,500	0	4,500	4,500	4,489	11	11
6254	Maint of Sea & River Def	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6255	Maint of Other Infrastru	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6261	Local Travel & Subsisten	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6264	Vehicle Spares & Maintena	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6265	Other Transp Travel &Post	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6271	Telephone Charges	125	0	0	125	0	125	125	122	3	3
6281	Security Services	18,221	0	0	18,221	0	18,221	18,221	18,060	161	161
6282	Equipment Maintenance	80	0	0	80	0	80	80	80	0	0
6283	Cleaning & Extermin Svcs	800	0	0	800	0	800	800	800	0	0
6284	Other	700	0	0	700	0	700	700	696	4	4
6302	Training (incl Scholar's)	100	0	0	100	0	100	100	100	0	0

MR. N. FISHER
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		549,032	(1)	0	549,031	0	549,031	548,981	548,425	606	556
6111	Administrative	59,116	1,917	0	61,033	0	61,033	61,033	61,011	22	22
6112	Senior Technical	85,453	1,126	0	86,579	0	86,579	86,579	86,579	0	0
6113	Other Tech. & Craft Skill	2,483	(1,130)	0	1,353	0	1,353	1,353	1,353	0	0
6114	Clerical & Office Support	1,619	(28)	0	1,591	0	1,591	1,591	1,591	0	0
6115	Semi-Skilled Operat&Unski	125,321	0	0	125,321	0	125,321	125,321	125,307	14	14
6116	Contracted Employees	6,449	0	0	6,449	0	6,449	6,449	6,449	0	0
6117	Temporary Employees	2,199	2,354	0	4,553	0	4,553	4,553	4,553	0	0
6131	Other Direct Labour Costs	4,510	(1,341)	0	3,169	0	3,169	3,169	3,169	0	0
6133	Benefits & Allowances	44,538	(2,899)	0	41,639	0	41,639	41,639	41,639	0	0
6134	National Insurance	21,632	0	0	21,632	0	21,632	21,632	21,632	0	0
6221	Drugs & Medical Supplies	1,931	(500)	0	1,431	0	1,431	1,431	1,431	0	0
6222	Field Material & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,493	7	7
6223	Office Materials & Suppli	10,000	0	0	10,000	0	10,000	10,000	9,972	28	28
6224	Print & Non-Print Material	8,700	0	0	8,700	0	8,700	8,700	8,700	0	0
6231	Fuel and Lubricants	14,500	0	0	14,500	0	14,500	14,500	14,482	18	18
6241	Rental of Buildings	1,669	0	0	1,669	0	1,669	1,669	1,515	154	154
6242	Maintenance of Buildings	34,000	0	0	34,000	0	34,000	34,000	33,995	5	5
6243	Janitorial & Cleaning Supp	5,808	0	0	5,808	0	5,808	5,808	5,808	0	0
6252	Maintenance of Bridges	2,200	0	0	2,200	0	2,200	2,200	2,175	25	25
6255	Maint of Other Infrastru	4,200	0	0	4,200	0	4,200	4,200	4,199	1	1
6261	Local Travel & Subсистен	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
6263	Postage Telex & Cablegram	110	(108)	0	2	0	2	2	2	0	0
6264	Vehicle Spares & Maintena	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6265	Other Transp Travel & Post	6,000	0	0	6,000	0	6,000	6,000	5,998	2	2
6271	Telephone Charges	500	0	0	500	0	500	500	499	1	1
6281	Security Services	17,754	0	0	17,754	0	17,754	17,754	17,498	256	256
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermin Svcs	680	0	0	680	0	680	680	676	4	4
6284	Other	4,750	(392)	0	4,358	0	4,358	4,358	4,355	3	3
6291	National & Other Events	8,800	1,000	0	9,800	0	9,800	9,800	9,791	9	9
6292	Dietary	28,620	0	0	28,620	0	28,620	28,620	28,619	1	1
6293	Refreshment and Meals	750	0	0	750	0	750	700	698	52	2
6294	Other	340	0	0	340	0	340	340	340	0	0
6302	Training (incl Scholar's)	14,000	0	0	14,000	0	14,000	14,000	13,996	4	4

MR. N. FISHER
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA / WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		237,297	0	0	237,297	0	237,297	237,297	237,171	126	126
6112	Senior Technical	5,576	(31)	0	5,545	0	5,545	5,545	5,545	0	0
6113	Other Tech. & Craft Skill	44,491	517	0	45,008	0	45,008	45,008	44,959	49	49
6114	Clerical & Office Support	538	(150)	0	388	0	388	388	388	0	0
6115	Semi-Skilled Operat&Unski	24,581	0	0	24,581	0	24,581	24,581	24,581	0	0
6116	Contracted Employees	21,965	18	0	21,983	0	21,983	21,983	21,983	0	0
6131	Other Direct Labour Costs	3,589	(1,633)	0	1,956	0	1,956	1,956	1,956	0	0
6133	Benefits & Allowances	13,994	1,279	0	15,273	0	15,273	15,273	15,273	0	0
6134	National Insurance	5,801	0	0	5,801	0	5,801	5,801	5,801	0	0
6221	Drugs & Medical Supplies	3,000	(1,000)	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6223	Office Materials & Suppli	3,900	(300)	0	3,600	0	3,600	3,600	3,598	2	2
6224	Print & Non-Print Material	2,000	(200)	0	1,800	0	1,800	1,800	1,797	3	3
6231	Fuel and Lubricants	23,000	3,000	0	26,000	0	26,000	26,000	25,999	1	1
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6243	Janitorial & Cleaning Supp	7,000	0	0	7,000	0	7,000	7,000	6,997	3	3
6252	Maintenance of Bridges	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6255	Maint of Other Infrastru	3,100	0	0	3,100	0	3,100	3,100	3,069	31	31
6261	Local Travel & Subsisten	23,000	(500)	0	22,500	0	22,500	22,500	22,499	1	1
6263	Postage Telex & Cablegram	12	0	0	12	0	12	12	0	12	12
6264	Vehicle Spares & Maintena	5,000	0	0	5,000	0	5,000	5,000	4,991	9	9
6265	Other Transp Travel & Post	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6271	Telephone Charges	1,260	0	0	1,260	0	1,260	1,260	1,255	5	5
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,498	2	2
6283	Cleaning & Extermin Svcs	640	0	0	640	0	640	640	640	0	0
6284	Other	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6291	National & Other Events	600	0	0	600	0	600	600	599	1	1
6292	Dietary	15,000	(1,000)	0	14,000	0	14,000	14,000	14,000	0	0
6293	Refreshment and Meals	450	0	0	450	0	450	450	449	1	1
6294	Other	400	0	0	400	0	400	400	399	1	1
6302	Training (incl Scholar's)	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1

MR. N. FISHER
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON / SUPENAM
PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		101,318	(2,482)	0	98,836	0	98,836	98,834	98,796	40	38
6111	Administrative	4,194	73	0	4,267	0	4,267	4,267	4,267	0	0
6112	Senior Technical	0	1,194	0	1,194	0	1,194	1,194	1,194	0	0
6113	Other Tech. & Craft Skill	3,052	549	0	3,601	0	3,601	3,601	3,601	0	0
6114	Clerical & Office Support	18,753	(1,807)	0	16,946	0	16,946	16,946	16,946	0	0
6115	Semi-Skilled Operat&Unski	11,587	(55)	0	11,532	0	11,532	11,532	11,532	0	0
6116	Contracted Employees	15,000	(523)	0	14,477	0	14,477	14,476	14,476	1	0
6131	Other Direct Labour Costs	4,407	(2,030)	0	2,377	0	2,377	2,377	2,377	0	0
6133	Benefits & Allowances	3,298	135	0	3,433	0	3,433	3,432	3,431	2	1
6134	National Insurance	3,276	(234)	0	3,042	0	3,042	3,042	3,042	0	0
6211	Expens Specific to Agency	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	55	5	5
6222	Field Material & Supplies	325	0	0	325	0	325	325	325	0	0
6223	Office Materials & Suppli	3,200	0	0	3,200	0	3,200	3,200	3,193	7	7
6224	Print &Non-Print Material	1,056	0	0	1,056	0	1,056	1,056	1,055	1	1
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6243	Janitorial &Cleaning Supp	160	0	0	160	0	160	160	160	0	0
6261	Local Travel & Subsisten	2,850	0	0	2,850	0	2,850	2,850	2,842	8	8
6263	Postage Telex & Cablegram	39	0	0	39	0	39	39	39	0	0
6265	Other Transp Travel &Post	110	0	0	110	0	110	110	110	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	2,401	0	0	2,401	0	2,401	2,401	2,401	0	0
6281	Security Services	346	(155)	0	191	0	191	191	179	12	12
6282	Equipment Maintenance	1,290	0	0	1,290	0	1,290	1,290	1,289	1	1
6283	Cleaning & Extermin Svcs	283	0	0	283	0	283	283	283	0	0
6284	Other	333	0	0	333	0	333	333	332	1	1
6291	National & Other Events	1,200	155	0	1,355	0	1,355	1,355	1,355	0	0
6293	Refreshment and Meals	555	0	0	555	0	555	555	553	2	2
6294	Other	800	216	0	1,016	0	1,016	1,016	1,016	0	0
6302	Training (incl Scholar's)	637	0	0	637	0	637	637	637	0	0
6311	Rates & Taxes	1,004	0	0	1,004	0	1,004	1,004	1,004	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON / SUPENAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		182,624	(3,625)	0	178,999	0	178,999	178,999	178,995	4	4
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Tech. & Craft Skill	9,097	(546)	0	8,551	0	8,551	8,551	8,551	0	0
6114	Clerical & Office Support	2,684	18	0	2,702	0	2,702	2,702	2,702	0	0
6115	Semi-Skilled Operat&Unski	23,740	(1,012)	0	22,728	0	22,728	22,728	22,728	0	0
6116	Contracted Employees	13,503	0	0	13,503	0	13,503	13,503	13,503	0	0
6131	Other Direct Labour Costs	3,314	(2,503)	0	811	0	811	811	811	0	0
6133	Benefits & Allowances	1,775	413	0	2,188	0	2,188	2,188	2,187	1	1
6134	National Insurance	2,704	5	0	2,709	0	2,709	2,709	2,709	0	0
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	41	0	0
6222	Field Material & Supplies	140	0	0	140	0	140	140	140	0	0
6223	Office Materials & Suppli	530	0	0	530	0	530	530	530	0	0
6224	Print &Non-Print Material	264	0	0	264	0	264	264	264	0	0
6231	Fuel and Lubricants	26,000	3,000	0	29,000	0	29,000	29,000	29,000	0	0
6243	Janitorial &Cleaning Supp	60	0	0	60	0	60	60	60	0	0
6251	Maintenance of Roads	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6253	Maint of Drain. & Irrig.	83,000	(3,000)	0	80,000	0	80,000	80,000	79,997	3	3
6261	Local Travel & Subsisten	506	0	0	506	0	506	506	506	0	0
6264	Vehicle Spares & Maintena	7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
6271	Telephone Charges	384	0	0	384	0	384	384	384	0	0
6273	Water Charges	401	0	0	401	0	401	401	401	0	0
6282	Equipment Maintenance	132	0	0	132	0	132	132	132	0	0
6283	Cleaning & Extermin Svcs	35	0	0	35	0	35	35	35	0	0
6284	Other	12	0	0	12	0	12	12	12	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	36	0	0	36	0	36	36	36	0	0
6302	Training (incl Scholar's)	66	0	0	66	0	66	66	66	0	0

MR. S. SINGH
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AGENCY 72 - REGION 2: POMEROON / SUPENAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		91,375	1,151	0	92,526	0	92,526	92,526	92,520	6	6
6113	Other Tech. & Craft Skill	9,826	2,468	0	12,294	0	12,294	12,294	12,294	0	0
6114	Clerical & Office Support	1,223	0	0	1,223	0	1,223	1,223	1,223	0	0
6115	Semi-Skilled Operat&Unski	4,339	0	0	4,339	0	4,339	4,339	4,339	0	0
6116	Contracted Employees	1,338	(75)	0	1,263	0	1,263	1,263	1,263	0	0
6131	Other Direct Labour Costs	1,775	(1,240)	0	535	0	535	535	535	0	0
6133	Benefits & Allowances	778	(78)	0	700	0	700	700	699	1	1
6134	National Insurance	1,339	76	0	1,415	0	1,415	1,415	1,414	1	1
6221	Drugs & Medical Supplies	22	0	0	22	0	22	22	22	0	0
6222	Field Material & Supplies	510	0	0	510	0	510	510	510	0	0
6223	Office Materials & Suppli	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	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6243	Janitorial &Cleaning Supp	308	0	0	308	0	308	308	308	0	0
6251	Maintenance of Roads	12,500	0	0	12,500	0	12,500	12,500	12,499	1	1
6252	Maintenance of Bridges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6254	Maint of Sea & River Def	500	0	0	500	0	500	500	500	0	0
6255	Maint of Other Infrastru	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6261	Local Travel & Subsisten	253	0	0	253	0	253	253	253	0	0
6264	Vehicle Spares & Maintena	4,900	(647)	0	4,253	0	4,253	4,253	4,252	1	1
6273	Water Charges	1,605	0	0	1,605	0	1,605	1,605	1,604	1	1
6281	Security Services	32,900	647	0	33,547	0	33,547	33,547	33,546	1	1
6283	Cleaning & Extermin Svcs	418	0	0	418	0	418	418	418	0	0
6302	Training (incl Scholar's)	31	0	0	31	0	31	31	31	0	0

MR. S. SINGH
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**AGENCY 72 - REGION 2: POMEROON / SUPENAM
PROGRAMME 724 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		893,945	3,551	0	897,496	0	897,496	897,496	897,314	182	182
6111	Administrative	160,490	0	0	160,490	0	160,490	160,490	160,490	0	0
6112	Senior Technical	288,211	0	0	288,211	0	288,211	288,211	288,211	0	0
6113	Other Tech. & Craft Skill	50,533	1,563	0	52,096	0	52,096	52,096	52,096	0	0
6114	Clerical & Office Support	5,546	0	0	5,546	0	5,546	5,546	5,546	0	0
6115	Semi-Skilled Operat&Unski	48,009	(1,434)	0	46,575	0	46,575	46,575	46,575	0	0
6116	Contracted Employees	16,559	1,072	0	17,631	0	17,631	17,631	17,631	0	0
6131	Other Direct Labour Costs	7,079	1,827	0	8,906	0	8,906	8,906	8,882	24	24
6133	Benefits & Allowances	27,351	(1,195)	0	26,156	0	26,156	26,156	26,007	149	149
6134	National Insurance	42,841	1,718	0	44,559	0	44,559	44,559	44,559	0	0
6221	Drugs & Medical Supplies	748	0	0	748	0	748	748	747	1	1
6222	Field Material & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6223	Office Materials & Suppli	9,800	0	0	9,800	0	9,800	9,800	9,800	0	0
6224	Print &Non-Print Material	9,300	0	0	9,300	0	9,300	9,300	9,299	1	1
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6242	Maintenance of Buildings	29,500	0	0	29,500	0	29,500	29,500	29,500	0	0
6243	Janitorial &Cleaning Supp	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6252	Maintenance of Bridges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6255	Maint of Other Infrastru	10,900	0	0	10,900	0	10,900	10,900	10,900	0	0
6261	Local Travel & Subsisten	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Maintena	350	0	0	350	0	350	350	347	3	3
6265	Other Transp Travel &Post	220	0	0	220	0	220	220	220	0	0
6271	Telephone Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6272	Electricity Charges	26,600	0	0	26,600	0	26,600	26,600	26,600	0	0
6273	Water Charges	30,723	0	0	30,723	0	30,723	30,723	30,723	0	0
6281	Security Services	39,485	0	0	39,485	0	39,485	39,485	39,485	0	0
6282	Equipment Maintenance	490	0	0	490	0	490	490	490	0	0
6283	Cleaning & Extermin Svcs	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6291	National & Other Events	3,200	1,300	0	4,500	0	4,500	4,500	4,498	2	2
6292	Dietary	35,000	(2,500)	0	32,500	0	32,500	32,500	32,500	0	0
6293	Refreshment and Meals	680	0	0	680	0	680	680	680	0	0
6294	Other	800	1,200	0	2,000	0	2,000	2,000	2,000	0	0
6302	Training (incl Scholar's)	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0

MR. S. SINGH
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AGENCY 72 - REGION 2: POMEROON / SUPENAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		344,593	1,405	0	345,998	0	345,998	345,998	345,959	39	39
6111	Administrative	4,912	668	0	5,580	0	5,580	5,580	5,580	0	0
6112	Senior Technical	9,278	(220)	0	9,058	0	9,058	9,058	9,058	0	0
6113	Other Tech. & Craft Skill	39,662	0	0	39,662	0	39,662	39,662	39,662	0	0
6114	Clerical & Office Support	7,997	0	0	7,997	0	7,997	7,997	7,997	0	0
6115	Semi-Skilled Operat&Unski	57,482	(585)	0	56,897	0	56,897	56,897	56,897	0	0
6116	Contracted Employees	51,241	0	0	51,241	0	51,241	51,241	51,241	0	0
6131	Other Direct Labour Costs	8,386	0	0	8,386	0	8,386	8,386	8,386	0	0
6133	Benefits & Allowances	17,348	1,698	0	19,046	0	19,046	19,046	19,046	0	0
6134	National Insurance	9,880	60	0	9,940	0	9,940	9,940	9,940	0	0
6221	Drugs & Medical Supplies	2,000	340	0	2,340	0	2,340	2,340	2,340	0	0
6222	Field Material & Supplies	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6223	Office Materials & Suppli	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print &Non-Print Material	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6231	Fuel and Lubricants	9,400	0	0	9,400	0	9,400	9,400	9,400	0	0
6242	Maintenance of Buildings	13,000	0	0	13,000	0	13,000	13,000	12,999	1	1
6243	Janitorial &Cleaning Supp	7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	2,997	3	3
6255	Maint of Other Infrastru	7,000	308	0	7,308	0	7,308	7,308	7,275	33	33
6261	Local Travel & Subsisten	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Maintena	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6265	Other Transp Travel &Post	680	(340)	0	340	0	340	340	339	1	1
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6273	Water Charges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6282	Equipment Maintenance	3,430	0	0	3,430	0	3,430	3,430	3,430	0	0
6283	Cleaning & Extermin Svcs	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6284	Other	479	0	0	479	0	479	479	479	0	0
6291	National & Other Events	130	0	0	130	0	130	130	130	0	0
6292	Dietary	14,800	(216)	0	14,584	0	14,584	14,584	14,584	0	0
6293	Refreshment and Meals	503	0	0	503	0	503	503	503	0	0
6294	Other	2,100	(308)	0	1,792	0	1,792	1,792	1,792	0	0
6302	Training (incl Scholar's)	680	0	0	680	0	680	680	680	0	0

MR. S. SINGH
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		121,308	0	0	121,308	0	121,308	120,595	118,077	3,231	2,518
6111	Administrative	9,756	669	0	10,425	0	10,425	10,425	10,425	0	0
6113	Other Tech. & Craft Skill	9,626	(257)	0	9,369	0	9,369	9,369	9,369	0	0
6114	Clerical & Office Support	20,309	(1,498)	0	18,811	0	18,811	18,811	18,800	11	11
6115	Semi-Skilled Operat&Unski	19,732	(927)	0	18,805	0	18,805	18,805	18,805	0	0
6116	Contracted Employees	9,054	2,906	0	11,960	0	11,960	11,960	11,959	1	1
6131	Other Direct Labour Costs	1,923	(896)	0	1,027	0	1,027	1,026	1,026	1	0
6133	Benefits & Allowances	4,979	415	0	5,394	0	5,394	5,394	5,386	8	8
6134	National Insurance	4,834	(412)	0	4,422	0	4,422	4,418	4,416	6	2
6211	Expens Specific to Agency	10,000	(540)	0	9,460	0	9,460	9,460	9,298	162	162
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	0	60	60
6222	Field Material & Supplies	360	0	0	360	0	360	360	120	240	240
6223	Office Materials & Suppli	3,500	0	0	3,500	0	3,500	3,499	3,497	3	2
6224	Print &Non-Print Material	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6231	Fuel and Lubricants	3,100	(1,250)	0	1,850	0	1,850	1,850	1,681	169	169
6243	Janitorial &Cleaning Supp	400	0	0	400	0	400	400	400	0	0
6261	Local Travel & Subsisten	2,000	0	0	2,000	0	2,000	2,000	1,637	363	363
6264	Vehicle Spares & Maintena	2,100	500	0	2,600	0	2,600	2,600	1,775	825	825
6271	Telephone Charges	1,550	0	0	1,550	0	1,550	871	868	682	3
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	4,549	451	451
6273	Water Charges	536	0	0	536	0	536	536	536	0	0
6281	Security Services	4,907	750	0	5,657	0	5,657	5,657	5,649	8	8
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6283	Cleaning & Extermin Svcs	262	0	0	262	0	262	234	204	58	30
6284	Other	550	0	0	550	0	550	550	511	39	39
6291	National & Other Events	1,900	0	0	1,900	0	1,900	1,900	1,866	34	34
6293	Refreshment and Meals	700	0	0	700	0	700	700	699	1	1
6294	Other	20	540	0	560	0	560	560	523	37	37
6302	Training (incl Scholar's)	150	0	0	150	0	150	150	81	69	69
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	999	1	1

MR. P. RAMRATTAN
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		215,603	0	0	215,603	0	215,603	214,493	208,887	6,716	5,606
6113	Other Tech. & Craft Skill	1,910	(90)	0	1,820	0	1,820	1,820	1,820	0	0
6114	Clerical & Office Support	513	(9)	0	504	0	504	504	504	0	0
6115	Semi-Skilled Operat&Unski	25,666	(903)	0	24,763	0	24,763	24,763	24,763	0	0
6116	Contracted Employees	18,335	502	0	18,837	0	18,837	18,837	18,814	23	23
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	189	0	0	189	0	189	180	180	9	0
6133	Benefits & Allowances	1,964	500	0	2,464	0	2,464	2,265	2,265	199	0
6134	National Insurance	2,182	0	0	2,182	0	2,182	2,052	2,052	130	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	0	20	20
6222	Field Material & Supplies	320	500	0	820	0	820	720	188	632	532
6223	Office Materials & Suppli	500	500	0	1,000	0	1,000	850	464	536	386
6224	Print &Non-Print Material	650	1,500	0	2,150	0	2,150	2,150	1,155	995	995
6231	Fuel and Lubricants	21,000	(7,000)	0	14,000	0	14,000	14,000	13,146	854	854
6243	Janitorial &Cleaning Supp	65	500	0	565	0	565	542	42	523	500
6252	Maintenance of Bridges	4,300	0	0	4,300	0	4,300	4,300	4,285	15	15
6253	Maint of Drain. & Irrig.	120,200	0	0	120,200	0	120,200	120,200	120,198	2	2
6255	Maint of Other Infrastru	7,500	0	0	7,500	0	7,500	7,500	7,053	447	447
6261	Local Travel & Subsisten	1,150	0	0	1,150	0	1,150	812	810	340	2
6264	Vehicle Spares & Maintena	3,528	3,000	0	6,528	0	6,528	6,528	4,826	1,702	1,702
6271	Telephone Charges	100	0	0	100	0	100	65	60	40	5
6272	Electricity Charges	800	0	0	800	0	800	797	797	3	0
6273	Water Charges	350	0	0	350	0	350	350	350	0	0
6281	Security Services	1,816	0	0	1,816	0	1,816	1,793	1,761	55	32
6282	Equipment Maintenance	310	1,000	0	1,310	0	1,310	1,210	1,210	100	0
6283	Cleaning & Extermin Svcs	60	0	0	60	0	60	60	0	60	60
6284	Other	50	0	0	50	0	50	50	20	30	30
6291	National & Other Events	5	0	0	5	0	5	5	5	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6311	Rates and Taxes	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1

MR. P. RAMRATTAN
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		83,057	0	0	83,057	0	83,057	81,725	80,132	2,925	1,593
6112	Senior Technical	1,866	177	0	2,043	0	2,043	2,043	2,043	0	0
6113	Other Tech. & Craft Skill	4,252	(1,114)	0	3,138	0	3,138	3,138	3,138	0	0
6115	Semi-Skilled Operat&Unski	3,957	(750)	0	3,207	0	3,207	3,207	3,207	0	0
6116	Contracted Employees	2,731	1,811	0	4,542	0	4,542	4,542	4,542	0	0
6131	Other Direct Labour Costs	242	(140)	0	102	0	102	102	99	3	3
6133	Benefits & Allowances	937	70	0	1,007	0	1,007	1,007	1,000	7	7
6134	National Insurance	775	(54)	0	721	0	721	721	721	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	0	20	20
6222	Field Material & Supplies	191	0	0	191	0	191	191	0	191	191
6223	Office Materials & Suppli	1,000	0	0	1,000	0	1,000	650	642	358	8
6224	Print &Non-Print Material	530	0	0	530	0	530	530	529	1	1
6231	Fuel and Lubricants	4,000	(2,550)	0	1,450	0	1,450	1,450	1,426	24	24
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6243	Janitorial &Cleaning Supp	325	0	0	325	0	325	234	120	205	114
6251	Maintenance of Roads	15,500	(1,198)	0	14,302	0	14,302	14,302	13,497	805	805
6252	Maintenance of Bridges	7,000	696	0	7,696	0	7,696	7,696	7,696	0	0
6255	Maint of Other Infrastru	6,000	502	0	6,502	0	6,502	6,502	6,501	1	1
6261	Local Travel & Subsisten	1,300	0	0	1,300	0	1,300	751	748	552	3
6264	Vehicle Spares & Maintena	8,000	2,000	0	10,000	0	10,000	10,000	9,989	11	11
6265	Other Transp Travel &Post	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	125	0	0	125	0	125	99	34	91	65
6272	Electricity Charges	1,365	0	0	1,365	0	1,365	1,335	1,254	111	81
6273	Water Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6281	Security Services	8,162	550	0	8,712	0	8,712	8,712	8,710	2	2
6282	Equipment Maintenance	150	0	0	150	0	150	81	25	125	56
6283	Cleaning & Extermin Svcs	229	0	0	229	0	229	145	0	229	145
6284	Other	300	0	0	300	0	300	167	111	189	56
6291	National & Other Events	200	(100)	0	100	0	100	100	100	0	0
6293	Refreshment and Meals	100	100	0	200	0	200	200	200	0	0

MR. P. RAMRATTAN
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		1,218,529	0	0	1,218,529	0	1,218,529	1,215,231	1,214,449	4,080	782
6111	Administrative	421,041	6,700	0	427,741	0	427,741	427,741	427,694	47	47
6112	Senior Technical	285,645	(12,461)	0	273,184	0	273,184	273,184	273,154	30	30
6113	Other Tech. & Craft Skill	108,996	9,461	0	118,457	0	118,457	118,457	118,446	11	11
6114	Clerical & Office Support	3,452	361	0	3,813	0	3,813	3,813	3,813	0	0
6115	Semi-Skilled Operat&Unski	66,116	(1,601)	0	64,515	0	64,515	64,515	64,507	8	8
6116	Contracted Employees	404	335	0	739	0	739	739	689	50	50
6131	Other Direct Labour Costs	15,687	(2,795)	0	12,892	0	12,892	12,490	12,470	422	20
6133	Benefits & Allowances	31,915	0	0	31,915	0	31,915	29,418	29,418	2,497	0
6134	National Insurance	69,378	0	0	69,378	0	69,378	69,378	69,378	0	0
6221	Drugs & Medical Supplies	1,235	(200)	0	1,035	0	1,035	1,035	1,035	0	0
6222	Field Material & Supplies	9,600	0	0	9,600	0	9,600	9,527	9,526	74	1
6223	Office Materials & Suppli	10,000	(750)	0	9,250	0	9,250	9,247	9,247	3	0
6224	Print & Non-Print Material	7,800	0	0	7,800	0	7,800	7,800	7,798	2	2
6231	Fuel and Lubricants	1,081	(385)	0	696	0	696	696	696	0	0
6241	Rental of Buildings	252	0	0	252	0	252	234	234	18	0
6242	Maintenance of Buildings	38,600	0	0	38,600	0	38,600	38,600	38,600	0	0
6243	Janitorial & Cleaning Supp	1,000	(100)	0	900	0	900	900	900	0	0
6252	Maintenance of Bridges	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6255	Maint of Other Infrastru	25,988	0	0	25,988	0	25,988	25,988	25,620	368	368
6261	Local Travel & Subsisten	4,800	(750)	0	4,050	0	4,050	3,969	3,968	82	1
6263	Postage Telex & Cablegram	23	(23)	0	0	0	0	0	0	0	0
6271	Telephone Charges	1,000	500	0	1,500	0	1,500	1,489	1,289	211	200
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	9,906	9,906	94	0
6273	Water Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6281	Security Services	52,969	0	0	52,969	0	52,969	52,969	52,969	0	0
6282	Equipment Maintenance	1,900	(1,089)	0	811	0	811	811	810	1	1
6283	Cleaning & Extermin Svcs	2,500	293	0	2,793	0	2,793	2,718	2,692	101	26
6284	Other	22,000	2,905	0	24,905	0	24,905	24,905	24,902	3	3
6291	National & Other Events	5,500	400	0	5,900	0	5,900	5,900	5,900	0	0
6293	Refreshment and Meals	1,797	(450)	0	1,347	0	1,347	1,347	1,346	1	1
6294	Other	350	(120)	0	230	0	230	186	183	47	3
6302	Training (incl Scholar's)	5,000	(231)	0	4,769	0	4,769	4,769	4,761	8	8

MR. P. RAMRATTAN
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		469,200	0	0	469,200	0	469,200	469,083	465,467	3,733	3,616
6111	Administrative	1,685	0	0	1,685	0	1,685	1,685	1,685	0	0
6112	Senior Technical	23,357	(3,000)	0	20,357	0	20,357	20,357	20,357	0	0
6113	Other Tech. & Craft Skill	50,755	10,745	0	61,500	0	61,500	61,500	61,487	13	13
6114	Clerical & Office Support	12,151	(420)	0	11,731	0	11,731	11,731	11,731	0	0
6115	Semi-Skilled Operat&Unski	72,834	(5,745)	0	67,089	0	67,089	67,089	67,048	41	41
6116	Contracted Employees	72,793	0	0	72,793	0	72,793	72,793	72,790	3	3
6131	Other Direct Labour Costs	3,297	(2,152)	0	1,145	0	1,145	1,051	1,051	94	0
6133	Benefits & Allowances	22,335	0	0	22,335	0	22,335	22,335	22,335	0	0
6134	National Insurance	12,072	572	0	12,644	0	12,644	12,643	12,643	1	0
6221	Drugs & Medical Supplies	5,676	0	0	5,676	0	5,676	5,676	4,861	815	815
6222	Field Material & Supplies	9,233	236	0	9,469	0	9,469	9,469	9,429	40	40
6223	Office Materials & Suppli	8,052	156	0	8,208	0	8,208	8,208	8,206	2	2
6224	Print & Non-Print Material	4,500	227	0	4,727	0	4,727	4,727	4,534	193	193
6231	Fuel and Lubricants	8,200	0	0	8,200	0	8,200	8,200	7,744	456	456
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6243	Janitorial & Cleaning Supp	8,200	3,180	0	11,380	0	11,380	11,380	11,173	207	207
6252	Maintenance of Bridges	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6255	Maint of Other Infrastru	11,200	0	0	11,200	0	11,200	11,200	10,732	468	468
6261	Local Travel & Subsisten	5,220	0	0	5,220	0	5,220	5,220	4,919	301	301
6263	Postage Telex & Cablegram	15	0	0	15	0	15	12	9	6	3
6264	Vehicle Spares & Maintena	2,330	406	0	2,736	0	2,736	2,736	2,693	43	43
6265	Other Transp Travel & Post	700	(200)	0	500	0	500	500	151	349	349
6271	Telephone Charges	2,068	0	0	2,068	0	2,068	2,068	2,060	8	8
6272	Electricity Charges	31,250	0	0	31,250	0	31,250	31,250	31,250	0	0
6273	Water Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6281	Security Services	21,689	0	0	21,689	0	21,689	21,689	21,640	49	49
6282	Equipment Maintenance	13,200	(350)	0	12,850	0	12,850	12,850	12,846	4	4
6283	Cleaning & Extermin Svcs	7,227	(1,036)	0	6,191	0	6,191	6,191	6,191	0	0
6284	Other	4,305	(1,080)	0	3,225	0	3,225	3,225	3,222	3	3
6291	National & Other Events	565	0	0	565	0	565	565	296	269	269
6292	Dietary	20,696	(2,000)	0	18,696	0	18,696	18,696	18,576	120	120
6293	Refreshment and Meals	595	261	0	856	0	856	856	753	103	103
6294	Other	300	0	0	300	0	300	281	260	40	21
6302	Training (incl Scholar's)	700	200	0	900	0	900	900	798	102	102

MR. P. RAMRATTAN
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		107,011	0	0	107,011	0	107,011	106,687	104,454	2,557	2,233
6111	Administrative	11,619	2,044	0	13,663	0	13,663	13,663	13,663	0	0
6113	Other Tech. & Craft Skill	2,461	493	0	2,954	0	2,954	2,954	2,954	0	0
6114	Clerical & Office Support	14,981	(2,413)	0	12,568	0	12,568	12,568	12,568	0	0
6115	Semi-Skilled Operat&Unski	6,935	(756)	0	6,179	0	6,179	6,179	6,132	47	47
6116	Contracted Employees	5,585	1,660	0	7,245	0	7,245	7,245	7,245	0	0
6131	Other Direct Labour Costs	2,117	(1,124)	0	993	0	993	669	642	351	27
6133	Benefits & Allowances	4,351	96	0	4,447	0	4,447	4,447	4,447	0	0
6134	National Insurance	2,612	0	0	2,612	0	2,612	2,612	2,594	18	18
6211	Expens Specific to Agency	10,500	0	0	10,500	0	10,500	10,500	9,892	608	608
6221	Drugs & Medical Supplies	110	0	0	110	0	110	110	0	110	110
6222	Field Material & Supplies	250	0	0	250	0	250	250	217	33	33
6223	Office Materials & Suppli	2,490	0	0	2,490	0	2,490	2,490	2,475	15	15
6224	Print &Non-Print Material	450	0	0	450	0	450	450	449	1	1
6231	Fuel and Lubricants	900	500	0	1,400	0	1,400	1,400	1,400	0	0
6243	Janitorial &Cleaning Supp	268	0	0	268	0	268	268	268	0	0
6261	Local Travel & Subsisten	4,000	500	0	4,500	0	4,500	4,500	4,500	0	0
6263	Postage Telex & Cablegram	65	0	0	65	0	65	65	5	60	60
6264	Vehicle Spares & Maintena	150	0	0	150	0	150	150	0	150	150
6265	Other Transp Travel &Post	330	0	0	330	0	330	330	321	9	9
6271	Telephone Charges	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6272	Electricity Charges	1,135	0	0	1,135	0	1,135	1,135	1,124	11	11
6273	Water Charges	25	0	0	25	0	25	25	25	0	0
6281	Security Services	20,000	(1,000)	0	19,000	0	19,000	19,000	18,554	446	446
6282	Equipment Maintenance	1,011	0	0	1,011	0	1,011	1,011	695	316	316
6283	Cleaning & Extermin Svcs	255	0	0	255	0	255	255	153	102	102
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,897	3	3
6291	National & Other Events	5,532	0	0	5,532	0	5,532	5,532	5,532	0	0
6293	Refreshment and Meals	745	0	0	745	0	745	745	720	25	25
6294	Other	334	0	0	334	0	334	334	111	223	223
6302	Training (incl Scholar's)	900	0	0	900	0	900	900	871	29	29
6311	Rates and Taxes	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		179,489	0	0	179,489	0	179,489	179,407	169,081	10,408	10,326
6113	Other Tech. & Craft Skill	2,872	2,587	0	5,459	0	5,459	5,459	5,454	5	5
6114	Clerical & Office Support	1,173	(607)	0	566	0	566	566	565	1	1
6115	Semi-Skilled Operat&Unski	28,397	(2,587)	0	25,810	0	25,810	25,810	25,792	18	18
6116	Contracted Employees	10,753	435	0	11,188	0	11,188	11,188	11,188	0	0
6131	Other Direct Labour Costs	212	651	0	863	0	863	863	863	0	0
6133	Benefits & Allowances	3,346	(26)	0	3,320	0	3,320	3,300	3,300	20	0
6134	National Insurance	2,952	(453)	0	2,499	0	2,499	2,437	2,437	62	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	0	25	25
6222	Field Material & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,194	6	6
6223	Office Materials & Suppli	925	0	0	925	0	925	925	925	0	0
6224	Print &Non-Print Material	200	0	0	200	0	200	200	200	0	0
6231	Fuel and Lubricants	23,000	1,500	0	24,500	0	24,500	24,500	24,500	0	0
6243	Janitorial &Cleaning Supp	300	0	0	300	0	300	300	300	0	0
6253	Maint of Drain. & Irrig.	85,000	0	0	85,000	0	85,000	85,000	78,414	6,586	6,586
6261	Local Travel & Subsisten	800	0	0	800	0	800	800	449	351	351
6264	Vehicle Spares & Maintena	3,500	0	0	3,500	0	3,500	3,500	1,002	2,498	2,498
6265	Other Transp Travel &Post	25	0	0	25	0	25	25	7	18	18
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	10,939	(1,500)	0	9,439	0	9,439	9,439	8,797	642	642
6282	Equipment Maintenance	70	0	0	70	0	70	70	43	27	27
6283	Cleaning & Extermin Svcs	100	0	0	100	0	100	100	100	0	0
6284	Other	150	0	0	150	0	150	150	35	115	115
6293	Refreshment and Meals	50	0	0	50	0	50	50	45	5	5
6311	Rates and Taxes	3,500	0	0	3,500	0	3,500	3,500	3,471	29	29

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		131,861	0	0	131,861	0	131,861	130,340	127,917	3,944	2,423
6112	Senior Technical	1,617	(262)	0	1,355	0	1,355	1,301	1,299	56	2
6113	Other Tech. & Craft Skill	3,660	(388)	0	3,272	0	3,272	2,973	2,973	299	0
6114	Clerical & Office Support	563	0	0	563	0	563	0	0	563	0
6115	Semi-Skilled Operat&Unski	4,480	224	0	4,704	0	4,704	4,704	4,703	1	1
6116	Contracted Employees	4,257	426	0	4,683	0	4,683	4,683	4,683	0	0
6131	Other Direct Labour Costs	550	0	0	550	0	550	258	258	292	0
6133	Benefits & Allowances	1,185	0	0	1,185	0	1,185	1,097	1,097	88	0
6134	National Insurance	881	0	0	881	0	881	676	676	205	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	0	0	20	0
6222	Field Material & Supplies	900	0	0	900	0	900	900	895	5	5
6223	Office Materials & Suppli	450	0	0	450	0	450	450	450	0	0
6224	Print &Non-Print Material	250	0	0	250	0	250	250	244	6	6
6231	Fuel and Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,497	3	3
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6243	Janitorial &Cleaning Supp	380	0	0	380	0	380	380	380	0	0
6251	Maintenance of Roads	32,500	0	0	32,500	0	32,500	32,500	32,265	235	235
6252	Maintenance of Bridges	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6255	Maint of Other Infrastru	10,500	0	0	10,500	0	10,500	10,500	10,473	27	27
6261	Local Travel & Subsisten	700	0	0	700	0	700	700	545	155	155
6264	Vehicle Spares & Maintena	4,500	0	0	4,500	0	4,500	4,500	3,823	677	677
6265	Other Transp Travel &Post	320	0	0	320	0	320	320	313	7	7
6271	Telephone Charges	400	0	0	400	0	400	400	400	0	0
6272	Electricity Charges	26,568	0	0	26,568	0	26,568	26,568	26,568	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	808	192	192
6281	Security Services	1,700	0	0	1,700	0	1,700	1,700	992	708	708
6282	Equipment Maintenance	140	0	0	140	0	140	140	136	4	4
6283	Cleaning & Extermin Svcs	700	0	0	700	0	700	700	676	24	24
6284	Other	510	0	0	510	0	510	510	173	337	337
6291	National & Other Events	25	0	0	25	0	25	25	0	25	25
6293	Refreshment and Meals	90	0	0	90	0	90	90	87	3	3
6294	Other	15	0	0	15	0	15	15	3	12	12

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		1,677,874	(7,360)	0	1,670,514	0	1,670,514	1,670,514	1,650,629	19,885	19,885
6111	Administrative	334,806	0	0	334,806	0	334,806	334,806	334,764	42	42
6112	Senior Technical	448,115	126,829	0	574,944	0	574,944	574,944	574,770	174	174
6113	Other Tech. & Craft Skill	338,719	(136,284)	0	202,435	0	202,435	202,435	202,375	60	60
6114	Clerical & Office Support	5,729	(2,922)	0	2,807	0	2,807	2,807	2,807	0	0
6115	Semi-Skilled Operat&Unski	74,646	(1,066)	0	73,580	0	73,580	73,580	73,448	132	132
6116	Contracted Employees	739	1,202	0	1,941	0	1,941	1,941	1,941	0	0
6131	Other Direct Labour Costs	15,825	(1,894)	0	13,931	0	13,931	13,931	13,735	196	196
6133	Benefits & Allowances	25,055	6,775	0	31,830	0	31,830	31,830	31,830	0	0
6134	National Insurance	90,844	0	0	90,844	0	90,844	90,844	90,844	0	0
6221	Drugs & Medical Supplies	510	0	0	510	0	510	510	510	0	0
6222	Field Material & Supplies	21,000	0	0	21,000	0	21,000	21,000	20,960	40	40
6223	Office Materials & Suppli	2,900	0	0	2,900	0	2,900	2,900	2,899	1	1
6224	Print &Non-Print Material	10,500	0	0	10,500	0	10,500	10,500	10,223	277	277
6231	Fuel and Lubricants	1,400	1,000	0	2,400	0	2,400	2,400	2,019	381	381
6241	Rental of Buildings	2,000	(1,220)	0	780	0	780	780	780	0	0
6242	Maintenance of Buildings	55,000	0	0	55,000	0	55,000	55,000	53,463	1,537	1,537
6243	Janitorial &Cleaning Supp	1,460	0	0	1,460	0	1,460	1,460	1,459	1	1
6255	Maint of Other Infrastru	23,000	0	0	23,000	0	23,000	23,000	22,610	390	390
6261	Local Travel & Subsisten	6,400	0	0	6,400	0	6,400	6,400	4,212	2,188	2,188
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares & Maintena	200	0	0	200	0	200	200	200	0	0
6265	Other Transp Travel &Post	1,000	3,000	0	4,000	0	4,000	4,000	3,877	123	123
6271	Telephone Charges	900	0	0	900	0	900	900	900	0	0
6272	Electricity Charges	11,000	0	0	11,000	0	11,000	11,000	10,999	1	1
6273	Water Charges	24,316	0	0	24,316	0	24,316	24,316	24,316	0	0
6281	Security Services	133,549	(4,000)	0	129,549	0	129,549	129,549	119,867	9,682	9,682
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	970	30	30
6283	Cleaning & Extermin Svcs	6,500	0	0	6,500	0	6,500	6,500	6,461	39	39
6284	Other	28,000	0	0	28,000	0	28,000	28,000	27,722	278	278
6291	National & Other Events	6,500	1,220	0	7,720	0	7,720	7,720	6,103	1,617	1,617
6293	Refreshment and Meals	2,550	0	0	2,550	0	2,550	2,550	1,300	1,250	1,250
6294	Other	1,196	0	0	1,196	0	1,196	1,196	941	255	255
6302	Training (incl Scholar's)	2,500	0	0	2,500	0	2,500	2,500	1,324	1,176	1,176

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA / MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		231,258	7,360	0	238,618	0	238,618	238,618	226,487	12,131	12,131
6111	Administrative	3,944	(1,634)	0	2,310	0	2,310	2,310	2,310	0	0
6112	Senior Technical	25,401	0	0	25,401	0	25,401	25,401	25,401	0	0
6113	Other Tech. & Craft Skill	17,111	0	0	17,111	0	17,111	17,111	17,111	0	0
6114	Clerical & Office Support	3,183	53	0	3,236	0	3,236	3,236	3,235	1	1
6115	Semi-Skilled Operat&Unski	19,999	(2,358)	0	17,641	0	17,641	17,641	17,641	0	0
6116	Contracted Employees	20,459	11,146	0	31,605	0	31,605	31,605	31,571	34	34
6131	Other Direct Labour Costs	1,171	(339)	0	832	0	832	832	821	11	11
6133	Benefits & Allowances	7,416	492	0	7,908	0	7,908	7,908	7,908	0	0
6134	National Insurance	4,519	0	0	4,519	0	4,519	4,519	4,519	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,968	32	32
6222	Field Material & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6223	Office Materials & Suppli	1,750	0	0	1,750	0	1,750	1,750	1,733	17	17
6224	Print & Non-Print Material	4,000	0	0	4,000	0	4,000	4,000	3,974	26	26
6231	Fuel and Lubricants	8,000	1,000	0	9,000	0	9,000	9,000	9,000	0	0
6242	Maintenance of Buildings	18,500	0	0	18,500	0	18,500	18,500	16,600	1,900	1,900
6243	Janitorial & Cleaning Supp	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6255	Maint of Other Infrastru	12,500	0	0	12,500	0	12,500	12,500	12,476	24	24
6261	Local Travel & Subsisten	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6264	Vehicle Spares & Maintena	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6265	Other Transp Travel & Post	2,500	0	0	2,500	0	2,500	2,500	2,247	253	253
6271	Telephone Charges	2,185	0	0	2,185	0	2,185	2,185	2,184	1	1
6272	Electricity Charges	13,688	0	0	13,688	0	13,688	13,688	13,688	0	0
6273	Water Charges	5,403	0	0	5,403	0	5,403	5,403	5,403	0	0
6281	Security Services	30,037	(1,000)	0	29,037	0	29,037	29,037	25,210	3,827	3,827
6282	Equipment Maintenance	3,102	0	0	3,102	0	3,102	3,102	3,045	57	57
6283	Cleaning & Extermin Svcs	5,000	0	0	5,000	0	5,000	5,000	3,635	1,365	1,365
6284	Other	400	0	0	400	0	400	400	326	74	74
6291	National & Other Events	40	0	0	40	0	40	40	17	23	23
6292	Dietary	3,000	0	0	3,000	0	3,000	3,000	2,121	879	879
6293	Refreshment and Meals	710	0	0	710	0	710	710	710	0	0
6294	Other	3,970	0	0	3,970	0	3,970	3,970	742	3,228	3,228
6302	Training (incl Scholar's)	470	0	0	470	0	470	470	91	379	379

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 751 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		60,439	958	0	61,397	0	61,397	61,323	58,453	2,944	2,870
6111	Administrative	9,424	797	0	10,221	0	10,221	10,221	10,221	0	0
6112	Senior Technical	1,081	54	0	1,135	0	1,135	1,135	1,135	0	0
6113	Other Tech. & Craft Skill	1,482	0	0	1,482	0	1,482	1,482	1,273	209	209
6114	Clerical & Office Support	11,282	(1,769)	0	9,513	0	9,513	9,513	9,453	60	60
6115	Semi-Skilled Operat&Unski	1,352	68	0	1,420	0	1,420	1,420	1,419	1	1
6116	Contracted Employees	6,125	857	0	6,982	0	6,982	6,982	6,867	115	115
6131	Other Direct Labour Costs	548	(265)	0	283	0	283	283	254	29	29
6133	Benefits & Allowances	1,749	417	0	2,166	0	2,166	2,161	2,161	5	0
6134	National Insurance	1,560	259	0	1,819	0	1,819	1,751	1,751	68	0
6211	Expens Specific to Agency	4,155	0	0	4,155	0	4,155	4,155	4,155	0	0
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Material & Supplies	450	0	0	450	0	450	450	450	0	0
6223	Office Materials & Suppli	1,230	0	0	1,230	0	1,230	1,229	1,229	1	0
6224	Print & Non-Print Material	480	0	0	480	0	480	480	476	4	4
6231	Fuel and Lubricants	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6243	Janitorial & Cleaning Supp	265	0	0	265	0	265	265	264	1	1
6261	Local Travel & Subsisten	1,790	0	0	1,790	0	1,790	1,790	1,154	636	636
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	17	0	0
6264	Vehicle Spares & Maintena	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0
6265	Other Transp Travel & Post	300	0	0	300	0	300	300	292	8	8
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	5,672	0	0	5,672	0	5,672	5,672	3,867	1,805	1,805
6282	Equipment Maintenance	300	540	0	840	0	840	840	839	1	1
6283	Cleaning & Extermin Svcs	500	0	0	500	0	500	500	500	0	0
6291	National & Other Events	1,408	0	0	1,408	0	1,408	1,408	1,408	0	0
6293	Refreshment and Meals	1,104	0	0	1,104	0	1,104	1,104	1,103	1	1
6302	Training (incl Scholar's)	200	0	0	200	0	200	200	200	0	0

MS. R. SINGH
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		109,545	0	0	109,545	0	109,545	109,545	108,671	874	874
6113	Other Tech. & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	480	24	0	504	0	504	504	504	0	0
6115	Semi-Skilled Operat&Unski	7,008	(49)	0	6,959	0	6,959	6,959	6,237	722	722
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	546	25	0	571	0	571	571	569	2	2
6134	National Insurance	590	0	0	590	0	590	590	500	90	90
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	24	0	0
6222	Field Material & Supplies	100	0	0	100	0	100	100	100	0	0
6223	Office Materials & Suppli	176	0	0	176	0	176	176	176	0	0
6224	Print & Non-Print Material	120	0	0	120	0	120	120	120	0	0
6231	Fuel and Lubricants	760	0	0	760	0	760	760	760	0	0
6251	Maintenance of Roads	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6252	Maintenance of Bridges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6253	Maint of Drain. & Irrig.	70,000	0	0	70,000	0	70,000	70,000	69,999	1	1
6255	Maint of Other Infrastru	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
6261	Local Travel & Subsisten	601	0	0	601	0	601	601	543	58	58
6264	Vehicle Spares & Maintena	800	0	0	800	0	800	800	800	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	60	0	0	60	0	60	60	60	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	80	0	0

MS. R. SINGH
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		113,340	483	0	113,823	0	113,823	113,822	113,433	390	389
6112	Senior Technical	1,583	(820)	0	763	0	763	763	759	4	4
6113	Other Tech. & Craft Skill	4,994	187	0	5,181	0	5,181	5,181	5,181	0	0
6114	Clerical & Office Support	451	(451)	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operat&Unski	7,254	(109)	0	7,145	0	7,145	7,145	7,145	0	0
6116	Contracted Employees	3,088	1,391	0	4,479	0	4,479	4,479	4,479	0	0
6131	Other Direct Labour Costs	883	(583)	0	300	0	300	300	300	0	0
6133	Benefits & Allowances	1,039	72	0	1,111	0	1,111	1,110	1,110	1	0
6134	National Insurance	1,081	(104)	0	977	0	977	977	977	0	0
6221	Drugs & Medical Supplies	12	0	0	12	0	12	12	12	0	0
6222	Field Material & Supplies	120	100	0	220	0	220	220	220	0	0
6223	Office Materials & Suppli	600	0	0	600	0	600	600	600	0	0
6224	Print &Non-Print Material	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	2,500	(100)	0	2,400	0	2,400	2,400	2,400	0	0
6242	Maintenance of Buildings	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6243	Janitorial &Cleaning Supp	550	0	0	550	0	550	550	550	0	0
6251	Maintenance of Roads	36,500	0	0	36,500	0	36,500	36,500	36,499	1	1
6252	Maintenance of Bridges	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
6255	Maint of Other Infrastru	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6261	Local Travel & Subsisten	500	0	0	500	0	500	500	431	69	69
6264	Vehicle Spares & Maintena	600	900	0	1,500	0	1,500	1,500	1,500	0	0
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	25,404	0	0	25,404	0	25,404	25,404	25,094	310	310
6282	Equipment Maintenance	435	0	0	435	0	435	435	434	1	1
6283	Cleaning & Extermin Svcs	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment and Meals	25	0	0	25	0	25	25	22	3	3

MS. R. SINGH
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		748,250	0	0	748,250	0	748,250	748,250	745,116	3,134	3,134
6111	Administrative	193,526	1,410	0	194,936	0	194,936	194,936	194,936	0	0
6112	Senior Technical	218,452	0	0	218,452	0	218,452	218,452	218,452	0	0
6113	Other Tech. & Craft Skill	83,148	4,883	0	88,031	0	88,031	88,031	88,031	0	0
6114	Clerical & Office Support	1,451	0	0	1,451	0	1,451	1,451	1,451	0	0
6115	Semi-Skilled Operat&Unski	30,084	(3,272)	0	26,812	0	26,812	26,812	26,812	0	0
6116	Contracted Employees	4,312	236	0	4,548	0	4,548	4,548	4,548	0	0
6131	Other Direct Labour Costs	8,193	(1,997)	0	6,196	0	6,196	6,196	6,196	0	0
6133	Benefits & Allowances	20,075	(2,686)	0	17,389	0	17,389	17,389	17,388	1	1
6134	National Insurance	41,200	1,426	0	42,626	0	42,626	42,626	42,610	16	16
6221	Drugs & Medical Supplies	536	0	0	536	0	536	536	536	0	0
6222	Field Material & Supplies	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
6223	Office Materials & Suppli	3,000	900	0	3,900	0	3,900	3,900	3,899	1	1
6224	Print &Non-Print Material	6,000	800	0	6,800	0	6,800	6,800	6,800	0	0
6231	Fuel and Lubricants	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6241	Rental of Buildings	854	(400)	0	454	0	454	454	227	227	227
6242	Maintenance of Buildings	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
6243	Janitorial &Cleaning Supp	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6255	Maint of Other Infrastru	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6261	Local Travel & Subsisten	2,000	0	0	2,000	0	2,000	2,000	1,885	115	115
6263	Postage Telex & Cablegram	38	0	0	38	0	38	38	38	0	0
6264	Vehicle Spares & Maintena	850	0	0	850	0	850	850	850	0	0
6265	Other Transp Travel &Post	800	500	0	1,300	0	1,300	1,300	1,300	0	0
6271	Telephone Charges	500	0	0	500	0	500	500	500	0	0
6272	Electricity Charges	11,100	0	0	11,100	0	11,100	11,100	11,100	0	0
6273	Water Charges	7,207	0	0	7,207	0	7,207	7,207	7,207	0	0
6281	Security Services	9,598	0	0	9,598	0	9,598	9,598	7,582	2,016	2,016
6282	Equipment Maintenance	1,300	(500)	0	800	0	800	800	799	1	1
6283	Cleaning & Extermin Svcs	4,604	0	0	4,604	0	4,604	4,604	4,603	1	1
6284	Other	19,340	0	0	19,340	0	19,340	19,340	19,131	209	209
6291	National & Other Events	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6292	Dietary	5,677	(500)	0	5,177	0	5,177	5,177	4,638	539	539
6293	Refreshment and Meals	755	0	0	755	0	755	755	752	3	3
6294	Other	450	0	0	450	0	450	450	446	4	4
6302	Training (incl Scholar's)	4,900	(800)	0	4,100	0	4,100	4,100	4,100	0	0

MS. R. SINGH
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AGENCY 75 - REGION 5: MAHAICA / BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		217,476	(1,440)	0	216,044	0	216,044	216,036	208,303	7,741	7,733
6112	Senior Technical	14,297	1,555	0	15,852	0	15,852	15,852	15,785	67	67
6113	Other Tech. & Craft Skill	22,212	3,574	0	25,786	0	25,786	25,786	25,786	0	0
6114	Clerical & Office Support	1,076	9	0	1,085	0	1,085	1,085	1,058	27	27
6115	Semi-Skilled Operat&Unski	31,337	(1,061)	0	30,276	0	30,276	30,276	30,276	0	0
6116	Contracted Employees	28,726	(3,030)	0	25,696	0	25,696	25,696	25,696	0	0
6131	Other Direct Labour Costs	1,287	(323)	0	964	0	964	964	964	0	0
6133	Benefits & Allowances	10,029	(542)	0	9,487	0	9,487	9,487	9,487	0	0
6134	National Insurance	5,533	(182)	0	5,351	0	5,351	5,351	5,351	0	0
6221	Drugs & Medical Supplies	2,542	0	0	2,542	0	2,542	2,542	2,540	2	2
6222	Field Material & Supplies	4,089	0	0	4,089	0	4,089	4,089	4,089	0	0
6223	Office Materials & Suppli	4,337	0	0	4,337	0	4,337	4,337	4,336	1	1
6224	Print & Non-Print Material	5,900	0	0	5,900	0	5,900	5,900	5,897	3	3
6231	Fuel and Lubricants	6,400	0	0	6,400	0	6,400	6,400	6,400	0	0
6242	Maintenance of Buildings	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6243	Janitorial & Cleaning Supp	5,520	0	0	5,520	0	5,520	5,520	5,520	0	0
6255	Maint of Other Infrastru	9,034	0	0	9,034	0	9,034	9,034	9,034	0	0
6261	Local Travel & Subsisten	2,500	0	0	2,500	0	2,500	2,500	1,665	835	835
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Maintena	2,054	1,650	0	3,704	0	3,704	3,704	3,704	0	0
6265	Other Transp Travel & Post	100	0	0	100	0	100	100	96	4	4
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6272	Electricity Charges	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6273	Water Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6281	Security Services	8,179	(540)	0	7,639	0	7,639	7,639	2,894	4,745	4,745
6282	Equipment Maintenance	3,463	0	0	3,463	0	3,463	3,463	3,462	1	1
6283	Cleaning & Extermin Svcs	4,262	0	0	4,262	0	4,262	4,262	4,262	0	0
6284	Other	415	0	0	415	0	415	415	414	1	1
6291	National & Other Events	315	0	0	315	0	315	315	315	0	0
6292	Dietary	10,000	(2,550)	0	7,450	0	7,450	7,450	5,413	2,037	2,037
6293	Refreshment and Meals	2,296	0	0	2,296	0	2,296	2,296	2,291	5	5
6294	Other	40	0	0	48	0	48	40	36	12	4
6302	Training (incl Scholar's)	228	0	0	228	0	228	228	228	0	0

MS. R. SINGH
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AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		74,916	0	0	74,916	0	74,916	74,885	74,360	556	525
6111	Administrative	8,430	1,041	0	9,471	0	9,471	9,471	9,471	0	0
6113	Other Tech. & Craft Skill	3,437	0	0	3,437	0	3,437	3,437	3,437	0	0
6114	Clerical & Office Support	9,723	(1,631)	0	8,092	0	8,092	8,092	8,092	0	0
6115	Semi-Skilled Operat&Unski	1,827	(139)	0	1,688	0	1,688	1,688	1,688	0	0
6116	Contracted Employees	14,509	2,122	0	16,631	0	16,631	16,631	16,625	6	6
6131	Other Direct Labour Costs	2,800	(1,627)	0	1,173	0	1,173	1,173	1,173	0	0
6133	Benefits & Allowances	1,919	481	0	2,400	0	2,400	2,400	2,330	70	70
6134	National Insurance	2,143	(247)	0	1,896	0	1,896	1,865	1,865	31	0
6211	Expens Specific to Agency	10,900	0	0	10,900	0	10,900	10,900	10,898	2	2
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	160	0	0	160	0	160	160	154	6	6
6223	Office Materials & Suppli	3,150	0	0	3,150	0	3,150	3,150	3,150	0	0
6224	Print &Non-Print Material	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6231	Fuel and Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6243	Janitorial &Cleaning Supp	250	0	0	250	0	250	250	250	0	0
6261	Local Travel & Subsisten	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintena	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6273	Water Charges	835	0	0	835	0	835	835	835	0	0
6282	Equipment Maintenance	800	0	0	800	0	800	800	787	13	13
6283	Cleaning & Extermin Svcs	200	0	0	200	0	200	200	199	1	1
6284	Other	400	0	0	400	0	400	400	396	4	4
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,492	8	8
6293	Refreshment and Meals	350	0	0	350	0	350	350	347	3	3
6294	Other	128	0	0	128	0	128	128	110	18	18
6302	Training (incl Scholar's)	170	0	0	170	0	170	170	170	0	0
6311	Rates and Taxes	2,350	0	0	2,350	0	2,350	2,350	1,958	392	392
6321	Subsid& Cont to Local Org	380	0	0	380	0	380	380	380	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		353,690	(1)	6,519	360,208	0	360,208	360,205	359,089	1,119	1,116
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Tech. & Craft Skill	2,873	214	0	3,087	0	3,087	3,087	3,087	0	0
6114	Clerical & Office Support	1,173	(251)	0	922	0	922	922	922	0	0
6115	Semi-Skilled Operat&Unski	34,078	1,543	0	35,621	0	35,621	35,621	34,618	1,003	1,003
6116	Contracted Employees	9,128	376	0	9,504	0	9,504	9,501	9,501	3	0
6131	Other Direct Labour Costs	212	(7)	0	205	0	205	205	204	1	1
6133	Benefits & Allowances	3,346	(1,781)	0	1,565	0	1,565	1,565	1,565	0	0
6134	National Insurance	2,952	(95)	0	2,857	0	2,857	2,857	2,857	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	1,257	3	3
6223	Office Materials & Suppli	780	0	0	780	0	780	780	780	0	0
6224	Print &Non-Print Material	220	0	0	220	0	220	220	207	13	13
6231	Fuel and Lubricants	135,000	10,000	6,519	151,519	0	151,519	151,519	151,519	0	0
6242	Maintenance of Buildings	5,070	0	0	5,070	0	5,070	5,070	5,000	70	70
6243	Janitorial &Cleaning Supp	380	0	0	380	0	380	380	380	0	0
6253	Maint of Drain. & Irrig.	115,000	(10,000)	0	105,000	0	105,000	105,000	104,993	7	7
6261	Local Travel & Subsisten	600	0	0	600	0	600	600	587	13	13
6264	Vehicle Spares & Maintena	8,721	0	0	8,721	0	8,721	8,721	8,720	1	1
6271	Telephone Charges	750	0	0	750	0	750	750	750	0	0
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	23,778	0	0	23,778	0	23,778	23,778	23,778	0	0
6282	Equipment Maintenance	300	0	0	300	0	300	300	295	5	5
6293	Refreshment and Meals	250	0	0	250	0	250	250	250	0	0

MR. B. POONAI
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AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		140,953	0	0	140,953	0	140,953	140,947	140,936	17	11
6112	Senior Technical	1,617	(487)	0	1,130	0	1,130	1,130	1,130	0	0
6113	Other Tech. & Craft Skill	2,583	1,077	0	3,660	0	3,660	3,660	3,660	0	0
6114	Clerical & Office Support	562	1	0	563	0	563	563	563	0	0
6115	Semi-Skilled Operat&Unski	6,268	(81)	0	6,187	0	6,187	6,187	6,184	3	3
6116	Contracted Employees	8,795	23	0	8,818	0	8,818	8,818	8,817	1	1
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,791	(533)	0	1,258	0	1,258	1,257	1,257	1	0
6134	National Insurance	882	0	0	882	0	882	877	877	5	0
6222	Field Material & Supplies	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6223	Office Materials & Suppli	460	0	0	460	0	460	460	460	0	0
6224	Print &Non-Print Material	455	0	0	455	0	455	455	455	0	0
6231	Fuel and Lubricants	2,310	0	0	2,310	0	2,310	2,310	2,310	0	0
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6243	Janitorial &Cleaning Supp	1,161	0	0	1,161	0	1,161	1,161	1,161	0	0
6251	Maintenance of Roads	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
6252	Maintenance of Bridges	22,000	0	0	22,000	0	22,000	22,000	21,999	1	1
6255	Maint of Other Infrastru	9,200	0	0	9,200	0	9,200	9,200	9,198	2	2
6261	Local Travel & Subsisten	1,170	0	0	1,170	0	1,170	1,170	1,170	0	0
6264	Vehicle Spares & Maintena	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6271	Telephone Charges	550	0	0	550	0	550	550	550	0	0
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	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6282	Equipment Maintenance	403	0	0	403	0	403	403	402	1	1
6283	Cleaning & Extermin Svcs	165	0	0	165	0	165	165	164	1	1
6284	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (incl Scholar's)	770	0	0	770	0	770	770	770	0	0

MR. B. POONAI
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AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 764 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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)	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		1,576,732	(9,973)	0	1,566,759	0	1,566,759	1,566,432	1,564,974	1,785	1,458
6111	Administrative	195,401	0	0	195,401	0	195,401	195,401	195,370	31	31
6112	Senior Technical	526,114	0	0	526,114	0	526,114	526,114	525,756	358	358
6113	Other Tech. & Craft Skill	260,719	0	0	260,719	0	260,719	260,719	260,279	440	440
6114	Clerical & Office Support	5,728	(601)	0	5,127	0	5,127	5,127	5,127	0	0
6115	Semi-Skilled Operat&Unski	50,646	(1,756)	0	48,890	0	48,890	48,890	48,727	163	163
6116	Contracted Employees	29,250	7,364	0	36,614	0	36,614	36,614	36,597	17	17
6131	Other Direct Labour Costs	26,725	(9,581)	0	17,144	0	17,144	17,144	17,144	0	0
6133	Benefits & Allowances	48,597	(12,925)	0	35,672	0	35,672	35,672	35,671	1	1
6134	National Insurance	80,255	7,526	0	87,781	0	87,781	87,781	87,771	10	10
6221	Drugs & Medical Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6222	Field Material & Supplies	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6223	Office Materials & Suppli	7,900	0	0	7,900	0	7,900	7,900	7,899	1	1
6224	Print & Non-Print Material	6,800	0	0	6,800	0	6,800	6,800	6,799	1	1
6231	Fuel and Lubricants	2,400	0	0	2,400	0	2,400	2,400	2,399	1	1
6241	Rental of Buildings	4,012	(1,000)	0	3,012	0	3,012	3,012	2,958	54	54
6242	Maintenance of Buildings	70,000	0	0	70,000	0	70,000	70,000	69,999	1	1
6243	Janitorial & Cleaning Supp	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6252	Maintenance of Bridges	1,000	0	0	1,000	0	1,000	1,000	990	10	10
6255	Maint of Other Infrastru	16,000	0	0	16,000	0	16,000	16,000	15,937	63	63
6261	Local Travel & Subsisten	10,100	(1,000)	0	9,100	0	9,100	9,100	9,100	0	0
6264	Vehicle Spares & Maintena	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6265	Other Transp Travel & Post	780	3,125	0	3,905	0	3,905	3,905	3,905	0	0
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	42,900	0	0	42,900	0	42,900	42,900	42,900	0	0
6273	Water Charges	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6281	Security Services	83,400	1,799	0	85,199	0	85,199	85,199	84,909	290	290
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,992	8	8
6283	Cleaning & Extermin Svcs	2,264	0	0	2,264	0	2,264	2,264	2,262	2	2
6284	Other	40,000	(2,924)	0	37,076	0	37,076	36,749	36,748	328	1
6291	National & Other Events	8,835	0	0	8,835	0	8,835	8,835	8,834	1	1
6292	Dietary	5,052	0	0	5,052	0	5,052	5,052	5,051	1	1
6293	Refreshment and Meals	354	0	0	354	0	354	354	353	1	1
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (incl Scholar's)	6,800	0	0	6,800	0	6,800	6,800	6,798	2	2

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		778,659	9,973	0	788,632	0	788,632	783,373	780,482	8,150	2,891
6111	Administrative	1,680	0	0	1,680	0	1,680	1,680	1,680	0	0
6112	Senior Technical	16,585	0	0	16,585	0	16,585	16,585	16,585	0	0
6113	Other Tech. & Craft Skill	92,017	0	0	92,017	0	92,017	92,017	91,878	139	139
6114	Clerical & Office Support	11,804	(1,189)	0	10,615	0	10,615	10,615	10,534	81	81
6115	Semi-Skilled Operat&Unski	134,522	(20,546)	0	113,976	0	113,976	113,976	113,770	206	206
6116	Contracted Employees	62,018	28,675	0	90,693	0	90,693	90,693	90,577	116	116
6131	Other Direct Labour Costs	8,684	0	0	8,684	0	8,684	8,684	8,684	0	0
6133	Benefits & Allowances	33,967	3,033	0	37,000	0	37,000	37,000	37,000	0	0
6134	National Insurance	20,192	0	0	20,192	0	20,192	20,192	20,192	0	0
6221	Drugs & Medical Supplies	17,000	0	0	17,000	0	17,000	17,000	16,997	3	3
6222	Field Material & Supplies	20,000	0	0	20,000	0	20,000	20,000	19,893	107	107
6223	Office Materials & Suppli	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6224	Print & Non-Print Material	5,900	0	0	5,900	0	5,900	5,900	5,897	3	3
6231	Fuel and Lubricants	22,000	0	0	22,000	0	22,000	22,000	21,997	3	3
6242	Maintenance of Buildings	38,000	0	0	38,000	0	38,000	38,000	37,999	1	1
6243	Janitorial & Cleaning Supp	19,700	6,100	0	25,800	0	25,800	25,800	25,787	13	13
6255	Maint of Other Infrastru	13,100	0	0	13,100	0	13,100	13,100	13,100	0	0
6261	Local Travel & Subsisten	4,500	0	0	4,500	0	4,500	4,500	3,106	1,394	1,394
6263	Postage Telex & Cablegram	55	0	0	55	0	55	55	55	0	0
6264	Vehicle Spares & Maintena	4,937	0	0	4,937	0	4,937	4,937	4,923	14	14
6265	Other Transp Travel & Post	1,502	0	0	1,502	0	1,502	1,036	687	815	349
6271	Telephone Charges	7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
6272	Electricity Charges	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0
6273	Water Charges	8,350	0	0	8,350	0	8,350	8,350	8,350	0	0
6281	Security Services	44,775	2,000	0	46,775	0	46,775	46,775	46,605	170	170
6282	Equipment Maintenance	16,060	(2,000)	0	14,060	0	14,060	9,372	9,287	4,773	85
6283	Cleaning & Extermin Svcs	8,000	0	0	8,000	0	8,000	8,000	7,990	10	10
6284	Other	4,681	0	0	4,681	0	4,681	4,681	4,538	143	143
6291	National & Other Events	1,520	0	0	1,520	0	1,520	1,520	1,509	11	11
6292	Dietary	90,000	(6,100)	0	83,900	0	83,900	83,795	83,795	105	0
6293	Refreshment and Meals	1,660	0	0	1,660	0	1,660	1,660	1,658	2	2
6294	Other	5,500	0	0	5,500	0	5,500	5,500	5,459	41	41
6302	Training (incl Scholar's)	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		86,989	(2,000)	0	84,989	0	84,989	81,713	81,692	3,297	21
6111	Administrative	5,291	460	0	5,751	0	5,751	5,751	5,751	0	0
6112	Senior Technical	0	446	0	446	0	446	446	446	0	0
6113	Other Tech. & Craft Skill	4,527	0	0	4,527	0	4,527	4,409	4,409	118	0
6114	Clerical & Office Support	8,229	(611)	0	7,618	0	7,618	7,186	7,186	432	0
6115	Semi-Skilled Operat&Unski	8,780	(296)	0	8,484	0	8,484	7,649	7,649	835	0
6116	Contracted Employees	6,831	0	0	6,831	0	6,831	6,308	6,308	523	0
6117	Temporary Employees	100	1	0	101	0	101	101	101	0	0
6131	Other Direct Labour Costs	1,411	0	0	1,411	0	1,411	256	238	1,173	18
6133	Benefits & Allowances	3,431	0	0	3,431	0	3,431	3,272	3,272	159	0
6134	National Insurance	1,927	0	0	1,927	0	1,927	1,873	1,873	54	0
6211	Expens Specific to Agency	14,700	0	0	14,700	0	14,700	14,700	14,700	0	0
6222	Field Material & Supplies	700	0	0	700	0	700	700	699	1	1
6223	Office Materials & Suppli	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6224	Print &Non-Print Material	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6231	Fuel and Lubricants	1,080	200	0	1,280	0	1,280	1,280	1,280	0	0
6243	Janitorial &Cleaning Supp	780	0	0	780	0	780	780	780	0	0
6261	Local Travel & Subsisten	6,850	0	0	6,850	0	6,850	6,850	6,850	0	0
6265	Other Transp Travel &Post	1,370	0	0	1,370	0	1,370	1,370	1,369	1	1
6271	Telephone Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6281	Security Services	8,705	(2,000)	0	6,705	0	6,705	6,705	6,705	0	0
6282	Equipment Maintenance	420	0	0	420	0	420	420	420	0	0
6283	Cleaning & Extermin Svcs	300	0	0	300	0	300	300	300	0	0
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,400	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	600	0	0	600	0	600	600	600	0	0
6294	Other	941	(200)	0	741	0	741	741	740	1	1
6302	Training (incl Scholar's)	466	0	0	466	0	466	466	466	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		140,250	0	0	140,250	0	140,250	140,250	139,518	732	732
6113	Other Tech. & Craft Skill	772	0	0	772	0	772	772	772	0	0
6114	Clerical & Office Support	563	0	0	563	0	563	563	563	0	0
6116	Contracted Employees	2,278	0	0	2,278	0	2,278	2,278	2,278	0	0
6131	Other Direct Labour Costs	119	0	0	119	0	119	119	119	0	0
6133	Benefits & Allowances	263	0	0	263	0	263	263	263	0	0
6134	National Insurance	113	0	0	113	0	113	113	113	0	0
6222	Field Material & Supplies	400	0	0	400	0	400	400	400	0	0
6223	Office Materials & Suppli	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Material	140	0	0	140	0	140	140	140	0	0
6231	Fuel and Lubricants	8,500	1,000	0	9,500	0	9,500	9,500	9,500	0	0
6242	Maintenance of Buildings	17,000	0	0	17,000	0	17,000	17,000	16,994	6	6
6243	Janitorial & Cleaning Supp	700	0	0	700	0	700	700	698	2	2
6251	Maintenance of Roads	36,000	0	0	36,000	0	36,000	36,000	35,535	465	465
6252	Maintenance of Bridges	13,000	0	0	13,000	0	13,000	13,000	12,998	2	2
6253	Maint of Drain. & Irrig.	18,500	0	0	18,500	0	18,500	18,500	18,497	3	3
6254	Maint of Sea & River Def	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6255	Maint of Other Infrastru	12,900	0	0	12,900	0	12,900	12,900	12,657	243	243
6261	Local Travel & Subsisten	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6264	Vehicle Spares & Maintena	4,500	(1,000)	0	3,500	0	3,500	3,500	3,499	1	1
6265	Other Transp Travel & Post	1,400	5,000	0	6,400	0	6,400	6,400	6,391	9	9
6271	Telephone Charges	132	0	0	132	0	132	132	132	0	0
6272	Electricity Charges	10,200	(5,000)	0	5,200	0	5,200	5,200	5,200	0	0
6273	Water Charges	600	0	0	600	0	600	600	600	0	0
6282	Equipment Maintenance	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6283	Cleaning & Extermin Svcs	600	0	0	600	0	600	600	600	0	0
6284	Other	700	0	0	700	0	700	700	700	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	119	1	1
6294	Other	700	0	0	700	0	700	700	700	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		561,991	8,500	7,000	577,491	0	577,491	577,491	577,418	73	73
6111	Administrative	41,536	562	0	42,098	0	42,098	42,098	42,098	0	0
6112	Senior Technical	109,239	9,264	0	118,503	0	118,503	118,503	118,495	8	8
6113	Other Tech. & Craft Skill	45,756	(2,423)	0	43,333	0	43,333	43,333	43,333	0	0
6114	Clerical & Office Support	480	0	0	480	0	480	480	480	0	0
6115	Semi-Skilled Operat&Unski	26,290	(2,066)	0	24,224	0	24,224	24,224	24,189	35	35
6116	Contracted Employees	21,557	1,961	0	23,518	0	23,518	23,518	23,505	13	13
6131	Other Direct Labour Costs	5,764	(2,172)	0	3,592	0	3,592	3,592	3,592	0	0
6133	Benefits & Allowances	36,094	(5,825)	0	30,269	0	30,269	30,269	30,265	4	4
6134	National Insurance	17,412	699	0	18,111	0	18,111	18,111	18,110	1	1
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	700	0	0
6222	Field Material & Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6223	Office Materials & Suppli	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6224	Print & Non-Print Material	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6231	Fuel and Lubricants	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6241	Rental of Buildings	1,000	(300)	0	700	0	700	700	700	0	0
6242	Maintenance of Buildings	32,000	1,800	0	33,800	0	33,800	33,800	33,800	0	0
6243	Janitorial & Cleaning Supp	1,900	0	0	1,900	0	1,900	1,900	1,897	3	3
6255	Maint of Other Infrastru	19,000	800	0	19,800	0	19,800	19,800	19,800	0	0
6261	Local Travel & Subsisten	4,700	(900)	0	3,800	0	3,800	3,800	3,799	1	1
6264	Vehicle Spares & Maintena	660	(300)	0	360	0	360	360	360	0	0
6265	Other Transp Travel & Post	13,800	0	0	13,800	0	13,800	13,800	13,798	2	2
6271	Telephone Charges	1,080	(600)	0	480	0	480	480	480	0	0
6272	Electricity Charges	10,000	(1,700)	0	8,300	0	8,300	8,300	8,300	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	21,848	(8,168)	0	13,680	0	13,680	13,680	13,680	0	0
6282	Equipment Maintenance	1,300	1,968	0	3,268	0	3,268	3,268	3,268	0	0
6283	Cleaning & Extermin Svcs	1,500	(250)	0	1,250	0	1,250	1,250	1,250	0	0
6284	Other	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6291	National & Other Events	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6292	Dietary	86,375	18,550	7,000	111,925	0	111,925	111,925	111,919	6	6
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	500	(400)	0	100	0	100	100	100	0	0
6302	Training (incl Scholar's)	5,000	(2,000)	0	3,000	0	3,000	3,000	3,000	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI / MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		248,745	(6,500)	0	242,245	0	242,245	242,245	242,216	29	29
6112	Senior Technical	6,982	(33)	0	6,949	0	6,949	6,949	6,949	0	0
6113	Other Tech. & Craft Skill	38,106	(1,010)	0	37,096	0	37,096	37,096	37,096	0	0
6114	Clerical & Office Support	2,404	(402)	0	2,002	0	2,002	2,002	2,002	0	0
6115	Semi-Skilled Operat&Unski	24,026	(1,971)	0	22,055	0	22,055	22,055	22,055	0	0
6116	Contracted Employees	14,987	2,910	0	17,897	0	17,897	17,897	17,897	0	0
6131	Other Direct Labour Costs	1,433	200	0	1,633	0	1,633	1,633	1,633	0	0
6133	Benefits & Allowances	14,246	320	0	14,566	0	14,566	14,566	14,566	0	0
6134	National Insurance	5,446	(14)	0	5,432	0	5,432	5,432	5,432	0	0
6221	Drugs & Medical Supplies	2,250	500	0	2,750	0	2,750	2,750	2,750	0	0
6222	Field Material & Supplies	9,500	(500)	0	9,000	0	9,000	9,000	9,000	0	0
6223	Office Materials & Suppli	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6224	Print &Non-Print Material	800	0	0	800	0	800	800	799	1	1
6231	Fuel and Lubricants	10,000	3,828	0	13,828	0	13,828	13,828	13,827	1	1
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	18,999	1	1
6243	Janitorial &Cleaning Supp	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6255	Maint of Other Infrastru	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6261	Local Travel & Subsisten	9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6264	Vehicle Spares & Maintena	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6265	Other Transp Travel &Post	21,000	4,900	0	25,900	0	25,900	25,900	25,900	0	0
6271	Telephone Charges	900	0	0	900	0	900	900	900	0	0
6272	Electricity Charges	15,780	(11,000)	0	4,780	0	4,780	4,780	4,780	0	0
6273	Water Charges	850	0	0	850	0	850	850	850	0	0
6281	Security Services	6,605	(2,500)	0	4,105	0	4,105	4,105	4,089	16	16
6282	Equipment Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,596	4	4
6283	Cleaning & Extermin Svcs	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6284	Other	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6291	National & Other Events	700	0	0	700	0	700	700	700	0	0
6292	Dietary	12,330	(900)	0	11,430	0	11,430	11,430	11,428	2	2
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6302	Training (incl Scholar's)	2,000	(828)	0	1,172	0	1,172	1,172	1,171	1	1

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		46,008	(1,029)	0	44,979	0	44,979	44,520	44,179	800	341
6111	Administrative	1,300	65	0	1,365	0	1,365	1,365	1,365	0	0
6113	Other Tech. & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	4,663	(532)	0	4,131	0	4,131	4,131	4,131	0	0
6115	Semi-Skilled Operat&Unski	1,037	18	0	1,055	0	1,055	1,055	1,055	0	0
6116	Contracted Employees	6,800	363	0	7,163	0	7,163	7,163	7,163	0	0
6131	Other Direct Labour Costs	545	198	0	743	0	743	743	743	0	0
6133	Benefits & Allowances	1,029	(95)	0	934	0	934	903	903	31	0
6134	National Insurance	625	(46)	0	579	0	579	555	555	24	0
6211	Expens Specific to Agency	13,890	0	0	13,890	0	13,890	13,890	13,884	6	6
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 & Suppli	1,300	0	0	1,300	0	1,300	1,300	1,295	5	5
6224	Print &Non-Print Material	380	0	0	380	0	380	380	375	5	5
6231	Fuel and Lubricants	1,200	0	0	1,200	0	1,200	1,200	1,091	109	109
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial &Cleaning Supp	150	0	0	150	0	150	150	148	2	2
6261	Local Travel & Subsisten	3,100	0	0	3,100	0	3,100	3,100	3,083	17	17
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintena	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6265	Other Transp Travel &Post	650	0	0	650	0	650	650	646	4	4
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	1,680	120	120
6281	Security Services	2,804	(1,000)	0	1,804	0	1,804	1,400	1,359	445	41
6282	Equipment Maintenance	545	0	0	545	0	545	545	542	3	3
6284	Other	150	0	0	150	0	150	150	124	26	26
6291	National & Other Events	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6293	Refreshment and Meals	300	0	0	300	0	300	300	298	2	2
6302	Training (incl Scholar's)	300	0	0	300	0	300	300	299	1	1

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		84,384	374	0	84,758	0	84,758	84,752	84,372	386	380
6111	Administrative	891	0	0	891	0	891	891	891	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Tech. & Craft Skill	2,728	(655)	0	2,073	0	2,073	2,073	2,073	0	0
6114	Clerical & Office Support	480	0	0	480	0	480	480	480	0	0
6115	Semi-Skilled Operat&Unski	2,600	(549)	0	2,051	0	2,051	2,051	2,051	0	0
6116	Contracted Employees	1,269	1,419	0	2,688	0	2,688	2,688	2,688	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	437	212	0	649	0	649	645	645	4	0
6134	National Insurance	485	(53)	0	432	0	432	432	432	0	0
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	35	0	0
6222	Field Material & Supplies	300	0	0	300	0	300	300	298	2	2
6223	Office Materials & Suppli	550	0	0	550	0	550	550	549	1	1
6224	Print &Non-Print Material	100	0	0	100	0	100	98	97	3	1
6231	Fuel and Lubricants	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6242	Maintenance of Buildings	8,000	2,300	0	10,300	0	10,300	10,300	10,298	2	2
6243	Janitorial &Cleaning Supp	242	0	0	242	0	242	242	240	2	2
6251	Maintenance of Roads	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6252	Maintenance of Bridges	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6253	Maint of Drain. & Irrig.	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6254	Maint of Sea & River Def	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6255	Maint of Other Infrastru	7,700	(2,300)	0	5,400	0	5,400	5,400	5,399	1	1
6261	Local Travel & Subsisten	1,000	0	0	1,000	0	1,000	1,000	984	16	16
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintena	7,900	0	0	7,900	0	7,900	7,900	7,897	3	3
6265	Other Transp Travel &Post	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6271	Telephone Charges	27	0	0	27	0	27	27	27	0	0
6272	Electricity Charges	2,000	0	0	2,000	0	2,000	2,000	1,680	320	320
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
6283	Cleaning & Extermin Svcs	480	0	0	480	0	480	480	472	8	8
6284	Other	410	0	0	410	0	410	410	391	19	19
6302	Training (incl Scholar's)	50	0	0	50	0	50	50	50	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		283,786	1,600	0	285,386	0	285,386	284,963	284,359	1,027	604
6111	Administrative	22,055	(945)	0	21,110	0	21,110	21,110	21,110	0	0
6112	Senior Technical	21,580	235	0	21,815	0	21,815	21,815	21,815	0	0
6113	Other Tech. & Craft Skill	22,439	654	0	23,093	0	23,093	23,093	23,093	0	0
6114	Clerical & Office Support	852	128	0	980	0	980	980	980	0	0
6115	Semi-Skilled Operat&Unski	37,992	474	0	38,466	0	38,466	38,466	38,466	0	0
6116	Contracted Employees	1,717	51	0	1,768	0	1,768	1,768	1,768	0	0
6131	Other Direct Labour Costs	696	(53)	0	643	0	643	643	643	0	0
6133	Benefits & Allowances	16,391	(1,059)	0	15,332	0	15,332	14,949	14,882	450	67
6134	National Insurance	7,859	515	0	8,374	0	8,374	8,374	8,364	10	10
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	400	0	0
6222	Field Material & Supplies	3,600	(900)	0	2,700	0	2,700	2,700	2,700	0	0
6223	Office Materials & Suppli	1,050	0	0	1,050	0	1,050	1,050	1,038	12	12
6224	Print & Non-Print Material	2,300	0	0	2,300	0	2,300	2,300	2,289	11	11
6231	Fuel and Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,497	3	3
6242	Maintenance of Buildings	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
6243	Janitorial & Cleaning Supp	1,340	0	0	1,340	0	1,340	1,340	1,340	0	0
6255	Maint of Other Infrastru	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6261	Local Travel & Subsisten	2,800	0	0	2,800	0	2,800	2,800	2,769	31	31
6263	Postage Telex & Cablegram	200	0	0	200	0	200	160	159	41	1
6264	Vehicle Spares & Maintena	500	0	0	500	0	500	500	500	0	0
6265	Other Transp Travel & Post	7,900	0	0	7,900	0	7,900	7,900	7,900	0	0
6271	Telephone Charges	300	0	0	300	0	300	300	299	1	1
6272	Electricity Charges	2,760	0	0	2,760	0	2,760	2,760	2,400	360	360
6281	Security Services	4,205	(1,300)	0	2,905	0	2,905	2,905	2,857	48	48
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermin Svcs	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	6,000	900	0	6,900	0	6,900	6,900	6,847	53	53
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6292	Dietary	65,000	3,930	0	68,930	0	68,930	68,930	68,930	0	0
6293	Refreshment and Meals	350	0	0	350	0	350	350	346	4	4
6302	Training (incl Scholar's)	3,500	(1,030)	0	2,470	0	2,470	2,470	2,467	3	3

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO / SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		116,382	(945)	0	115,437	0	115,437	113,549	112,806	2,631	743
6112	Senior Technical	5,871	(145)	0	5,726	0	5,726	5,726	5,726	0	0
6113	Other Tech. & Craft Skill	21,975	(600)	0	21,375	0	21,375	21,375	21,375	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operat&Unski	13,160	(414)	0	12,746	0	12,746	12,357	12,357	389	0
6116	Contracted Employees	7,327	559	0	7,886	0	7,886	7,886	7,886	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	381	(345)	0	36	0	36	33	33	3	0
6133	Benefits & Allowances	7,677	600	0	8,277	0	8,277	8,262	8,262	15	0
6134	National Insurance	3,191	0	0	3,191	0	3,191	2,995	2,995	196	0
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6222	Field Material & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
6223	Office Materials & Suppli	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6224	Print &Non-Print Material	500	0	0	500	0	500	500	499	1	1
6231	Fuel and Lubricants	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6242	Maintenance of Buildings	10,200	700	0	10,900	0	10,900	10,900	10,899	1	1
6243	Janitorial &Cleaning Supp	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6255	Maint of Other Infrastru	6,900	(700)	0	6,200	0	6,200	6,200	6,199	1	1
6261	Local Travel & Subsisten	3,900	0	0	3,900	0	3,900	3,900	3,806	94	94
6264	Vehicle Spares & Maintena	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6265	Other Transp Travel &Post	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
6271	Telephone Charges	250	0	0	250	0	250	250	250	0	0
6272	Electricity Charges	4,050	0	0	4,050	0	4,050	2,800	2,400	1,650	400
6281	Security Services	1,500	(600)	0	900	0	900	865	693	207	172
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	992	8	8
6283	Cleaning & Extermin Svcs	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	999	1	1
6291	National & Other Events	500	0	0	500	0	500	500	499	1	1
6292	Dietary	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6293	Refreshment and Meals	300	0	0	300	0	300	300	288	12	12
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,490	10	10
6302	Training (incl Scholar's)	1,900	0	0	1,900	0	1,900	1,900	1,864	36	36

MR. I. DASS
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		79,717	(1)	0	79,716	0	79,716	79,716	77,423	2,293	2,293
6111	Administrative	5,075	(159)	0	4,916	0	4,916	4,916	4,915	1	1
6113	Other Tech. & Craft Skill	2,575	(509)	0	2,066	0	2,066	2,066	2,066	0	0
6114	Clerical & Office Support	4,743	53	0	4,796	0	4,796	4,796	4,796	0	0
6115	Semi-Skilled Operat&Unski	4,470	(173)	0	4,297	0	4,297	4,297	4,297	0	0
6116	Contracted Employees	5,531	1,185	0	6,716	0	6,716	6,716	6,716	0	0
6131	Other Direct Labour Costs	847	(76)	0	771	0	771	771	771	0	0
6133	Benefits & Allowances	2,490	(164)	0	2,326	0	2,326	2,326	2,323	3	3
6134	National Insurance	1,361	(158)	0	1,203	0	1,203	1,203	1,203	0	0
6211	Expens Specific to Agency	24,000	(600)	0	23,400	0	23,400	23,400	23,317	83	83
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	950	0	0	950	0	950	950	949	1	1
6223	Office Materials & Suppli	1,650	0	0	1,650	0	1,650	1,650	1,649	1	1
6224	Print &Non-Print Material	960	0	0	960	0	960	960	716	244	244
6231	Fuel and Lubricants	2,256	(1,000)	0	1,256	0	1,256	1,256	1,256	0	0
6243	Janitorial &Cleaning Supp	333	0	0	333	0	333	333	333	0	0
6261	Local Travel & Subsisten	5,100	0	0	5,100	0	5,100	5,100	4,766	334	334
6263	Postage Telex & Cablegram	242	0	0	242	0	242	242	124	118	118
6264	Vehicle Spares & Maintena	2,700	0	0	2,700	0	2,700	2,700	2,695	5	5
6265	Other Transp Travel &Post	405	0	0	405	0	405	405	400	5	5
6271	Telephone Charges	810	0	0	810	0	810	810	421	389	389
6272	Electricity Charges	1,776	0	0	1,776	0	1,776	1,776	1,739	37	37
6281	Security Services	5,140	0	0	5,140	0	5,140	5,140	4,181	959	959
6282	Equipment Maintenance	650	0	0	650	0	650	650	584	66	66
6283	Cleaning & Extermin Svcs	363	0	0	363	0	363	363	363	0	0
6284	Other	1,710	1,600	0	3,310	0	3,310	3,310	3,280	30	30
6291	National & Other Events	760	0	0	760	0	760	760	757	3	3
6293	Refreshment and Meals	160	0	0	160	0	160	160	156	4	4
6294	Other	135	0	0	135	0	135	135	131	4	4
6302	Training (incl Scholar's)	390	0	0	390	0	390	390	384	6	6
6312	Subven to Local Authority	2,095	0	0	2,095	0	2,095	2,095	2,095	0	0

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		15,632	0	0	15,632	0	15,632	15,632	12,670	2,962	2,962
6114	Clerical & Office Support	580	0	0	580	0	580	580	504	76	76
6115	Semi-Skilled Operat&Unski	6,266	0	0	6,266	0	6,266	6,266	5,613	653	653
6116	Contracted Employees	1,762	0	0	1,762	0	1,762	1,762	923	839	839
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,062	0	0	1,062	0	1,062	1,062	978	84	84
6134	National Insurance	531	0	0	531	0	531	531	457	74	74
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	393	7	7
6222	Field Material & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials & Suppli	165	0	0	165	0	165	165	165	0	0
6224	Print &Non-Print Material	165	0	0	165	0	165	165	112	53	53
6231	Fuel and Lubricants	800	0	0	800	0	800	800	799	1	1
6243	Janitorial &Cleaning Supp	200	0	0	200	0	200	200	200	0	0
6261	Local Travel & Subsisten	800	0	0	800	0	800	800	491	309	309
6263	Postage Telex & Cablegram	90	0	0	90	0	90	90	0	90	90
6264	Vehicle Spares & Maintena	500	0	0	500	0	500	500	500	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	120	0	0	120	0	120	120	109	11	11
6282	Equipment Maintenance	100	0	0	100	0	100	100	67	33	33
6284	Other	150	0	0	150	0	150	150	128	22	22
6291	National & Other Events	355	0	0	355	0	355	355	323	32	32
6293	Refreshment and Meals	55	0	0	55	0	55	55	40	15	15
6294	Other	31	0	0	31	0	31	31	0	31	31
6302	Training (incl Scholar's)	900	0	0	900	0	900	900	268	632	632

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		88,033	0	0	88,033	0	88,033	88,033	82,461	5,572	5,572
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Tech. & Craft Skill	0	333	0	333	0	333	333	323	10	10
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operat&Unski	4,343	(333)	0	4,010	0	4,010	4,010	3,354	656	656
6116	Contracted Employees	5,206	0	0	5,206	0	5,206	5,206	2,815	2,391	2,391
6131	Other Direct Labour Costs	224	0	0	224	0	224	224	161	63	63
6133	Benefits & Allowances	711	0	0	711	0	711	711	574	137	137
6134	National Insurance	351	0	0	351	0	351	351	286	65	65
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	390	0	0	390	0	390	390	386	4	4
6223	Office Materials & Suppli	310	0	0	310	0	310	310	291	19	19
6224	Print &Non-Print Material	210	0	0	210	0	210	210	121	89	89
6231	Fuel and Lubricants	5,937	0	0	5,937	0	5,937	5,937	5,937	0	0
6242	Maintenance of Buildings	17,500	0	0	17,500	0	17,500	17,500	16,142	1,358	1,358
6243	Janitorial &Cleaning Supp	360	0	0	360	0	360	360	360	0	0
6251	Maintenance of Roads	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6252	Maintenance of Bridges	15,000	0	0	15,000	0	15,000	15,000	14,603	397	397
6255	Maint of Other Infrastru	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6261	Local Travel & Subsisten	2,100	0	0	2,100	0	2,100	2,100	2,070	30	30
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintena	5,170	0	0	5,170	0	5,170	5,170	5,032	138	138
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	200	0	0	200	0	200	200	142	58	58
6281	Security Services	935	0	0	935	0	935	935	920	15	15
6282	Equipment Maintenance	200	0	0	200	0	200	200	78	122	122
6284	Other	1,800	0	0	1,800	0	1,800	1,800	1,780	20	20
6293	Refreshment and Meals	46	0	0	46	0	46	46	46	0	0
6294	Other	0	0	0	0	0	0	0	0	0	0
6321	Subsid& Cont to Local Org	0	0	0	0	0	0	0	0	0	0

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		438,045	0	0	438,045	0	438,045	438,045	431,264	6,781	6,781
6111	Administrative	49,167	824	0	49,991	0	49,991	49,991	49,946	45	45
6112	Senior Technical	80,811	3,673	0	84,484	0	84,484	84,484	84,432	52	52
6113	Other Tech. & Craft Skill	46,141	0	0	46,141	0	46,141	46,141	45,937	204	204
6114	Clerical & Office Support	2,110	(469)	0	1,641	0	1,641	1,641	1,641	0	0
6115	Semi-Skilled Operat&Unski	48,206	(2,457)	0	45,749	0	45,749	45,749	45,609	140	140
6116	Contracted Employees	7,422	(1,605)	0	5,817	0	5,817	5,817	5,817	0	0
6131	Other Direct Labour Costs	2,074	94	0	2,168	0	2,168	2,168	2,118	50	50
6133	Benefits & Allowances	37,480	(1,829)	0	35,651	0	35,651	35,651	35,497	154	154
6134	National Insurance	17,410	1,769	0	19,179	0	19,179	19,179	19,178	1	1
6221	Drugs & Medical Supplies	550	0	0	550	0	550	550	538	12	12
6222	Field Material & Supplies	4,930	0	0	4,930	0	4,930	4,930	4,816	114	114
6223	Office Materials & Suppli	3,250	0	0	3,250	0	3,250	3,250	3,248	2	2
6224	Print &Non-Print Material	2,900	0	0	2,900	0	2,900	2,900	2,870	30	30
6231	Fuel and Lubricants	6,400	0	0	6,400	0	6,400	6,400	6,400	0	0
6242	Maintenance of Buildings	44,000	0	0	44,000	0	44,000	44,000	43,995	5	5
6243	Janitorial &Cleaning Supp	2,800	0	0	2,800	0	2,800	2,800	2,795	5	5
6255	Maint of Other Infrastru	10,100	0	0	10,100	0	10,100	10,100	7,278	2,822	2,822
6261	Local Travel & Subsisten	5,900	0	0	5,900	0	5,900	5,900	5,868	32	32
6263	Postage Telex & Cablegram	450	0	0	450	0	450	450	219	231	231
6264	Vehicle Spares & Maintena	1,400	0	0	1,400	0	1,400	1,400	1,394	6	6
6265	Other Transp Travel &Post	2,382	0	0	2,382	0	2,382	2,382	2,020	362	362
6271	Telephone Charges	350	0	0	350	0	350	350	171	179	179
6272	Electricity Charges	3,552	0	0	3,552	0	3,552	3,552	3,309	243	243
6281	Security Services	2,805	0	0	2,805	0	2,805	2,805	2,241	564	564
6282	Equipment Maintenance	490	0	0	490	0	490	490	450	40	40
6283	Cleaning & Extermin Svcs	595	0	0	595	0	595	595	595	0	0
6284	Other	13,500	0	0	13,500	0	13,500	13,500	13,339	161	161
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,092	8	8
6292	Dietary	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	100	0	0	100	0	100	100	97	3	3
6302	Training (incl Scholar's)	8,170	0	0	8,170	0	8,170	8,170	6,854	1,316	1,316

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		192,134	0	0	192,134	0	192,134	192,134	183,840	8,294	8,294
6112	Senior Technical	5,546	524	0	6,070	0	6,070	6,070	6,070	0	0
6113	Other Tech. & Craft Skill	43,663	2,017	0	45,680	0	45,680	45,680	45,539	141	141
6114	Clerical & Office Support	1,688	0	0	1,688	0	1,688	1,688	1,685	3	3
6115	Semi-Skilled Operat&Unski	19,485	234	0	19,719	0	19,719	19,719	19,701	18	18
6116	Contracted Employees	10,908	(2,017)	0	8,891	0	8,891	8,891	8,881	10	10
6131	Other Direct Labour Costs	1,313	(975)	0	338	0	338	338	328	10	10
6133	Benefits & Allowances	13,632	88	0	13,720	0	13,720	13,720	13,660	60	60
6134	National Insurance	5,574	129	0	5,703	0	5,703	5,703	5,703	0	0
6221	Drugs & Medical Supplies	1,760	0	0	1,760	0	1,760	1,760	1,247	513	513
6222	Field Material & Supplies	3,730	0	0	3,730	0	3,730	3,730	3,699	31	31
6223	Office Materials & Suppli	2,000	0	0	2,000	0	2,000	2,000	1,907	93	93
6224	Print & Non-Print Material	1,945	0	0	1,945	0	1,945	1,945	1,812	133	133
6231	Fuel and Lubricants	10,590	0	0	10,590	0	10,590	10,590	10,590	0	0
6242	Maintenance of Buildings	16,800	0	0	16,800	0	16,800	16,800	16,770	30	30
6243	Janitorial & Cleaning Supp	4,076	0	0	4,076	0	4,076	4,076	4,055	21	21
6255	Maint of Other Infrastru	9,500	0	0	9,500	0	9,500	9,500	9,296	204	204
6261	Local Travel & Subsisten	6,960	(170)	0	6,790	0	6,790	6,790	4,085	2,705	2,705
6263	Postage Telex & Cablegram	151	0	0	151	0	151	151	11	140	140
6264	Vehicle Spares & Maintena	4,600	0	0	4,600	0	4,600	4,600	4,521	79	79
6265	Other Transp Travel & Post	1,900	170	0	2,070	0	2,070	2,070	2,042	28	28
6271	Telephone Charges	420	0	0	420	0	420	420	122	298	298
6272	Electricity Charges	9,384	0	0	9,384	0	9,384	9,384	8,195	1,189	1,189
6281	Security Services	1,084	0	0	1,084	0	1,084	1,084	829	255	255
6282	Equipment Maintenance	980	0	0	980	0	980	980	948	32	32
6283	Cleaning & Extermin Svcs	560	0	0	560	0	560	560	560	0	0
6284	Other	1,300	0	0	1,300	0	1,300	1,300	1,217	83	83
6291	National & Other Events	610	0	0	610	0	610	610	605	5	5
6292	Dietary	6,255	0	0	6,255	0	6,255	6,255	6,163	92	92
6293	Refreshment and Meals	100	0	0	100	0	100	100	95	5	5
6294	Other	4,620	0	0	4,620	0	4,620	4,620	2,627	1,993	1,993
6302	Training (incl Scholar's)	1,000	0	0	1,000	0	1,000	1,000	877	123	123

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		122,837	0	0	122,837	0	122,837	122,505	118,050	4,787	4,455
6111	Administrative	6,175	(191)	0	5,984	0	5,984	5,984	5,727	257	257
6113	Other Tech. & Craft Skill	4,716	236	0	4,952	0	4,952	4,952	4,951	1	1
6114	Clerical & Office Support	11,975	(868)	0	11,107	0	11,107	11,107	9,367	1,740	1,740
6115	Semi-Skilled Operat&Unski	7,933	0	0	7,933	0	7,933	7,933	7,879	54	54
6116	Contracted Employees	17,802	823	0	18,625	0	18,625	18,625	18,614	11	11
6131	Other Direct Labour Costs	2,457	0	0	2,457	0	2,457	2,457	779	1,678	1,678
6133	Benefits & Allowances	4,472	0	0	4,472	0	4,472	4,472	3,765	707	707
6134	National Insurance	2,447	0	0	2,447	0	2,447	2,115	2,115	332	0
6211	Expens Specific to Agency	11,820	0	0	11,820	0	11,820	11,820	11,820	0	0
6221	Drugs & Medical Supplies	146	0	0	146	0	146	146	146	0	0
6222	Field Material & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials & Suppli	4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
6224	Print &Non-Print Material	900	0	0	900	0	900	900	900	0	0
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial &Cleaning Supp	600	0	0	600	0	600	600	600	0	0
6261	Local Travel & Subsisten	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintena	600	0	0	600	0	600	600	600	0	0
6265	Other Transp 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	1,850	0	0
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	5,176	0	0	5,176	0	5,176	5,176	5,176	0	0
6281	Security Services	11,213	0	0	11,213	0	11,213	11,213	11,213	0	0
6282	Equipment Maintenance	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6283	Cleaning & Extermin Svcs	300	0	0	300	0	300	300	300	0	0
6284	Other	2,150	0	0	2,150	0	2,150	2,150	2,150	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 (incl Scholar's)	600	0	0	600	0	600	600	600	0	0
6311	Rates & taxes	200	0	0	200	0	200	200	200	0	0
6312	Subven to Local Authority	9,000	0	0	9,000	0	9,000	9,000	8,996	4	4

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		132,011	0	0	132,011	0	132,011	131,252	131,005	1,006	247
6112	Senior Technical	1,626	(466)	0	1,160	0	1,160	1,160	1,159	1	1
6113	Other Tech. & Craft Skill	2,322	116	0	2,438	0	2,438	2,438	2,438	0	0
6115	Semi-Skilled Operat&Unski	1,347	(330)	0	1,017	0	1,017	1,017	950	67	67
6116	Contracted Employees	0	890	0	890	0	890	890	889	1	1
6131	Other Direct Labour Costs	891	(210)	0	681	0	681	1	1	680	0
6133	Benefits & Allowances	1,162	0	0	1,162	0	1,162	1,162	989	173	173
6134	National Insurance	417	0	0	417	0	417	338	338	79	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	250	0	0	250	0	250	250	250	0	0
6223	Office Materials & Suppli	780	0	0	780	0	780	780	779	1	1
6224	Print &Non-Print Material	610	0	0	610	0	610	610	610	0	0
6231	Fuel and Lubricants	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6242	Maintenance of Buildings	15,800	0	0	15,800	0	15,800	15,800	15,800	0	0
6243	Janitorial &Cleaning Supp	580	0	0	580	0	580	580	579	1	1
6251	Maintenance of Roads	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6252	Maintenance of Bridges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6253	Maint of Drain. & Irrig.	26,000	0	0	26,000	0	26,000	26,000	25,999	1	1
6255	Maint of Other Infrastru	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6261	Local Travel & Subsisten	950	0	0	950	0	950	950	950	0	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintena	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6265	Other Transp Travel &Post	626	0	0	626	0	626	626	626	0	0
6271	Telephone Charges	250	0	0	250	0	250	250	250	0	0
6272	Electricity Charges	3,280	0	0	3,280	0	3,280	3,280	3,280	0	0
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6281	Security Services	10,980	0	0	10,980	0	10,980	10,980	10,979	1	1
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermin Svcs	450	0	0	450	0	450	450	450	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6302	Training (incl Scholar's)	120	0	0	120	0	120	120	120	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA / UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		1,030,694	0	0	1,030,694	0	1,030,694	1,030,644	1,030,607	87	37
6111	Administrative	284,533	2,370	0	286,903	0	286,903	286,903	286,903	0	0
6112	Senior Technical	226,825	0	0	226,825	0	226,825	226,825	226,825	0	0
6113	Other Tech. & Craft Skill	28,523	550	0	29,073	0	29,073	29,073	29,073	0	0
6114	Clerical & Office Support	8,577	(139)	0	8,438	0	8,438	8,438	8,438	0	0
6115	Semi-Skilled Operat&Unski	52,219	(1,680)	0	50,539	0	50,539	50,539	50,539	0	0
6116	Contracted Employees	23,940	(788)	0	23,152	0	23,152	23,152	23,152	0	0
6117	Temporary Employees	236	427	0	663	0	663	663	662	1	1
6131	Other Direct Labour Costs	6,447	427	0	6,874	0	6,874	6,874	6,846	28	28
6133	Benefits & Allowances	58,685	(1,642)	0	57,043	0	57,043	57,043	57,042	1	1
6134	National Insurance	47,704	475	0	48,179	0	48,179	48,179	48,179	0	0
6221	Drugs & Medical Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6222	Field Material & Supplies	22,718	0	0	22,718	0	22,718	22,718	22,716	2	2
6223	Office Materials & Suppli	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6224	Print & Non-Print Material	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6231	Fuel and Lubricants	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6242	Maintenance of Buildings	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
6243	Janitorial & Cleaning Supp	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maint of Other Infrastru	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6261	Local Travel & Subsisten	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6263	Postage Telex & Cablegram	100	0	0	100	0	100	50	50	50	0
6264	Vehicle Spares & Maintena	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6265	Other Transp Travel & Post	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6271	Telephone Charges	1,200	300	0	1,500	0	1,500	1,500	1,500	0	0
6272	Electricity Charges	3,800	(300)	0	3,500	0	3,500	3,500	3,500	0	0
6273	Water Charges	27,718	0	0	27,718	0	27,718	27,718	27,718	0	0
6281	Security Services	68,569	0	0	68,569	0	68,569	68,569	68,569	0	0
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6283	Cleaning & Extermin Svcs	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6292	Dietary	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6302	Training (incl Scholar's)	1,500	0	0	1,500	0	1,500	1,500	1,498	2	2

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 2010

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		210,979	0	0	210,979	0	210,979	210,979	210,961	18	18
6111	Administrative	4,583	229	0	4,812	0	4,812	4,812	4,811	1	1
6112	Senior Technical	8,320	(2,815)	0	5,505	0	5,505	5,505	5,500	5	5
6113	Other Tech. & Craft Skill	38,471	4,774	0	43,245	0	43,245	43,245	43,245	0	0
6114	Clerical & Office Support	2,178	(538)	0	1,640	0	1,640	1,640	1,640	0	0
6115	Semi-Skilled Operat&Unski	16,376	(2,095)	0	14,281	0	14,281	14,281	14,281	0	0
6116	Contracted Employees	7,991	(637)	0	7,354	0	7,354	7,354	7,353	1	1
6131	Other Direct Labour Costs	921	54	0	975	0	975	975	974	1	1
6133	Benefits & Allowances	13,598	939	0	14,537	0	14,537	14,537	14,536	1	1
6134	National Insurance	5,210	89	0	5,299	0	5,299	5,299	5,299	0	0
6221	Drugs & Medical Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6222	Field Material & Supplies	9,637	0	0	9,637	0	9,637	9,637	9,635	2	2
6223	Office Materials & Suppli	7,981	0	0	7,981	0	7,981	7,981	7,981	0	0
6224	Print &Non-Print Material	1,915	0	0	1,915	0	1,915	1,915	1,914	1	1
6231	Fuel and Lubricants	5,000	400	0	5,400	0	5,400	5,400	5,400	0	0
6242	Maintenance of Buildings	21,300	0	0	21,300	0	21,300	21,300	21,299	1	1
6243	Janitorial &Cleaning Supp	4,853	0	0	4,853	0	4,853	4,853	4,853	0	0
6255	Maint of Other Infrastru	11,400	0	0	11,400	0	11,400	11,400	11,399	1	1
6261	Local Travel & Subsisten	2,619	(400)	0	2,219	0	2,219	2,219	2,219	0	0
6264	Vehicle Spares & Maintena	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6265	Other Transp Travel &Post	915	0	0	915	0	915	915	915	0	0
6271	Telephone Charges	480	0	0	480	0	480	480	480	0	0
6272	Electricity Charges	500	0	0	500	0	500	500	497	3	3
6273	Water Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6281	Security Services	25,755	0	0	25,755	0	25,755	25,755	25,755	0	0
6282	Equipment Maintenance	940	0	0	940	0	940	940	940	0	0
6283	Cleaning & Extermin Svcs	500	0	0	500	0	500	500	500	0	0
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6291	National & Other Events	350	0	0	350	0	350	350	350	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	125	0	0	125	0	125	125	125	0	0
6302	Training (incl Scholar's)	4,061	0	0	4,061	0	4,061	4,061	4,060	1	1

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		2,226,696	0	303,398	2,530,094	0	2,530,094	1,489,775	1,489,775	1,040,319	0
12002	Office & Residence of President	30,000	0	17,302	47,302	0	47,302	47,256	47,256	46	0
1200200	Office & Residence of President	30,000	0	17,302	47,302	0	47,302	47,256	47,256	46	0
12120	Info Comm Technology	1,686,451	0	0	1,686,451	0	1,686,451	846,451	846,451	840,000	0
1212000	Info Comm Technology	1,686,451	0	0	1,686,451	0	1,686,451	846,451	846,451	840,000	0
17001	Minor Works	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
1700100	Minor Works	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
24001	Land Transport	30,800	0	0	30,800	0	30,800	30,780	30,780	20	0
2400100	Land Transport	30,800	0	0	30,800	0	30,800	30,780	30,780	20	0
25001	Purchase of Equipment	14,500	0	224,640	239,140	0	239,140	239,139	239,139	1	0
2500100	Purchase of Equipment	14,500	0	224,640	239,140	0	239,140	239,139	239,139	1	0
25073	Integrity Commission-OP	1,545	0	0	1,545	0	1,545	1,545	1,545	0	0
2507300	Integrity Commission-OP	1,545	0	0	1,545	0	1,545	1,545	1,545	0	0
33003	Lands and Surveys	20,000	0	35,099	55,099	0	55,099	55,099	55,099	0	0
3300300	Lands and Surveys	20,000	0	35,099	55,099	0	55,099	55,099	55,099	0	0
33010	Land Use Master Plan	200,000	0	0	200,000	0	200,000	0	0	200,000	0
3301000	Land Use Master Plan	200,000	0	0	200,000	0	200,000	0	0	200,000	0
34002	GO-INVEST	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
3400200	GO-INVEST	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
34003	Environmental Protection Agency	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
3400300	Environmental Protection Agency	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
34006	National Parks Commission	11,500	0	26,357	37,857	0	37,857	37,857	37,857	0	0
3400600	National Parks Commission	11,500	0	26,357	37,857	0	37,857	37,857	37,857	0	0
34007	Governmental Information Agency	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
3400700	Governmental Information Agency	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
34008	Guyana Energy Agency	1,700	0	0	1,700	0	1,700	1,615	1,615	85	0
3400800	Guyana Energy Agency	1,700	0	0	1,700	0	1,700	1,615	1,615	0	0
45021	National Communication Network	60,000	0	0	60,000	0	60,000	59,833	59,833	167	0
4502100	National Communication Network	60,000	0	0	60,000	0	60,000	59,833	59,833	167	0
45023	IAST	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
4502300	IAST	70,000	0	0	70,000	0	70,000	70,000	70,000	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 2010**

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		3,190,624	0	0	3,190,624	0	3,190,624	2,861,993	2,861,728	328,896	265
17010	Minor Works	6,000	0	0	6,000	0	6,000	6,000	5,971	29	29
1701000	Minor Works	6,000	0	0	6,000	0	6,000	6,000	5,971	29	29
24040	Land Transport-OPM	6,000	0	0	6,000	0	6,000	5,951	5,951	49	0
2404000	Land Transport-OPM	6,000	0	0	6,000	0	6,000	5,951	5,951	49	0
25071	Office Furniture & Equipment -OPM	1,100	0	0	1,100	0	1,100	1,100	864	236	236
2507100	Office Furniture & Equipment -OPM	1,100	0	0	1,100	0	1,100	1,100	864	236	236
26011	Electrification Programme	3,157,524	0	0	3,157,524	0	3,157,524	2,828,942	2,828,942	328,582	0
2601100	Electrification Programme	3,157,524	0	0	3,157,524	0	3,157,524	2,828,942	2,828,942	328,582	0
26049	Lethem Power Company	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2604900	Lethem Power Company	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		10,759,703	0	325,463	11,105,166	0	11,105,166	4,907,559	4,887,661	6,217,505	19,898
12022	Buildings	20,000	0	0	20,000	0	20,000	18,564	18,564	1,436	0
1202200	Buildings	20,000	0	0	20,000	0	20,000	18,564	18,564	1,436	0
14024	Roads Support Project	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
1402400	Roads Support Project	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
19004	Basic Needs Trust Fund - 5	565,000	0	311,000	876,000	0	876,000	876,000	876,000	0	0
1900400	Basic Needs Trust Fund5	565,000	0	311,000	876,000	0	876,000	876,000	876,000	0	0
24013	Land Transport Vehicle	2,000	0	0	2,000	0	2,000	1,200	1,200	800	0
2401300	Land Transport Vehicle	2,000	0	0	2,000	0	2,000	1,200	1,200	800	0
25023	Furniture and Equipment	28,500	0	0	28,500	0	28,500	28,500	28,494	6	6
2502300	Equipment	28,500	0	0	28,500	0	28,500	28,500	28,494	6	6
25065	Ethnic Relations Commission	3,250	0	0	3,250	0	3,250	3,106	3,106	144	0
2506500	Ethnic Relations Commission	3,250	0	0	3,250	0	3,250	3,106	3,106	144	0
25074	Rights Commission	0	0	20,000	20,000	0	20,000	20,000	20,000	0	0
2507400	Rights Commission	0	0	20,000	20,000	0	20,000	20,000	20,000	0	0
26012	Statistical Bureau	30,000	0	0	30,000	0	30,000	19,300	19,300	10,700	0
2601200	Statistical Bureau	30,000	0	0	30,000	0	30,000	19,300	19,300	10,700	0
34010	Low Carbon Development Prog.	6,150,000	0	0	6,150,000	0	6,150,000	439,649	439,649	5,710,351	0
3401000	Low Carbon Development	6,150,000	0	0	6,150,000	0	6,150,000	439,649	439,649	5,710,351	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	690,013	0	0	690,013	0	690,013	690,013	676,571	13,442	13,442
4400700	Poverty Programme	690,013	0	0	690,013	0	690,013	690,019	676,571	13,442	13,442
44013	Institutional Strengthening	45,000	0	0	45,000	0	45,000	44,950	44,950	50	0
4401300	Institutional Strengthening	45,000	0	0	45,000	0	45,000	44,950	44,950	50	0
45003	C.D.B	70,000	0	0	70,000	0	70,000	41,279	41,279	28,721	0
4500300	C.D.B.	70,000	0	0	70,000	0	70,000	41,279	41,279	28,721	0
45004	IBRD/IDA	12,840	0	0	12,840	0	12,840	12,840	6,400	6,440	6,440
4500400	IBRD/IDA	12,840	0	0	12,840	0	12,840	12,840	6,400	6,440	6,440
45006	I.A.D.B	25,100	0	0	25,100	0	25,100	0	0	25,100	0
4500600	I.A.D.B.	25,100	0	0	25,100	0	25,100	0	0	25,100	0

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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
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	177,000	0	0	177,000	0	177,000	105,000	105,000	72,000	0
4500800	Guyana Revenue Authority	177,000	0	0	177,000	0	177,000	105,000	105,000	72,000	0
45009	Guyana Sugar Corporation	2,006,000	0	0	2,006,000	0	2,006,000	1,804,000	1,804,000	202,000	0
4500900	Guyana Sugar Corporation	2,006,000	0	0	2,006,000	0	2,006,000	1,804,000	1,804,000	202,000	0
45011	Youth Initiative Programme	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
4501100	Youth Initiative Programme	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
45013	Linden Economic Advancement Programme	119,200	0	14,463	133,663	0	133,663	133,463	133,463	200	0
4501300	Linden Eco Advance Programme	119,200	0	14,463	133,663	0	133,663	133,463	133,463	200	0
45024	Technical Assistance	212,000	0	0	212,000	0	212,000	65,895	65,885	146,115	10
4502400	Technical Assistance	212,000	0	0	212,000	0	212,000	65,895	65,885	146,115	10

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		32,002	0	0	32,002	0	32,002	29,915	29,915	2,087	0
12005	Buildings	8,502	0	0	8,502	0	8,502	6,468	6,468	2,034	0
1200500	Buildings	8,502	0	0	8,502	0	8,502	6,468	6,468	2,034	0
24003	Land Transport	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
2400300	Land Transport	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
25011	Office Equipment & Furniture	7,500	0	0	7,500	0	7,500	7,447	7,447	53	0
2501100	Office Equipment & Furniture	7,500	0	0	7,500	0	7,500	7,447	7,447	53	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		62,000	0	0	62,000	0	62,000	61,851	61,851	149	0
12004	Buildings	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
1200400	Buildings	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
25003	Land Transport	3,000	0	0	3,000	0	3,000	2,990	2,990	10	0
2500300	Land Transport	3,000	0	0	3,000	0	3,000	2,990	2,990	10	0
25005	Office Equipment & Furniture	6,000	0	0	6,000	0	6,000	5,909	5,909	91	0
2500500	Office Equipment & Furniture	6,000	0	0	6,000	0	6,000	5,909	5,909	91	0
44010	Office Equipment & Furniture	48,000	0	0	48,000	0	48,000	47,953	47,953	47	0
4401000	Office Equipment & Furniture	48,000	0	0	48,000	0	48,000	47,953	47,953	47	0

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		1,221	0	0	1,221	0	1,221	1,221	1,221	0	0
25004	Public Service Commission	1,221	0	0	1,221	0	1,221	1,221	1,221	0	0
2500400	Public Service Commission	1,221	0	0	1,221	0	1,221	1,221	1,221	0	0

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		5,000	0	0	5,000	0	5,000	4,995	4,995	5	0
25008	Teaching Service Commission	5,000	0	0	5,000	0	5,000	4,995	4,995	5	0
2500800	Teaching Service Comm.	5,000	0	0	5,000	0	5,000	4,995	4,995	5	0

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

**AGENCY 11 - ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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	0	20,000	0	20,000	14,142	14,142	5,858	0
25010	Guyana Elections Commission	20,000	0	0	20,000	0	20,000	14,142	14,142	5,858	0
2501000	Guyana Elections Commission	20,000	0	0	20,000	0	20,000	14,142	14,142	5,858	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 2010

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		1,574,620	0	38,000	1,612,620	0	1,612,620	1,047,725	1,041,129	571,491	6,596
19006	Infrastructure Development	155,000	0	0	155,000	0	155,000	78,957	72,803	82,197	6,154
1900600	Infrastructure Development	155,000	0	0	155,000	0	155,000	78,957	72,803	82,197	6,154
19007	Project Development & Assistance	282,000	0	38,000	320,000	0	320,000	320,000	319,558	442	442
1900700	Project Development & Assistance	282,000	0	38,000	320,000	0	320,000	320,000	319,558	442	442
19021	Communication Enhancement Service Prog.	129,020	0	0	129,020	0	129,020	26,413	26,413	102,607	0
1902101	CESP-Administration	22,130	0	0	22,130	0	22,130	4,840	4,840	17,290	0
1902102	CESP Civil Works	74,500	0	0	74,500	0	74,500	21,573	21,573	52,927	0
1902103	CESP Consultancy & Training	26,390	0	0	26,390	0	26,390	0	0	26,390	0
1902104	CESP Design & Supervision	6,000	0	0	6,000	0	6,000	0	0	6,000	0
26013	Power Generation	7,200	0	0	7,200	0	7,200	6,986	6,986	214	0
2601300	Power Generation	7,200	0	0	7,200	0	7,200	6,986	6,986	214	0
35001	Office Furniture & Equipment	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
3500100	Office Furniture & Equipment	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
36001	Solid Waste Disposal Programme	1,000,000	0	0	1,000,000	0	1,000,000	613,969	613,969	386,031	0
3600100	Solid Waste Disposal Programme	1,000,000	0	0	1,000,000	0	1,000,000	613,969	613,969	386,031	0

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

**AGENCY 14 - PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		9,500	0	0	9,500	0	9,500	9,385	9,385	115	0
12073	Buildings	9,000	0	0	9,000	0	9,000	8,894	8,894	106	0
1207300	Buildings	9,000	0	0	9,000	0	9,000	8,894	8,894	106	0
25062	Office Furniture & Equipment	500	0	0	500	0	500	491	491	9	0
2506200	Office Furniture & Equipment	500	0	0	500	0	500	491	491	9	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		217,981	0	205,971	423,952	0	423,952	422,816	416,420	7,532	6,396
12096	Buildings - Amerindian Affairs	73,481	0	7,971	81,452	0	81,452	80,524	78,419	3,033	2,105
1209600	Buildings - Amerindian Affairs	73,481	0	7,971	81,452	0	81,452	80,524	78,419	3,033	2,105
14001	Amerindian Development Fund	100,000	0	198,000	298,000	0	298,000	298,000	293,775	4,225	4,225
1400100	Amerindian Development Fund	100,000	0	198,000	298,000	0	298,000	298,000	293,775	4,225	4,225
24030	Water Transport - Amerindian Affairs	12,000	0	0	12,000	0	12,000	11,869	11,829	171	40
2403000	Water Transport Amerindian Affairs	12,000	0	0	12,000	0	12,000	11,869	11,829	171	40
24031	Land Transport	16,500	0	0	16,500	0	16,500	16,467	16,467	33	0
2403100	Land Transport	16,500	0	0	16,500	0	16,500	16,467	16,467	33	0
25064	Office Furniture & Equipment	16,000	0	0	16,000	0	16,000	15,956	15,930	70	26
2506400	Office Furniture & Equipment	16,000	0	0	16,000	0	16,000	15,956	15,930	70	26

MR. C. CROAL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		5,580,700	0	254,248	5,834,948	0	5,834,948	4,154,983	4,150,068	1,684,880	4,915
12011	Aquaculture Development	10,000	0	18,000	28,000	0	28,000	26,000	25,571	2,429	429
1201100	Aquaculture Development	10,000	0	18,000	28,000	0	28,000	26,000	25,571	2,429	429
12097	Agriculture Exp Drivers Programme	736,000	0	0	736,000	0	736,000	703,257	703,257	32,743	0
1209700	Agriculture Exp Drivers Programme	736,000	0	0	736,000	0	736,000	703,257	703,257	32,743	0
13006	Civil Works	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
1300600	Civil Works	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
13012	Agriculture Support Service Project	700,000	0	186,000	886,000	0	886,000	886,000	886,000	0	0
1301200	Agriculture Support Service Project	700,000	0	186,000	886,000	0	886,000	886,000	886,000	0	0
13016	National Drainage - Irrigation	990,000	0	36,000	1,026,000	0	1,026,000	1,026,000	1,025,844	156	156
1301600	National Drainage - Irrigation	990,000	0	36,000	1,026,000	0	1,026,000	1,026,000	1,025,844	156	156
13017	Drainage & Irrigation-Agri	1,400,000	0	0	1,400,000	0	1,400,000	115,732	115,732	1,284,268	0
1301700	Drainage & Irrigation-Agri	1,400,000	0	0	1,400,000	0	1,400,000	115,732	115,732	1,284,268	0
13018	Drainage & Irrigation Supply Proj - Hous	580,000	0	0	580,000	0	580,000	580,000	580,000	0	0
1301800	Drainage & Irrigation Supply Proj - Hous	580,000	0	0	580,000	0	580,000	580,000	580,000	0	0
13019	Mangrove Movement	124,000	0	0	124,000	0	124,000	100,000	100,000	24,000	0
1301900	Mangrove Movement	124,000	0	0	124,000	0	124,000	100,000	100,000	24,000	0
17003	National Agricultural Research Institution	22,000	0	11,248	33,248	0	33,248	33,248	33,248	0	0
1700300	National Agricultural Research Institution	22,000	0	11,248	33,248	0	33,248	33,248	33,248	0	0
17004	Guyana School of Agriculture	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
1700400	Guyana School of Agriculture	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
17005	National Dairy Development Programme	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
1700500	National Dairy Development Programme	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
17007	Extension Services	24,000	0	0	24,000	0	24,000	16,946	15,946	8,054	1,000
1700700	Extension Services	24,000	0	0	24,000	0	24,000	16,946	15,946	8,054	1,000
17009	Agriculture Development	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
1700900	Agriculture Development	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
21001	Hydrometeorology	63,000	0	3,000	66,000	0	66,000	61,757	61,757	4,243	0
2100100	Hydrometeorology	63,000	0	3,000	66,000	0	66,000	61,757	61,757	4,243	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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
21004	Conser Adaptation Project	270,000	0	0	270,000	0	270,000	29,607	29,607	240,393	0
2100400	Conser Adaptation Project	270,000	0	0	270,000	0	270,000	29,607	29,607	240,393	0
25013	Project Evaluation & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2501300	Project Evaluation & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
26048	Bio Energy Opportunities	91,500	0	0	91,500	0	91,500	19,593	19,593	71,907	0
2604800	Bio Energy Opportunities	91,500	0	0	91,500	0	91,500	19,593	19,593	71,907	0
28014	Rural Enterp & Agri Dev	350,000	0	0	350,000	0	350,000	336,643	333,313	16,687	3,330
2801400	Rural Enterp & Agri Dev	350,000	0	0	350,000	0	350,000	336,643	333,313	16,687	3,330
33008	New Guyana Marketing Corporation	13,200	0	0	13,200	0	13,200	13,200	13,200	0	0
3300800	New Guyana Marketing Corporation	13,200	0	0	13,200	0	13,200	13,200	13,200	0	0
47001	General Administration	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
4700100	General Administration	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0

MR. GEORGE JARVIS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		541,700	0	3,454	545,154	0	545,154	314,388	314,388	230,766	0
12023	Buildings	10,000	0	0	10,000	0	10,000	9,445	9,445	555	0
1202300	Buildings	10,000	0	0	10,000	0	10,000	9,445	9,445	555	0
12083	Guyana International Conference Centre	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
1208300	Guyana International Conference Centre	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
25024	Office Equipment	3,500	0	0	3,500	0	3,500	3,495	3,495	5	0
2502400	Office Equipment	3,500	0	0	3,500	0	3,500	3,495	3,495	5	0
41001	Tourism Development	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
4100100	Tourism Development	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
44020	Compet & Consumer Prot	69,800	0	0	69,800	0	69,800	3,692	3,692	66,108	0
4402000	Compet & Consumer Prot	69,800	0	0	69,800	0	69,800	3,692	3,692	66,108	0
45015	Industrial Development	75,000	0	0	75,000	0	75,000	14,321	14,321	60,679	0
4501500	Industrial Development	75,000	0	0	75,000	0	75,000	14,321	14,321	60,679	0
45025	Competitiveness Program	351,400	0	3,454	354,854	0	354,854	251,435	251,435	103,419	0
4502500	Competitiveness Program	351,400	0	3,454	354,854	0	354,854	251,435	251,435	103,419	0
47003	Bureau of Standards	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
4700300	Bureau of Standards	7,000	0	0	7,000	0	7,000	7,000	7,000	0	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 2010

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		9,903,829	0	2,127,393	12,031,222	0	12,031,222	10,072,040	10,053,772	1,977,450	18,268
11001	Demerara Harbour Bridge	700,500	0	0	700,500	0	700,500	700,500	700,500	0	0
1100100	Demerara Harbour Bridge	700,500	0	0	700,500	0	700,500	700,500	700,500	0	0
12018	Government Buildings	42,500	0	4,708	47,208	0	47,208	47,208	41,883	5,325	5,325
1201800	Government Buildings	42,500	0	4,708	47,208	0	47,208	47,208	41,883	5,325	5,325
12019	Infrastructural Development	2,000	0	124,708	126,708	0	126,708	126,708	126,708	0	0
1201900	Infrastructural Development	2,000	0	124,708	126,708	0	126,708	126,708	126,708	0	0
12072	Administration and Management	365,000	0	0	365,000	0	365,000	342,133	342,133	22,867	0
1207200	Administration & Management	365,000	0	0	365,000	0	365,000	342,133	342,133	22,867	0
12078	West Demerara/Four Lane Road	197,580	0	0	197,580	0	197,580	0	0	197,580	0
1207801	Civil Works	185,000	0	0	185,000	0	185,000	0	0	185,000	0
1207802	Design and Supervision	12,580	0	0	12,580	0	12,580	0	0	12,580	0
12079	NA/ Moleson Creek Road	363,000	0	331,840	694,840	0	694,840	561,724	561,724	133,116	0
1207900	NA/Moleson Creek Road	363,000	0	331,840	694,840	0	694,840	561,724	561,724	133,116	0
12082	Bridges Rehabilitation 11	1,780,620	0	0	1,780,620	0	1,780,620	1,225,026	1,223,184	557,436	1,842
1208200	Bridges Rehabilitation 11	1,780,620	0	0	1,780,620	0	1,780,620	1,225,026	1,223,184	557,436	1,842
14003	Dredging Equipment	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
1400300	Dredging-Equipment	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
14015	Bartica/ Issano/ Mahdia Roads	15,000	0	0	15,000	0	15,000	15,000	14,197	803	803
1401500	Bartica/Issano/ Mahdia Roads	15,000	0	0	15,000	0	15,000	15,000	14,197	803	803
14017	Bridges	120,000	0	8,600	128,600	0	128,600	118,656	118,656	9,944	0
1401700	Bridges	120,000	0	8,600	128,600	0	128,600	118,656	118,656	9,944	0
14018	Miscellaneous Roads	1,443,391	0	1,500,000	2,943,391	0	2,943,391	2,942,787	2,942,572	819	215
1401800	Miscellaneous Roads	1,443,391	0	1,500,000	2,943,391	0	2,943,391	2,942,787	2,942,572	819	215
14019	Urban Roads/Drainage	120,000	0	0	120,000	0	120,000	120,000	119,998	2	2
1401900	Urban Roads/Drainage	120,000	0	0	120,000	0	120,000	120,000	119,998	2	2
14023	G/Town - Lethem Road	132,948	0	0	132,948	0	132,948	88,657	88,657	44,291	0
1402300	G/Town - Lethem Road	132,948	0	0	132,948	0	132,948	88,657	88,657	44,291	0
14026	Road Improvement & Rehab Prog	900,000	0	0	900,000	0	900,000	614,666	614,666	285,334	0
1042600	Road Improvement & Rehab Prog	900,000	0	0	900,000	0	900,000	614,666	614,666	285,334	0
15004	Sea Defence	2,900,000	0	0	2,900,000	0	2,900,000	2,373,112	2,373,112	526,888	0
1500402	Emergency Works	1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
1500405	Sea Defences-Works	1,600,000	0	0	1,600,000	0	1,600,000	1,073,112	1,073,112	526,888	0
16002	Hinterland/ Coastal Airstrip	113,000	0	0	113,000	0	113,000	60,656	50,575	62,425	10,081
1600200	Hinterland/Coastal Airstrip	113,000	0	0	113,000	0	113,000	60,656	50,575	62,425	10,081
16003	Equipment - Civil Aviation	50,000	0	90,000	140,000	0	140,000	140,000	140,000	0	0
1600300	Equipment - Civil Aviation	50,000	0	90,000	140,000	0	140,000	140,000	140,000	0	0
16004	Stellings	75,000	0	67,537	142,537	0	142,537	142,537	142,537	0	0
1600400	Stellings	75,000	0	67,537	142,537	0	142,537	142,537	142,537	0	0

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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
16007	CJIA Corporation	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
1600700	CJIA Corporation	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
16008	Ogle Aerodrome	235,000	0	0	235,000	0	235,000	136,381	136,381	98,619	0
1600800	Ogle Aerodrome	235,000	0	0	235,000	0	235,000	136,381	136,381	98,619	0
25021	Office Equipment	2,290	0	0	2,290	0	2,290	2,289	2,289	1	0
2502100	Office Equipment	2,290	0	0	2,290	0	2,290	2,289	2,289	1	0
26010	Navigational Aids	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2601000	Navigational Aids	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
27001	Recondition/ Construction of Ships	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
2700100	Recondition/ Construction of Ships	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
27002	Recondition of Ferry Vessels	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
2700200	Recondition of Ferry Vessel	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
27004	Acquist of Ferry Vessels	32,000	0	0	32,000	0	32,000	0	0	32,000	0
2700400	Acquis of Ferry Vessels	32,000	0	0	32,000	0	32,000	0	0	32,000	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		1,957,842	0	461,399	2,419,241	0	2,419,241	2,108,509	2,107,201	312,040	1,308
12059	Nursery, Primary & Secondary Schools	429,000	0	44,000	473,000	0	473,000	472,279	472,279	721	0
1205900	Nursery, Primary & Secondary Schools	429,000	0	44,000	473,000	0	473,000	472,279	472,279	721	0
12060	President's College	15,000	0	0	15,000	0	15,000	12,541	12,541	2,459	0
1206000	President's College	15,000	0	0	15,000	0	15,000	12,541	12,541	2,459	0
12061	Craft Production & Design	1,300	0	0	1,300	0	1,300	1,185	1,185	115	0
1206100	Craft Production & Design	1,300	0	0	1,300	0	1,300	1,185	1,185	115	0
12062	Building - National Library	540	0	0	540	0	540	344	344	196	0
1206200	Building - National Library	540	0	0	540	0	540	344	344	196	0
12065	Teachers' Training Complex	8,000	0	0	8,000	0	8,000	7,864	7,864	136	0
1206500	Teachers' Training Complex	8,000	0	0	8,000	0	8,000	7,864	7,864	136	0
12066	University of Guyana - Turkeyen	28,000	0	0	28,000	0	28,000	25,380	25,380	2,620	0
1206600	University of Guyana - Turkeyen	28,000	0	0	28,000	0	28,000	25,380	25,380	2,620	0
12067	University of Guyana - Berbice	20,000	0	0	20,000	0	20,000	19,422	19,422	578	0
1206700	University of Guyana - Berbice	20,000	0	0	20,000	0	20,000	19,422	19,422	578	0
12080	Adult Education Association	622	0	0	622	0	622	374	374	248	0
1208000	Adult Education Association	622	0	0	622	0	622	374	374	248	0
12098	Guy Bas Educ Training (11)	68,000	0	0	68,000	0	68,000	36,166	36,166	31,834	0
1209800	Guy Bas Educ Training (11)	68,000	0	0	68,000	0	68,000	36,166	36,166	31,834	0
26030	New Amsterdam Technical Institution	6,000	0	0	6,000	0	6,000	5,330	5,330	670	0
2603000	N/A Technical Institution	6,000	0	0	6,000	0	6,000	5,330	5,330	670	0
26031	Other Equipment	8,650	0	0	8,650	0	8,650	8,300	8,300	350	0
2603100	Other Equipment	8,650	0	0	8,650	0	8,650	8,300	8,300	350	0
26032	G.T.I	46,000	0	0	46,000	0	46,000	42,508	42,508	3,492	0
2603200	G.T.I	46,000	0	0	46,000	0	46,000	42,508	42,508	3,492	0
26033	G.I.T.C	2,730	0	0	2,730	0	2,730	2,730	2,730	0	0
2603300	G.I.T.C.	2,730	0	0	2,730	0	2,730	2,730	2,730	0	0
26034	Carnegie School of Home Economics	5,000	0	0	5,000	0	5,000	4,990	4,990	10	0
2603400	Carnegie School of Home Economics	5,000	0	0	5,000	0	5,000	4,990	4,990	10	0
26035	School Furniture & Equipment	30,000	0	129,900	159,900	0	159,900	159,892	159,892	8	0
2603500	School Furniture & Equipment	30,000	0	129,900	159,900	0	159,900	159,892	159,892	8	0
26036	Resource Development Centre	16,000	0	147,439	163,439	0	163,439	158,472	158,472	4,967	0
2603600	Resource Development Centre	16,000	0	147,439	163,439	0	163,439	158,472	158,472	4,967	0

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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
26043	Technical Vocation	561,000	0	0	561,000	0	561,000	303,171	301,863	259,137	1,308
2604301	Training & Equip-Educ	60,000	(5,000)	0	55,000	0	55,000	16,200	14,892	40,108	1,308
2604302	Civil Works-Education	461,000	(15,000)	0	446,000	0	446,000	256,535	256,535	189,465	0
2604303	Administration	20,000	21,200	0	41,200	0	41,200	26,133	26,133	15,067	0
2604304	Supervision	20,000	(1,200)	0	18,800	0	18,800	4,303	4,303	14,497	0
45019	Linden Technical Institute	12,000	0	0	12,000	0	12,000	7,501	7,501	4,499	0
4501900	Linden Tech Institute	12,000	0	0	12,000	0	12,000	7,501	7,501	4,499	0
45022	EFA/FTI	700,000	0	140,060	840,060	0	840,060	840,060	840,060	0	0
4502200	EFA/FTI	700,000	0	140,060	840,060	0	840,060	840,060	840,060	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 2010

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		484,680	0	259,531	744,211	0	744,211	734,494	734,494	9,717	0
12056	Building - Cultural Centre	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
1205600	Building- Cultural Centre	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
12057	Building - Central Ministry	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
1205700	Building- Central Ministry	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
12058	Umana Yana	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
1205800	Umana Yana	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
18001	Youth	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
1800100	Youth	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
19020	National Stadium	0	0	184,000	184,000	0	184,000	174,283	174,283	9,717	0
1902000	National Stadium	0	0	184,000	184,000	0	184,000	174,283	174,283	9,717	0
24026	National School of Dance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2402600	National School of Dance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
24034	Land Transport	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
2403400	Land Transport	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
25058	Museum Development	3,750	0	0	3,750	0	3,750	3,750	3,750	0	0
2505800	Museum Development	3,750	0	0	3,750	0	3,750	3,750	3,750	0	0
25066	Equipment	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
2506600	Equipment	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
44009	Burrowes School of Arts	3,450	0	0	3,450	0	3,450	3,450	3,450	0	0
4400900	Burrowes School of Art	3,450	0	0	3,450	0	3,450	3,450	3,450	0	0
45016	National Trust	13,980	0	0	13,980	0	13,980	13,980	13,980	0	0
4501600	National Trust	13,980	0	0	13,980	0	13,980	13,980	13,980	0	0
45017	National Archives	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
4501700	National Archives	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
45018	National Sports Commission	392,500	0	75,531	468,031	0	468,031	468,031	468,031	0	0
4501800	National Sports Commission	392,500	0	75,531	468,031	0	468,031	468,031	468,031	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		5,367,300	0	7,390,251	12,757,551	0	12,757,551	12,338,137	12,338,112	419,439	25
12084	Buildings	20,000	0	0	20,000	0	20,000	19,842	19,842	158	0
1208400	Buildings	20,000	0	0	20,000	0	20,000	19,842	19,842	158	0
13018	Drainage & Irrig Supp Prj-Hous	116,000	0	0	116,000	0	116,000	116,000	116,000	0	0
1301800	Drain & Irrig Supp Prj	116,000	0	0	116,000	0	116,000	116,000	116,000	0	0
14025	Comm Roads Imp Proj	337,500	0	0	337,500	0	337,500	15,980	15,980	321,520	0
1402500	Comm Roads Improv Proj	337,500	0	0	337,500	0	337,500	15,980	15,980	321,520	0
19009	Infrastructure Development & Buildings	680,000	0	6,730,000	7,410,000	0	7,410,000	7,410,000	7,410,000	0	0
1900900	Infrastructure Development & Buildings	680,000	0	6,730,000	7,410,000	0	7,410,000	7,410,000	7,410,000	0	0
19010	Development of Housing Areas	438,500	0	1,500	440,000	0	440,000	343,772	343,772	96,228	0
1901000	Development of Housing Areas	438,500	0	1,500	440,000	0	440,000	343,772	343,772	96,228	0
24012	Land Transport	0	0	0	0	0	0	0	0	0	0
2401200	Land Transport	0	0	0	0	0	0	0	0	0	0
25070	Equipment	1,800	0	0	1,800	0	1,800	1,798	1,798	2	0
2507000	Equipment	1,800	0	0	1,800	0	1,800	1,798	1,798	2	0
28007	Water Supply Tech Assistance	1,341,000	0	229,638	1,570,638	0	1,570,638	1,570,638	1,570,638	0	0
2800706	Major Water Systems	1,341,000	0	229,638	1,570,638	0	1,570,638	1,570,638	1,570,638	0	0
28008	Rural Water Supply (Hinterland)	60,000	0	23,900	83,900	0	83,900	83,900	83,900	0	0
2800800	Rural Water Supply (Hinterland)	60,000	0	23,900	83,900	0	83,900	83,900	83,900	0	0
28009	Coastal Water Supply	600,000	0	35,600	635,600	0	635,600	635,600	635,600	0	0
2800900	Coastal Water Supply	600,000	0	35,600	635,600	0	635,600	635,600	635,600	0	0
28010	Linmine	60,000	0	2,000	62,000	0	62,000	62,000	62,000	0	0
2801000	Linmine	60,000	0	2,000	62,000	0	62,000	62,000	62,000	0	0
28011	Georgetown Rem. & Sew Proj Phase 2	261,000	0	244,107	505,107	0	505,107	505,101	505,101	6	0
2801101	Administration & Engineering	11,000	0	3,358	14,358	0	14,358	14,358	14,358	0	0
2801102	Civil Works	250,000	0	240,749	490,749	0	490,749	490,749	490,749	0	0
28015	LI Settle Prog 11	1,451,500	0	123,506	1,575,006	0	1,575,006	1,573,506	1,573,481	1,525	25
28015501	Hous Sch & Squat Are	1,387,500	49,695	123,506	1,560,701	0	1,560,701	1,559,201	1,559,176	1,525	25
2801502	PiLOTS	20,000	(20,000)	0	0	0	0	0	0	0	0
2801503	Strengthening of CH&PA	40,000	(25,695)	0	14,305	0	14,305	14,305	14,305	0	0
2801504	Evaluation and Audit	4,000	(4,000)	0	0	0	0	0	0	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 2010**

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		111,000	0	5,000	116,000	0	116,000	115,950	115,944	56	6
12099	Buildings GPHC	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1209900	Buildings GPHC	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
45002	Georgetown Public Hospital Corporation	71,000	0	5,000	76,000	0	76,000	75,950	75,944	56	6
4500202	Equipment	16,000	0	5,000	21,000	0	21,000	21,000	20,994	6	6
4500203	Equipment - Medical	55,000	0	0	55,000	0	55,000	55,000	54,950	50	50

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY 47- MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		1,663,509	0	92,723	1,756,232	0	1,756,232	1,586,424	1,579,404	176,828	7,020
12017	Ministry of Health Build	95,109	0	6,500	101,609	0	101,609	91,854	91,854	9,755	0
1201700	Min of Health- Buildings	95,109	0	6,500	101,609	0	101,609	91,854	91,854	9,755	0
12077	Doctors Quarters	12,500	0	0	12,500	0	12,500	5,752	5,752	6,748	0
	Doctors Quarters	12,500	0	0	12,500	0	12,500	5,752	5,752	6,748	0
24045	Land and Water Transport-Heal	31,500	0	0	31,500	0	31,500	30,890	30,890	610	0
2404500	Land & Water Tran-Heal	31,500	0	0	31,500	0	31,500	30,890	30,890	610	0
25018	Office Furniture & Equipment	21,200	0	0	21,200	0	21,200	21,083	21,083	117	0
2501800	Office Furniture & Equipment	21,200	0	0	21,200	0	21,200	21,083	21,083	117	0
25019	Equipment - Medical	48,300	0	0	48,300	0	48,300	48,048	46,670	1,630	1,378
2501900	Equipment - Medical	48,300	0	0	48,300	0	48,300	48,048	46,670	1,630	1,378
25020	Equipment	22,900	0	0	22,900	0	22,900	18,662	13,020	9,880	5,642
2502000	Equipment	22,900	0	0	22,900	0	22,900	18,662	13,020	9,880	5,642
44002	HIS/AIDS	67,000	0	71,223	138,223	0	138,223	138,223	138,223	0	0
4400200	HIS/AIDS	67,000	0	71,223	138,223	0	138,223	138,223	138,223	0	0
44003	Nutrition Programme	300,000	0	15,000	315,000	0	315,000	233,158	233,158	81,842	0
4400300	Nutrition Programme	300,000	0	15,000	315,000	0	315,000	233,158	233,158	81,842	0
44012	Health Sector Programme	1,065,000	0	0	1,065,000	0	1,065,000	998,754	998,754	66,246	0
	Health Sector Programme	1,065,000	0	0	1,065,000	0	1,065,000	998,754	998,754	66,246	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 2010

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		386,200	0	20,000	406,200	0	406,200	221,725	218,497	187,703	3,228
12068	Buildings	358,900	0	0	358,900	0	358,900	174,564	171,676	187,224	2,888
1206800	Buildings	358,900	0	0	358,900	0	358,900	174,564	171,676	187,224	2,888
24028	Land Transport	4,000	0	0	4,000	0	4,000	3,994	3,994	6	0
2402800	Land Transport	4,000	0	0	4,000	0	4,000	3,994	3,994	6	0
25060	Office Equipment	5,800	0	20,000	25,800	0	25,800	25,667	25,667	133	0
2506000	Office Equipment	5,800	0	20,000	25,800	0	25,800	25,667	25,667	133	0
25061	Equipment	10,000	0	0	10,000	0	10,000	10,000	9,921	79	79
2506100	Equipment	10,000	0	0	10,000	0	10,000	10,000	9,921	79	79
44019	Institut Strengthening	7,500	0	0	7,500	0	7,500	7,500	7,239	261	261
4401900	Institut Strengthening	7,500	0	0	7,500	0	7,500	7,500	7,239	261	261

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		1,999,141	0	3,000	2,002,141	0	2,002,141	1,518,051	1,479,374	522,767	38,677
12006	Buildings - Prisons	60,000	0	0	60,000	0	60,000	56,169	50,660	9,340	5,509
1200600	Buildings - Prisons	60,000	0	0	60,000	0	60,000	56,169	50,660	9,340	5,509
12007	Police Stations & Buildings	160,000	0	0	160,000	0	160,000	137,753	118,219	41,781	19,534
1200700	Police Station & Build	160,000	0	0	160,000	0	160,000	137,753	118,219	41,781	19,534
12008	Fire Ambulance & Stations	47,000	0	0	47,000	0	47,000	22,318	10,067	36,933	12,251
1200800	Fire Ambulances & Stations	47,000	0	0	47,000	0	47,000	22,318	10,067	36,933	12,251
12009	Buildings - Home Affairs	9,000	0	0	9,000	0	9,000	5,829	5,829	3,171	0
1200900	Buildings - Home Affairs	9,000	0	0	9,000	0	9,000	5,829	5,829	3,171	0
12085	Citizen Security	1,220,000	0	0	1,220,000	0	1,220,000	790,278	788,896	431,104	1,382
1208500	Citizen Security	1,220,000	0	0	1,220,000	0	1,220,000	790,278	788,896	431,104	1,382
17002	General Registrar's Office	4,400	0	0	4,400	0	4,400	4,344	4,344	56	0
1700200	General Registrar Office	4,400	0	0	4,400	0	4,400	4,344	4,344	56	0
24004	Land & Water Transport - Police	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
2400400	Land & Water Transport -Police	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
24005	Land Transport - Home Affairs	600	0	0	600	0	600	410	410	190	0
2400500	Land Transport - Home Affairs	600	0	0	600	0	600	410	410	190	0
24006	Land & Water Transport - Fire	28,000	0	0	28,000	0	28,000	27,999	27,999	1	0
2400600	Land & Water Transport - Fire	28,000	0	0	28,000	0	28,000	27,999	27,999	1	0
24007	Land & Water Transport - Prisons	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2400700	Land & Water Transport - Prisons	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
25012	Equipment & Furniture - Police	26,000	0	0	26,000	0	26,000	25,994	25,994	6	0
2501200	Equipment & Furniture - Police	26,000	0	0	26,000	0	26,000	25,994	25,994	6	0
26001	Equipment - Police	207,500	0	0	207,500	0	207,500	207,422	207,422	78	0
2600100	Equipment - Police	207,500	0	0	207,500	0	207,500	207,422	207,422	78	0
26002	Comm. Equipment - Fire	12,000	0	0	12,000	0	12,000	11,996	11,996	4	0
2600200	Comm. Equipment - Fire	12,000	0	0	12,000	0	12,000	11,996	11,996	4	0
26003	Tools & Equipment - Fire	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2600300	Tools & Equipment - Fire	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
26004	Other Equipment - Prisons	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2600400	Other Equipment - Prisons	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
26005	Agriculture - Equipment - Prisons	7,500	0	0	7,500	0	7,500	7,495	7,494	6	1
2600500	Agriculture - Equipment - Prisons	7,500	0	0	7,500	0	7,500	7,495	7,494	6	1
26006	Equipment (Home Affairs)	2,841	0	0	2,841	0	2,841	2,839	2,839	2	0
2600600	Equipment (Home Affairs)	2,841	0	0	2,841	0	2,841	2,839	2,839	2	0
26007	Office Equipment & Furniture - Fire	2,000	0	0	2,000	0	2,000	1,984	1,984	16	0
2600700	Office Equipment & Furniture - Fire	2,000	0	0	2,000	0	2,000	1,984	1,984	16	0
26008	Office Equipment & Furniture - Home Affairs	2,100	0	3,000	5,100	0	5,100	5,092	5,092	8	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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	2,100	0	3,000	5,100	0	5,100	5,092	5,092	8	0
26009	Police Complaints Authority	1,200	0	0	1,200	0	1,200	1,197	1,197	3	0
2600900	Police Complaints Authority	1,200	0	0	1,200	0	1,200	1,197	1,197	3	0
26042	Community Policing Group	17,000	0	0	17,000	0	17,000	16,932	16,932	68	0
260420	Community Policing Group	17,000	0	0	17,000	0	17,000	16,932	16,932	68	0
26050	Tools & Equip-Prisons	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2605000	Tools & Equip-Prisons	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		341,470	0	0	341,470	0	341,470	232,932	232,343	109,127	589
12013	Buildings	2,000	0	0	2,000	0	2,000	1,515	1,515	485	0
1201300	Buildings	2,000	0	0	2,000	0	2,000	1,515	1,515	485	0
12015	Buildings	4,000	0	0	4,000	0	4,000	3,839	3,832	168	7
1201500	Buildings	4,000	0	0	4,000	0	4,000	3,839	3,832	168	7
15003	Strengthening of the Registry	2,000	0	0	2,000	0	2,000	0	0	2,000	0
1500300	Strengthening of the Registry	2,000	0	0	2,000	0	2,000	0	0	2,000	0
15011	Justice Improvement Programme	322,500	0	0	322,500	0	322,500	216,650	216,085	106,415	565
1501100	Justice Improvement Programme	322,500	0	0	322,500	0	322,500	216,650	216,085	106,415	565
24011	Land and Water Transport	4,000	0	0	4,000	0	4,000	3,975	3,975	25	0
2401100	Land and Water Transport	4,000	0	0	4,000	0	4,000	3,975	3,975	25	0
25015	Equipment	3,800	0	0	3,800	0	3,800	3,800	3,783	17	17
2501500	Equipment	3,800	0	0	3,800	0	3,800	3,800	3,783	17	17
25016	Furniture & Equipment	1,200	0	0	1,200	0	1,200	1,194	1,194	6	0
2501600	Furniture and Equipment	1,200	0	0	1,200	0	1,200	1,194	1,194	6	0
25017	Equipment	1,970	0	0	1,970	0	1,970	1,959	1,959	11	0
2501700	Equipment	1,970	0	0	1,970	0	1,970	1,959	1,959	11	0

MR. E. WILLS
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		436,700	0	40,000	476,700	0	476,700	465,907	465,874	10,826	33
12001	Guyana Defence Force	101,000	0	40,000	141,000	0	141,000	137,753	137,753	3,247	0
1200100	Guyana Defence Force	101,000	0	40,000	141,000	0	141,000	137,753	137,753	3,247	0
12003	Marine Development - GDF	65,000	0	0	65,000	0	65,000	64,957	64,957	43	0
1200300	Marine Development - GDF	65,000	0	0	65,000	0	65,000	64,957	64,957	43	0
24046	Air, Land and Water Transport	70,000	0	0	70,000	0	70,000	70,000	69,975	25	25
2404600	Air, Land and Water Transport	70,000	0	0	70,000	0	70,000	70,000	69,975	25	25
28001	Pure Water Supply - GDF	25,500	0	0	25,500	0	25,500	24,733	24,726	774	7
2800100	Pure Water Supply - GDF	25,500	0	0	25,500	0	25,500	24,733	24,726	774	7
28002	Agricultural Development-GDF	6,200	0	0	6,200	0	6,200	6,200	6,199	1	1
2800200	Agricultural Development - G.D.F	6,200	0	0	6,200	0	6,200	6,200	6,199	1	1
34005	Infrastructure - GDF	39,000	0	0	39,000	0	39,000	32,492	32,492	6,508	0
3400500	Infrastructure - GDF	39,000	0	0	39,000	0	39,000	32,492	32,492	6,508	0
51002	Equipment - GDF	50,000	0	0	50,000	0	50,000	49,998	49,998	2	0
5100200	Equipment - GDF	50,000	0	0	50,000	0	50,000	49,998	49,998	2	0
51003	Nat Flag Ship-Essequibo	80,000	0	0	80,000	0	80,000	79,774	79,774	226	0
5100300	Nat Flag Ship-Essequibo	80,000	0	0	80,000	0	80,000	79,774	79,774	226	0

COMMANDER J. FLORES
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		120,500	0	12,934	133,434	0	133,434	109,809	105,571	27,863	4,238
12014	Supreme/ Magistrate Court	98,600	0	12,934	111,534	0	111,534	87,909	83,706	27,828	4,203
1201400	Supreme/ Magistrate Court	98,600	0	12,934	111,534	0	111,534	87,909	83,706	27,828	4,203
24039	Land and Water Transport	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
24039000	Land and Water Transport	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25014	Furniture and Equipment	11,900	0	0	11,900	0	11,900	11,900	11,865	35	35
2501400	Furniture and Equipment	11,900	0	0	11,900	0	11,900	11,900	11,865	35	35

MS. B.S. ALI
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		2,188	0	0	2,188	0	2,188	2,186	2,186	2	0
25007	Director of Public Prosecution	2,188	0	0	2,188	0	2,188	2,186	2,186	2	0
2500700	Office Supply and Furniture	2,188	0	0	2,188	0	2,188	2,186	2,186	2	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 2010**

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		1,680	0	0	1,680	0	1,680	1,441	1,441	239	0
25009	Public Service Appellate Tribunal	1,680	0	0	1,680	0	1,680	1,441	1,441	239	0
2500900	Pub Service Appellate Tribunal	1,680	0	0	1,680	0	1,680	1,441	1,441	239	0

MS. T. KING
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		163,965	0	0	163,965	0	163,965	163,818	163,818	147	0
11002	Bridges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
1100200	Bridges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
12024	Buildings - Health	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1202400	Buildings - Health	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
12026	Buildings - Education	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
1202600	Buildings - Education	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
12086	Buildings - Administration	2,500	0	0	2,500	0	2,500	2,499	2,499	1	0
1208600	Buildings - Administration	2,500	0	0	2,500	0	2,500	2,499	2,499	1	0
14004	Roads	35,000	0	0	35,000	0	35,000	34,994	34,994	6	0
1400400	Roads	35,000	0	0	35,000	0	35,000	34,994	34,994	6	0
19011	Agricultural Development	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
1901100	Agricultural Development	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
24015	Land and Water Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2401500	Land & Water Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
25025	Furniture & Equipment - Admin	1,500	0	0	1,500	0	1,500	1,489	1,489	11	0
2502500	Furniture & Equip - Administration	1,500	0	0	1,500	0	1,500	1,489	1,489	11	0
25026	Furniture & Equipment - Education	10,000	0	0	10,000	0	10,000	9,927	9,927	73	0
2502600	Furniture & Equipment - Education	10,000	0	0	10,000	0	10,000	9,927	9,927	73	0
25027	Furniture - Staff Quarters	1,000	0	0	1,000	0	1,000	998	998	2	0
2502700	Furniture - Staff Quarters	1,000	0	0	1,000	0	1,000	998	998	2	0
25028	Furniture & Equipment - Health	5,965	0	0	5,965	0	5,965	5,965	5,965	0	0
2502800	Furniture & Equipment - Health	5,965	0	0	5,965	0	5,965	5,965	5,965	0	0
26014	Power Supply	10,000	0	0	10,000	0	10,000	9,946	9,946	54	0
2601400	Power Supply	10,000	0	0	10,000	0	10,000	9,946	9,946	54	0

MR. N. FISHER
HEAD OF BUDGET AGENCY

**AGENCY 72 – REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		285,800	0	0	285,800	0	285,800	285,732	285,719	81	13
11003	Bridges	19,000	0	0	19,000	0	19,000	18,962	18,962	38	0
1100300	Bridges	19,000	0	0	19,000	0	19,000	18,962	18,962	38	0
12027	Buildings- Health	23,500	0	0	23,500	0	23,500	23,500	23,487	13	13
1202700	Buildings - Health	23,500	0	0	23,500	0	23,500	23,500	23,487	13	13
12028	Buildings - Education	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
1202800	Buildings - Education	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
12029	Buildings-Administration	5,000	0	0	5,000	0	5,000	4,992	4,992	8	0
1202900	Buildings - Administration	5,000	0	0	5,000	0	5,000	4,992	4,992	8	0
13007	Misc. Drainage & Irrigation Works	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
1300700	Misc. Drainage & Irrigation Works	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
14005	Roads	40,000	0	0	40,000	0	40,000	39,988	39,988	12	0
1400500	Roads	40,000	0	0	40,000	0	40,000	39,988	39,988	12	0
19012	Land Development	22,000	0	0	22,000	0	22,000	21,995	21,995	5	0
1901200	Land Development	22,000	0	0	22,000	0	22,000	21,995	21,995	5	0
24016	Land & Water Transport	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
2401600	Land & Water Transport	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
25029	Furniture & Equipment - Education	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2502900	Furniture & Equipment - Education	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25030	Furniture & Equipment - Admin	1,700	0	0	1,700	0	1,700	1,697	1,697	3	0
2503000	Furniture & Equipment - Administration	1,700	0	0	1,700	0	1,700	1,697	1,697	3	0
26016	Furniture & Equipment - Health	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0
2601600	Furniture & Equipment - Health	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0
44008	Other Equipment	8,600	0	0	8,600	0	8,600	8,600	8,600	0	0
4400800	Other Equipment	8,600	0	0	8,600	0	8,600	8,600	8,600	0	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 2010

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		231,700	0	12,000	243,700	0	243,700	243,630	243,630	70	0
1004	Bridges	18,000	0	0	18,000	0	18,000	17,995	17,995	5	0
1100400	Bridges	18,000	0	0	18,000	0	18,000	17,995	17,995	5	0
12030	Buildings - Education	41,000	0	0	41,000	0	41,000	40,996	40,996	4	0
1203000	Buildings - Education	41,000	0	0	41,000	0	41,000	40,996	40,996	4	0
12031	Buildings-Health	24,000	0	0	24,000	0	24,000	23,999	23,999	1	0
1203100	Buildings - Health	24,000	0	0	24,000	0	24,000	23,999	23,999	1	0
12087	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1208700	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
13008	Agri. Dev - Drainage & Irrigation	45,000	0	0	45,000	0	45,000	44,997	44,997	3	0
1300800	Agricultural Dev - D&I	45,000	0	0	45,000	0	45,000	44,997	44,997	3	0
14006	Roads	45,000	0	0	45,000	0	45,000	44,976	44,976	24	0
1400600	Roads	45,000	0	0	45,000	0	45,000	44,976	44,976	24	0
19013	Land Development	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
1901300	Land Development	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
24017	Land and Water Transport	2,500	0	0	2,500	0	2,500	2,480	2,480	20	0
2401700	Land & Water Transport	2,500	0	0	2,500	0	2,500	2,480	2,480	20	0
25031	Equipment - Health	15,500	0	0	15,500	0	15,500	15,499	15,499	1	0
2503100	Equipment - Health	15,500	0	0	15,500	0	15,500	15,499	15,499	1	0
25032	Furniture & Equipment - Admin.	2,200	0	0	2,200	0	2,200	2,191	2,191	9	0
2503200	Furniture & Equipment - Administration	2,200	0	0	2,200	0	2,200	2,191	2,191	9	0
25033	Furniture & Equipment - Education	8,000	0	12,000	20,000	0	20,000	19,997	19,997	3	0
2503300	Furniture & Equipment - Education	8,000	0	12,000	20,000	0	20,000	19,997	19,997	3	0

MR. P. RAMRATTAN
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		160,400	0	0	160,400	0	160,400	156,525	156,423	3,977	102
11005	Bridges	18,500	0	0	18,500	0	18,500	17,866	17,866	634	0
1100500	Bridges	18,500	0	0	18,500	0	18,500	17,866	17,866	634	0
12033	Buildings - Education	33,000	0	0	33,000	0	33,000	32,617	32,617	383	0
1203300	Buildings - Education	33,000	0	0	33,000	0	33,000	32,617	32,617	383	0
12035	Buildings- Health	18,000	0	0	18,000	0	18,000	17,028	17,028	972	0
1203500	Buildings - Health	18,000	0	0	18,000	0	18,000	17,028	17,028	972	0
12088	Buildings - Administration	5,500	0	0	5,500	0	5,500	4,990	4,990	510	0
1208800	Buildings - Administration	5,500	0	0	5,500	0	5,500	4,990	4,990	510	0
14007	Roads	33,000	0	0	33,000	0	33,000	32,487	32,487	513	0
1400700	Roads	33,000	0	0	33,000	0	33,000	32,487	32,487	513	0
17012	Agricultural Development	30,500	0	0	30,500	0	30,500	29,956	29,956	544	0
1701200	Agricultural Development	30,500	0	0	30,500	0	30,500	29,956	29,956	544	0
25034	Furniture & Equipment - Education	8,000	0	0	8,000	0	8,000	7,957	7,957	43	0
2503400	Furniture & Equipment - Education	8,000	0	0	8,000	0	8,000	7,957	7,957	43	0
25037	Furniture & Equipment - Health	6,200	0	0	6,200	0	6,200	6,195	6,195	5	0
2503700	Furniture & Equip - Health	6,200	0	0	6,200	0	6,200	6,195	6,195	5	0
25068	Furniture and Equipment - Admin	6,000	0	0	6,000	0	6,000	5,729	5,729	271	0
2506800	Furniture & Equipment - Administration	6,000	0	0	6,000	0	6,000	5,729	5,729	271	0
25069	Equipment - Health	1,700	0	0	1,700	0	1,700	1,700	1,598	102	102
2506900	Equipment-Health	1,700	0	0	1,700	0	1,700	1,700	1,598	102	102

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 75 – REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		220,800	0	0	220,800	0	220,800	220,719	220,714	86	5
11006	Bridges	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
1100600	Bridges	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
12036	Buildings - Education	30,000	0	0	30,000	0	30,000	30,000	29,995	5	5
1203600	Buildings - Education	30,000	0	0	30,000	0	30,000	30,000	29,995	5	5
12037	Buildings- Health	10,300	0	0	10,300	0	10,300	10,287	10,287	13	0
1203700	Buildings - Health	10,300	0	0	10,300	0	10,300	10,287	10,287	13	0
12088	Buildings - Administration	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
1208800	Buildings - Administration	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
13009	Drainage and Irrigation	70,600	0	0	70,600	0	70,600	70,600	70,600	0	0
1300900	Drainage & Irrigation	70,600	0	0	70,600	0	70,600	70,600	70,600	0	0
14008	Roads	44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
1400800	Roads	44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
17013	Land Development	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
1701300	Land Development	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
24019	Land and Water Transport	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2401900	Land & Water Transport	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25038	Furniture - Education	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2503800	Furniture - Education	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
25039	Office Furniture & Equipment	2,100	0	0	2,100	0	2,100	2,097	2,097	3	0
2503900	Office Furniture & Equipment	2,100	0	0	2,100	0	2,100	2,097	2,097	3	0
25040	Furniture & Equipment- Health	6,000	0	0	6,000	0	6,000	5,999	5,999	1	0
2504000	Furniture & Equipment - Health	6,000	0	0	6,000	0	6,000	5,999	5,999	1	0
26051	Other Equipment	10,000	0	0	10,000	0	10,000	9,936	9,936	64	0
2605100	Other Equipment	10,000	0	0	10,000	0	10,000	9,936	9,936	64	0

MS. R. SINGH
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/ CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

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		298,979	0	0	298,979	0	298,979	298,894	298,894	85	0
11007	Bridges	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
1100700	Bridges	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
12039	Buildings - Education	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
1203900	Buildings - Education	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
12040	Buildings - Health	10,000	0	0	10,000	0	10,000	9,993	9,993	7	0
1204000	Buildings - Health	10,000	0	0	10,000	0	10,000	9,993	9,993	7	0
12081	Buildings - Administration	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
1208100	Buildings - Administration	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
13010	Drainage & Irrigation	102,179	0	0	102,179	0	102,179	102,179	102,179	0	0
1301000	Drainage & Irrigation	102,179	0	0	102,179	0	102,179	102,179	102,179	0	0
14010	Roads	56,000	0	0	56,000	0	56,000	56,000	56,000	0	0
1401000	Roads	56,000	0	0	56,000	0	56,000	56,000	56,000	0	0
19014	Land Development	23,000	0	0	23,000	0	23,000	22,992	22,992	8	0
1901400	Land Development	23,000	0	0	23,000	0	23,000	22,992	22,992	8	0
24020	Land Transport	8,500	0	0	8,500	0	8,500	8,457	8,457	43	0
2402000	Land Transport	8,500	0	0	8,500	0	8,500	8,457	8,457	43	0
25041	Furniture & Equipment - Education	9,000	0	0	9,000	0	9,000	8,998	8,998	2	0
2504100	Furniture & Equipment - Education	9,000	0	0	9,000	0	9,000	8,998	8,998	2	0
25042	Furniture & Equipment - Admin	1,800	0	0	1,800	0	1,800	1,782	1,782	18	0
2504200	Furniture & Equipment - Administration	1,800	0	0	1,800	0	1,800	1,782	1,782	18	0
25043	Furniture & Equipment - Health	19,000	0	0	19,000	0	19,000	18,993	18,993	7	0
2504300	Furniture & Equipment - Health	19,000	0	0	19,000	0	19,000	18,993	18,993	7	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		110,833	0	0	110,833	0	110,833	110,795	110,795	38	0
12041	Buildings - Education	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
1204100	Buildings - Education	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
12042	Buildings - Health	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
1204200	Buildings - Health	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
12043	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1204300	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
14011	Roads	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
1401100	Roads	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
14021	Bridges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
1402100	Bridges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
15009	Sea & River Defense	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1500900	Sea and River Defence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
24021	Land and Water Transport	5,100	0	0	5,100	0	5,100	5,097	5,097	3	0
2402100	Land & Water Transport	5,100	0	0	5,100	0	5,100	5,097	5,097	3	0
25044	Furniture & Equipment - Education	7,233	0	0	7,233	0	7,233	7,224	7,224	9	0
2504400	Furniture & Equip - Education	7,233	0	0	7,233	0	7,233	7,224	7,224	9	0
26018	Furniture & Equipment- Health	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
2601800	Furniture & Equipment - Health	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
26019	Furniture & Equipment - Admin	2,000	0	0	2,000	0	2,000	1,998	1,998	2	0
2601900	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	1,998	1,998	2	0
26020	Power Extension	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
2602000	Power Extension	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
28006	Water Supply	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
2800600	Water Supply	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
28013	Other Equipment	3,000	0	0	3,000	0	3,000	2,978	2,978	22	0
2801300	Other Equipment	3,000	0	0	3,000	0	3,000	2,978	2,978	22	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 – REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		115,300	0	0	115,300	0	115,300	115,288	115,288	12	0
11008	Bridges	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0
1100800	Bridges	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0
12044	Buildings - Education	31,500	0	0	31,500	0	31,500	31,500	31,500	0	0
1204400	Buildings - Education	31,500	0	0	31,500	0	31,500	31,500	31,500	0	0
12046	Buildings - Health	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
1204600	Buildings - Health	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
12090	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1209000	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
12091	Furniture & Equip - Staff Quarters	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
1209100	Furniture & Equipment - Staff Quarters	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
14012	Roads	23,000	0	0	23,000	0	23,000	22,994	22,994	6	0
1401200	Roads	23,000	0	0	23,000	0	23,000	22,994	22,994	6	0
24022	Land and Water Transport	8,000	0	0	8,000	0	8,000	7,999	7,999	1	0
2402200	Land & Water Transport	8,000	0	0	8,000	0	8,000	7,999	7,999	1	0
25045	Furniture & Equipment-Education	11,000	0	0	11,000	0	11,000	10,998	10,998	2	0
2504500	Furniture & Equipment - Education	11,000	0	0	11,000	0	11,000	10,998	10,998	2	0
25047	Furniture & Equipment - Admini	1,800	0	0	1,800	0	1,800	1,799	1,799	1	0
2504700	Furniture & Equipment - Administration	1,800	0	0	1,800	0	1,800	1,799	1,799	1	0
25048	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2504800	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	8,000	8,000	0	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 2010**

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		217,850	0	0	217,850	0	217,850	217,519	217,519	331	0
11009	Bridges	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
1100900	Bridges	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
12047	Buildings - Education	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
1204700	Buildings - Education	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
12048	Buildings- Health	12,000	0	0	12,000	0	12,000	11,771	11,771	229	0
1204800	Buildings - Health	12,000	0	0	12,000	0	12,000	11,771	11,771	229	0
12049	Buildings - Administration	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1204900	Buildings - Administration	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
14013	Roads	50,000	0	0	50,000	0	50,000	49,979	49,979	21	0
1401300	Roads	50,000	0	0	50,000	0	50,000	49,979	49,979	21	0
17014	Agricultural Development	9,800	0	0	9,800	0	9,800	9,730	9,730	70	0
1701400	Agricultural Development	9,800	0	0	9,800	0	9,800	9,730	9,730	70	0
19023	Infrast Dev-Reg # 9	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
1902300	Infrast Dev-Reg # 9	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
24023	Land Transport	18,250	0	0	18,250	0	18,250	18,249	18,249	1	0
2402300	Land Transport	18,250	0	0	18,250	0	18,250	18,249	18,249	1	0
25049	Furniture - Staff Quarters	600	0	0	600	0	600	597	597	3	0
2504900	Furniture - Staff Quarters	600	0	0	600	0	600	597	597	3	0
25051	Furniture & Equipment - Admin	2,500	0	0	2,500	0	2,500	2,496	2,496	4	0
2505100	Furniture & Equip - Administration	2,500	0	0	2,500	0	2,500	2,496	2,496	4	0
25052	Furniture & Equipment - Education	7,700	0	0	7,700	0	7,700	7,699	7,699	1	0
2505200	Furniture & Equipment - Education	7,700	0	0	7,700	0	7,700	7,699	7,699	1	0
25053	Furniture Equipment - Health	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
2505300	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
26022	Power Extension	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2602200	Power Extension	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
28004	Water Supply	14,000	0	0	14,000	0	14,000	13,999	13,999	1	0
2800400	Water Supply	14,000	0	0	14,000	0	14,000	13,999	13,999	1	0

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

**AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

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		171,159	0	0	171,159	0	171,159	169,190	169,190	1,969	0
11010	Bridges	0	0	0	0	0	0	0	0	0	0
1101000	Bridges				0		0			0	0
12052	Buildings - Education	38,580	0	0	38,580	0	38,580	38,538	38,538	42	0
1205200	Buildings - Education	38,580	0	0	38,580	0	38,580	38,538	38,538	42	0
12053	Buildings- Health	19,000	0	0	19,000	0	19,000	18,279	18,279	721	0
1205300	Buildings - Health	19,000	0	0	19,000	0	19,000	18,279	18,279	721	0
14014	Roads	37,000	0	0	37,000	0	37,000	36,933	36,933	67	0
1401400	Roads	37,000	0	0	37,000	0	37,000	36,933	36,933	67	0
19017	Infrastructure Development	20,804	0	0	20,804	0	20,804	20,261	20,261	543	0
1901700	Infrastructure Development	20,804	0	0	20,804	0	20,804	20,261	20,261	543	0
19022	Agriculture Development	23,800	0	0	23,800	0	23,800	23,487	23,487	313	0
1902200	Agriculture Development	23,800	0	0	23,800	0	23,800	23,487	23,487	313	0
24035	Land & Water Transport Health	10,775	0	0	10,775	0	10,775	10,650	10,650	125	0
2403500	Land & Water Transport - Health	10,775	0	0	10,775	0	10,775	10,650	10,650	125	0
24043	Land & Water Transport Education	3,000	0	0	3,000	0	3,000	2,870	2,870	130	0
2404300	Land & Water Transport Education	3,000	0	0	3,000	0	3,000	2,870	2,870	130	0
25054	Furniture & Equipment - Education	6,500	0	0	6,500	0	6,500	6,483	6,483	17	0
2505400	Furniture & Equipment - Education	6,500	0	0	6,500	0	6,500	6,483	6,483	17	0
25055	Equipment - Administration	1,700	0	0	1,700	0	1,700	1,697	1,697	3	0
2505500	Equipment - Administration	1,700	0	0	1,700	0	1,700	1,697	1,697	3	0
25056	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,992	9,992	8	0
2505600	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,992	9,992	8	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AUDIT OFFICE OF GUYANA
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	7,100	9,299	9,299	2,199	7,881
			<u>7,100</u>	<u>9,299</u>	<u>9,299</u>	<u>2,199</u>	<u>7,881</u>

MS. D. ELLIS
HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	1,900	2,491	2,491	591	1,823
			<u>1,900</u>	<u>2,491</u>	<u>2,491</u>	<u>591</u>	<u>1,823</u>

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	153,800	146,327	146,327	(7,473)	160,783
	5327	Supreme Court - State Costs Recovered	7,650	7,176	7,176	(474)	7,464
			<hr/> 161,450	<hr/> 153,503	<hr/> 153,503	<hr/> (7,947)	<hr/> 168,247

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

			2010	2009			
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	140	269	269	129	125
			140	269	269	129	125

MR. C. CROAL
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	1,800	1,195	1,195	(605)	2,006
			<u>1,800</u>	<u>1,195</u>	<u>1,195</u>	<u>(605)</u>	<u>2,006</u>

MR. C. CROAL
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	17,200	15,980	15,980	(1,220)	19,298
	5214	Powers of Attorney	3,100	4,245	4,245	1,145	1,156
	5216	Deed Poll	557	783	783	226	638
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	316,000	352,298	352,298	36,298	326,023
530		Fees and Fines					
	5330	Deeds Registry - Affidavit Fees	15	4	4	(11)	87
	5331	Deeds Registry - Land Registration	0	0	0	0	52
	5332	Deeds Registry - Other	196,000	199,432	199,432	3,432	209,633
			532,872	572,742	572,742	39,870	556,887

MR. C. CROAL
HEAD OF BUDGET AGENCY

**MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	3,500	64,607	64,607	61,107	321,393
	5334	Foreign Affairs - Citizen Registration	150	269	269	119	0
	5335	Foreign Affairs - Registration of Births	450	608	608	158	0
	5336	Foreign Affairs - Other	2,000	3,435	3,435	1,435	78
	5337	Foreign Affairs - Affidavit Fees	6,564	5,878	5,878	(686)	0
			<u>12,664</u>	<u>74,797</u>	<u>74,797</u>	<u>62,133</u>	<u>321,471</u>

MS. E. HARPER
HEAD OF BUDGET AGENCY

**MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	1,510	1,716	1,716	206	1,297
530	Fee and Fines					
	5338 Home Affairs - Police	433,650	492,007	492,007	58,357	254,695
	5339 Home Affairs - Prisons	0	0	0	0	0
	5340 Home Affairs - Fire Protection	415	872	872	457	414
	5341 Home Affairs - Citizen Registration Fees	125	96	96	(29)	114
	5342 Home Affairs - Registration of Births	6,200	7,271	7,271	1,071	6,109
	5343 Home Affairs - Registration of Premises	10	9	9	(1)	9
560	Miscellaneous					
	5614 Prisons	725	609	609	0	712
		442,635	502,580	502,580	60,061	263,350

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	19,000	13,874	13,874	(5,126)	16,683
	5312	Agriculture - Other Agriculture	155	0	0	(155)	139
			<u>19,155</u>	<u>13,874</u>	<u>13,874</u>	<u>(5,281)</u>	<u>16,822</u>

MR. GEORGE JARVIS
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	3,400	4,464	4,464	1,064	3,282
	5319	Health - National Blood and Transfusion Service	4,300	4,540	4,540	240	4,221
	5320	Health - Hospital and Dispensaries	50	0	0	(50)	0
	5321	Health - Laboratories	0	0	0	0	0
	5322	Health - Other	5,580	4,241	4,241	(1,339)	5,487
	5323	Health - Mahaica Farm	40	0	0	(40)	81
			<u>13,370</u>	<u>13,245</u>	<u>13,245</u>	<u>(125)</u>	<u>13,071</u>

MR. H. ALI
HEAD OF BUDGET AGENCY

**MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	5,500	6,016	6,016	516	7,131
	5317	Education - (Other)	880	798	798	(82)	777
			6,380	6,814	6,814	434	7,908

MR. P. KANDHI
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CURRENT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010

		2010			2009	
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	2,400	1,727	1,727	(673)	1,898
	5217 Revenue Stamps	379,000	436,404	436,404	57,404	296,415
	5219 Miscellaneous Bonds	80	113	113	33	224
525	Other Tax Revenue					
	Agriculture Industry					
	5262 Rice Levy (a)	0	0	0	0	0
	Duties					
	5272 Auction Duty	80	52	52	(28)	70
541	Interest					
	5419 Other Loans and Advances	2,594	2,871	2,871	277	2,980
	5413 Loans to Public Corporations	89,803	78,255	78,255	(11,548)	0
545	Rents and Royalties					
	5461 Fees	0	0	0	0	0
	5463 Royalties	0	0	0	0	41,954
555	Dividends and Transfers					
	5561 Dividends from Non-Financial Institutions	159,000	475,000	475,000	316,000	150,000
	5562 Dividends from Equity Holdings	400,000	453,744	453,744	53,744	1,236,500
	5564 Bank Of Guyana Profits	1,260,000	1,509,998	1,509,998	249,998	2,301,362
560	Miscellaneous					
	5616 Sundries	279,441	14,366,950	14,366,950	14,087,509	625,608
	5617 Pensions Contributions of Seconded Officers	0	295	295	295	351
	5619 Pensions Contributors of Legislators	13,400	14,131	14,131	731	13,736
	5621 Lottery Receipts	30,000	0	0	(30,000)	0
	5622 Guyana REDD Investment Fund	6,150,000	0	0	(6,150,000)	0
		8,765,798	17,339,540	17,339,540	8,573,742	4,671,098

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 2010**

			2010		2009		
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
500		Customs and Trade Taxes					
	5011	Import Duties	7,359,602	8,301,782	8,301,782	942,180	6,804,450
	5021	Export Duties	8,508	6,702	6,702	(1,806)	8,175
	5031	Stamp Duties	13,822	14,761	14,761	939	12,772
		Consumption Taxes on Imported Good					
	5041	Oil	0	0	0	0	0
	5042	Non-oil	0	0	0	0	13,501
		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	737,829	776,813	776,813	38,984	673,988
	5079	Miscellaneous and Other Taxes	48,738	63,128	63,128	14,390	45,910
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	87,919	61,052	61,052	(26,867)	82,880
	5082	Departmental Fines	28,976	21,646	21,646	(7,330)	27,040
	5083	Warehouse Rent and Charges	19,414	16,722	16,722	(2,692)	17,939
	5084	Liquor Licence	10,534	10,117	10,117	(417)	6,407
			8,315,342	9,272,723	9,272,723	957,381	7,693,062

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	13,818,970	15,075,476	15,075,476	1,256,506	13,088,749
	5112 Income Tax on Self-Employed	2,325,220	2,397,285	2,397,285	72,065	2,056,824
	5113 Premium	134,727	105,293	105,293	(29,434)	117,802
	5115 Professional Fees	8,516	9,035	9,035	519	7,250
	5116 National Development Surtax	0	343,131	343,131	343,131	1
	5119 Other Personal Income Tax	0	0	0	0	223,757
	Companies Income Tax					
	5122 Income Tax on Private Sector Companies	0	1,175,792	1,775,792	1,175,792	0
	5123 Corporation Tax on Public Sector Companies	899,330	855,579	855,579	(43,751)	595,548
	5124 Corporation Tax on Private Sector Companies	14,725,548	17,249,505	17,249,505	2,523,957	14,385,413
	Other Income Tax					
	5131 Withholding Tax	3,037,679	3,322,177	3,322,177	284,498	2,851,529
	5132 Capital Gains Tax	234,450	212,136	212,136	(22,314)	218,026
	Tax on Property					
	5141 Property Tax on Public Sector Companies	129,493	0	0	(129,493)	0
	5142 Property Tax on Private Sector Companies	1,255,169	386,382	386,382	(868,787)	1,293,277
	5143 Estate Duty	28,619	30,544	30,544	1,925	26,565
	Taxes on International Travel					
	5151 Travel Voucher Tax	802,998	917,755	917,755	114,757	746,477
	5152 Travel Tax	561,056	505,486	505,486	(55,570)	508,646
	Other Domestic Taxes					
	5161 Entertainment Tax	0	0	0	0	0
	5162 Purchase Taxes	0	0	0	0	0
	5163 Hotel Accommodation Tax	0	0	0	0	0
	5165 Motor Veh. and Road Traffic Ordinance	230,520	233,311	233,311	2,791	220,391
	Licenses					
	5171 Licences - Motor Vehicles	379,361	474,281	474,281	94,920	360,745
	5172 Licences - Other Vehicles	163	1,006	1,006	843	161
	5173 Licences - Trading	10,415	16,047	16,047	5,632	10,125
	5174 Licences - Miscellaneous	19,405	59,381	59,381	39,976	51,351
		38,601,639	43,369,602	43,969,602	4,767,963	36,762,637

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 2010**

Reporting Object Group	Line Item	Description	2010			2009	
			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	12,634,555	17,424,125	17,424,125	4,789,570	14,589,053
	5912	Import Services	0	65,182	65,182	65,182	78,182
	5921	Domestic Supply	12,068,095	9,555,165	9,555,165	(2,512,930)	8,520,161
	5922	Domestic Services	0	0	0	0	8
594	Excise Tax						
	5951	Imports - Motor vehicle	7,714,871	7,702,351	7,702,351	(12,520)	7,261,523
	5952	Imports - Petroleum Products	10,668,396	9,437,342	9,437,342	(1,231,054)	10,350,293
	5953	Imports - Tobacco	1,176,490	1,078,852	1,078,852	(97,638)	1,080,782
	5954	Imports - Alcoholic Bev	682,213	716,680	716,680	34,467	645,624
	5961	Domestic Supp - Alcohol Beverage	2,178,701	2,358,079	2,358,079	179,378	2,025,776
597	Miscellaneous						
	5981	Interest - VAT	30994	11,454	11,454	(19,540)	21,861
	5982	Penalties - VAT	13300	14,098	14,098	798	12,139
	5992	Penalties - Excise	0	0	0	0	0
			47,167,615	48,363,328	48,363,328	1,195,713	44,585,402

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**MINISTRY OF WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	113,000	109,980	109,980	(3,020)	106,400
	5315	Works - Electrical Inspectors	1,339	1,269	1,269	(70)	1,176
545		Rents and Royalties					
	5467	Works	6,400	4,255	4,255	(2,145)	5,870
560		Miscellaneous Receipts					
	5611	Aerodrome Charges	137,000	139,499	139,499	2,499	128,985
	5612	Timehri - Sale of Electricity	250	0	0	(250)	78
	5613	Timehri - Miscellaneous Revenues	35,010	35,126	35,126	116	35,074
	5618	Sale of Empty Drums	0	7	7	7	0
			292,999	290,136	290,136	(2,863)	277,583

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

2010

2009

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	4,240	4,725	4,725	485	5,610
	5465	Rental of Government Lands	0	0	0	0	0
	5464	Rental of State Lands	600	0	0	(600)	0
			<hr/> 4,840	<hr/> 4,725	<hr/> 4,725	<hr/> (115)	<hr/> 5,610

MR. E. MC GARRELL
HEAD OF BUDGET AGENCY

**MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2010**

		2010			2009	
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
565	Sale of Assets					
	5669 Other Sale of Assets	0	918	918	918	4,061
570	Miscellaneous Capital Revenue					
	5711 HPIC Relief	518,800	0	0	(518,800)	256,971
	5712 GCFS Recoveries	0	0	0	0	0
	5713 Other	200,118	169,756	169,756	(30,362)	0
	5714 MDRI Relief	1,468,031	1,457,289	1,457,289	(10,742)	1,380,138
575	External Grants					
	5761 CARDI/CIDA	68,000	36,166	36,166	(31,834)	74,038
	5763 CDB	572,000	675,000	675,000	103,000	418,099
	5764 EU	2,664,500	1,729,941	1,729,941	(934,559)	2,473,939
	5766 IDB	447,948	216,761	216,761	(231,187)	109,271
	5767 DFID	0	0	0	0	134,876
	5768 Japan	883,000	1,003,043	1,003,043	120,043	733,101
	5772 IDA/World Bank	1,440,000	1,520,484	1,520,484	80,484	2,716,256
	5773 India	0	0	0	0	0
	5775 China	30,000	0	0	(30,000)	0
	5776 Venezuela	325,000	161,989	161,989	(163,011)	40,465
	5777 IFAD	175,000	166,657	166,657	(8,343)	22,841
	5782 EU	7,182,175	3,984,998	0	(3,197,177)	0
	5783 Japan	0	263,668	263,668	263,668	99,519
	5784 USAID/PL-480	0	9,659	9,659	9,659	958,185
	5786 IDA	0	0	0	0	0
	5787 DFID Cash Comm Asst Grant	0	0	0	0	0
580	External Loans					
	5811 CDB	1,633,600	684,265	684,265	(949,335)	333,119
	5812 China	3,905,100	2,763,923	2,763,923	(1,141,177)	473,000
	5813 IDA	0	0	0	0	0
	5814 IDB	10,914,000	9,847,107	9,847,107	(1,066,893)	9,528,874
	5815 IFAD	175,000	166,657	166,657	(8,343)	22,841
	5817 Italy	0	0	0	0	0
	5818 India	800,000	0	0	(800,000)	0
	5819 Other Project Loan	1,089,424	345,506	345,506	(743,918)	1,131,617
585	Balance of Payment Support					
	5851 IDB	3,485,000	2,026,250	1,015,000	(1,458,750)	0
	5852 IDA	0	0	0	0	0
		37,976,696	27,230,037	22,233,789	(10,746,659)	20,911,211

MR. N. REKHA
HEAD OF BUDGET AGENCY